
June 2014

Major State Aids and Taxes
A Comparative Analysis

2010 Update

Research Department
Minnesota House of Representatives

The Research Department of the Minnesota House of Representatives is a nonpartisan professional office serving the entire membership of the House and its committees. The department assists all members and committees in developing, analyzing, drafting, and amending legislation.

The department also conducts in-depth research studies and collects, analyzes, and publishes information regarding public policy issues for use by all House members.

Research Department
Minnesota House of Representatives
600 State Office Building, St. Paul, MN 55155
651-296-6753

June 2014

Major State Aids and Taxes
A Comparative Analysis

2010 Update

This report presents a comparative analysis of the major state aids and taxes in Minnesota. This data has been distributed in various formats by House Research for many years, although many of the reports in earlier years contained significantly less information.

This report was prepared by **Nina Manzi**, legislative analyst in the House Research Department.

Questions may be addressed to **Nina** at 651-296-5204.

Ellen Dehmer, Nathan Hanson, Michelle Kotek, and Scott Kulzer provided graphics, production, and research assistance.

Copies of this publication may be obtained by calling 651-296-6753. This document can be made available in alternative formats for people with disabilities by calling 651-296-6753 or the Minnesota State Relay Service at 711 or 1-800-627-3529 (TTY). Many House Research Department publications are also available on the Internet at: www.house.mn/hrd/.

Contents

- Introduction.....1**
- 1. Current and Historical Data.....2**
 - Minnesota Counties and Economic Development Regions: Map4
 - 2010 Population Estimates.....6
 - Major State Aids7**
 - Education Aid8
 - Human Services Aid13
 - Highway Aid.....18
 - Local Government Aid (LGA).....24
 - Disparity Reduction Aid (DRA).....29
 - County Program Aid.....30
 - Community Corrections Funding36
 - Property Tax Refund - Homeowners41
 - Property Tax Refund - Renters45
 - Additional Property Tax Refund (Targeting)49
 - Property Tax Data51**
 - Market Value Agricultural Credit.....52
 - Market Value Homestead Credit53
 - Miscellaneous Property Tax Credits.....57
 - Property Values, Levies, and Tax Rates59
 - Major State Taxes.....62**
 - Individual Income Tax.....63
 - Sales/Use Tax.....67
 - Motor Vehicle Sales Tax74
 - Motor Vehicle Registration Tax79
 - Motor Fuels Tax (Gas Tax).....84

Introduction

This report presents a comparative analysis of the major state aids and taxes in Minnesota. It is a reference document and is **NOT INTENDED** to be a complete list of all the aids and credits paid by the state and all the taxes collected by the state. The report contains data on:

- **Major State Aids** including education aid, human services aid, highway aid, local government aid (LGA), disparity reduction aid (DRA), county program aid, community corrections funding, property tax refund, and targeting.
- **Property Tax Data** including the market value homestead and agricultural credit, miscellaneous property tax credits, property tax levies by type of taxing district, property valuation data, and average tax rates.
- **Major State Taxes** including individual income tax, sales/use tax, motor vehicle sales tax, motor vehicle registration tax, motor fuels tax, corporate franchise (income) tax, and state property tax.

This report is divided into four major sections.

Section 1 discusses the state aids, property tax data, and state taxes and gives the assumptions and caveats for using the report. It contains current and historical data using graphs, maps, and tables in both total dollars and on a per capita basis.

Section 2 presents **STATEWIDE SUMMARY DATA**. A sample table with a general explanation introduces the section. The section contains the summary data for the most recent available year on the statewide totals and compares the metro and the nonmetro economic development regions to each other.

Section 3 compares aid and tax data for the most recent available year for each of the **13 ECONOMIC DEVELOPMENT REGIONS** to total statewide data.

Section 4 compares aid and tax data for the most recent available year for each **COUNTY** to total statewide data and to the economic development region in which the county is located.

1. Current and Historical Data

Section 1 contains the most recent available data for the major state aids, credits, and taxes and describes the programs under the general categories in the tables of this report. The assumptions and caveats for using the report are mentioned in this section. In addition to information from the most recent year, section 1 also contains historical information. The data is for a five-year time period.

Section 1 is divided into three parts:

- Major state aids
- Property tax data
- Major state taxes

Some of the data in this section are county level, while other tables and graphs are by region or groupings of regions. One table and one graph use northern and southern groupings of the 80 nonmetro counties. The groupings were selected for convenience, rather than for any specific analytical purpose. The northern and southern regions are grouped as follows:

Northern Regions

1	Northwest
2	Headwaters
3	Arrowhead
4	West Central
5	Five
7E	East Central

Southern Regions

6E	Six East
6W	Upper Minnesota Valley
7W	Central Minnesota
8	Southwest
9	Nine
10	Southeastern Minnesota

The seven metro counties are not included in either the northern or southern regions and are region 11.

A table on page 6 lists the 2010 county population estimates, which were used to calculate per capita amounts in the report. A map and accompanying table on pages 4 and 5 show the counties and the economic development regions.

The standard format for each aid or tax consists of four or five pages of information. The first page or two contains information for the latest available year, followed by two maps and a page with historical data.

Program Description: The first one to three pages provide a program description of the aid or tax. They also provide the statewide amount for the most recent available year, any relevant reporting information, and the source of the data. In some cases, summary tables itemizing the data in different ways (e.g., by program totals) are included. Any recent law changes that affect the program and are important in analyzing the data are noted on this page.

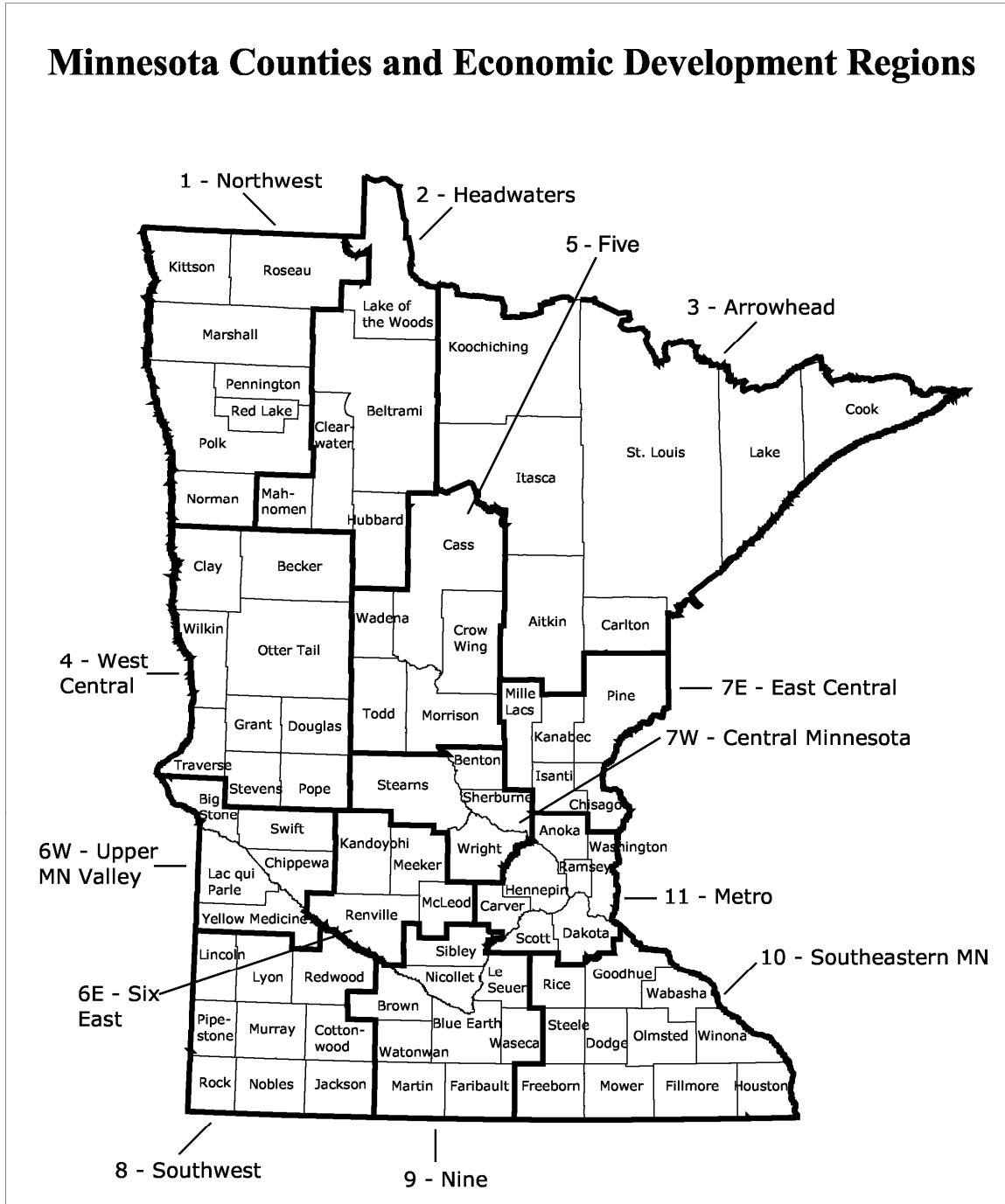
Maps: The next two pages contain maps showing the per capita distribution of the aid or tax by **county** for the most recent year and by **economic development region (EDR)** for the most recent year. 2010 population is used to calculate per capita amounts throughout this report, even if 2009 is the most recent year for which data for a particular aid or tax is available. The 2010 population estimates used in this report are from the Minnesota State Demographer.

The counties were grouped by dividing the data range for each aid and tax into three ranges. The map legend shows the size of the ranges, the per capita amount received or paid by the average county or economic development region, the range from lowest to highest amount per capita, and the overall statewide per capita amount. In some cases, a small number of counties may have per capita aid or tax amounts much higher or lower than all other counties. For purposes of comparability, the groupings constructed on the county data ranges were also used for maps presenting data by economic development region.

All maps are on a per capita basis for comparability among counties. For some aids and taxes, however, other measures would probably be more appropriate. For example, a measure incorporating per pupil units could provide insight into the distribution of education aid. Construction of such measures on a county basis is beyond the scope of this report due to time and data limitations. Where appropriate, footnotes are provided suggesting alternatives.

Historical Data: The last page has a table containing the historical data for the state and the geographic areas of the state. The right-hand column shows a percentage change for the time period presented, calculated using current dollars (i.e., not adjusted for inflation). Hennepin and Ramsey counties are shown separately from the rest of the metro counties on this page because of their greater size, and because each contains a city of the first class.

At the bottom of this page is a statewide graph containing a trend of the data in current (actual) dollars and in constant (inflation-adjusted) dollars. This is the only place where amounts presented are adjusted for inflation.



Minnesota Counties by Economic Development Regions			
Region Number and Name	County	Region Number and Name	County
1-Northwest	Kittson Marshall Norman Pennington Polk Red Lake Roseau	7E-East Central	Chisago Isanti Kanabec Mille Lacs Pine
2-Headwaters	Beltrami Clearwater Hubbard Lake of the Woods Mahnomen	7W-Central Minnesota	Benton Sherburne Stearns Wright
3-Arrowhead	Aitkin Carlton Cook Itasca Koochiching Lake St. Louis	8-Southwest	Cottonwood Jackson Lincoln Lyon Murray Nobles Pipestone Redwood Rock
4-West Central	Becker Clay Douglas Grant Otter Tail Pope Stevens Traverse Wilkin	9-Nine	Blue Earth Brown Faribault LeSeuer Martin Nicollet Sibley Waseca Watonwan
5-Five	Cass Crow Wing Morrison Todd Wadena	10-Southeastern MN	Dodge Fillmore Freeborn Goodhue Houston Mower Olmsted Rice Steele Wabasha Winona
6E-Six East	Kandiyohi McLeod Meeker Renville		
6W-Upper MN Valley	Big Stone Chippewa Lac qui Parle Swift Yellow Medicine	11-Metro	Anoka Carver Dakota Hennepin Ramsey Scott Washington

The 2010 population estimates listed below, from the Minnesota State Demographer, are used to calculate the per capita amounts throughout the report, even though the most recent year for which data for a particular aid or tax is available may be 2009 or 2010.

<u>County name</u>	<u>Population</u>	<u>% State Total</u>	<u>County Name</u>	<u>Population</u>	<u>% State Total</u>
Aitkin	16,202	0.3%	Martin	20,840	0.4%
Anoka	330,844	6.2	Meeker	23,300	0.4
Becker	32,504	0.6	Mille Lacs	26,097	0.5
Beltrami	44,442	0.8	Morrison	33,198	0.6
Benton	38,451	0.7	Mower	39,163	0.7
Big Stone	5,269	0.1	Murray	8,725	0.2
Blue Earth	64,013	1.2	Nicollet	32,727	0.6
Brown	25,893	0.5	Nobles	21,378	0.4
Carlton	35,386	0.7	Norman	6,852	0.1
Carver	91,042	1.7	Olmsted	144,248	2.7
Cass	28,567	0.5	Otter Tail	57,303	1.1
Chippewa	12,441	0.2	Pennington	13,930	0.3
Chisago	53,887	1.0	Pine	29,750	0.6
Clay	58,999	1.1	Pipestone	9,596	0.2
Clearwater	8,695	0.2	Polk	31,600	0.6
Cook	5,176	0.1	Pope	10,995	0.2
Cottonwood	11,687	0.2	Ramsey	508,640	9.6
Crow Wing	62,500	1.2	Red Lake	4,089	0.1
Dakota	398,552	7.5	Redwood	16,059	0.3
Dodge	20,087	0.4	Renville	15,730	0.3
Douglas	36,009	0.7	Rice	64,142	1.2
Faribault	14,553	0.3	Rock	9,687	0.2
Fillmore	20,866	0.4	Roseau	15,629	0.3
Freeborn	31,255	0.6	St. Louis	200,226	3.8
Goodhue	46,183	0.9	Scott	129,928	2.4
Grant	6,018	0.1	Sherburne	88,499	1.7
Hennepin	1,152,425	21.7	Sibley	15,226	0.3
Houston	19,027	0.4	Stearns	150,642	2.8
Hubbard	20,428	0.4	Steele	36,576	0.7
Isanti	37,816	0.7	Stevens	9,726	0.2
Itasca	45,058	0.8	Swift	9,783	0.2
Jackson	10,266	0.2	Todd	24,895	0.5
Kanabec	16,239	0.3	Traverse	3,558	0.1
Kandiyohi	42,239	0.8	Wabasha	21,676	0.4
Kittson	4,552	0.1	Wadena	13,843	0.3
Koochiching	13,311	0.3	Waseca	19,136	0.4
Lac Qui Parle	7,259	0.1	Washington	238,136	4.5
Lake	10,866	0.2	Watonwan	11,211	0.2
Lake of the Woods	4,045	0.1	Wilkin	6,576	0.1
Le Sueur	27,703	0.5	Winona	51,461	1.0
Lincoln	5,896	0.1	Wright	124,700	2.4
Lyon	25,857	0.5	Yellow Medicine	10,438	0.2
McLeod	36,651	0.7			
Mahnomen	5,413	0.1			
Marshall	9,439	0.2			
			METRO	2,849,567	53.7%
			NONMETRO	2,454,358	46.3%
			STATE TOTAL	5,303,925	100.0%

Major State Aids

Education Aid

Program Description

Education aid is the total amount of state aid paid to school districts for all K-12 educational purposes. This amount includes state aid for general education, special education, transportation, community education, capital expenditure, secondary vocational, and other miscellaneous programs. About 83 percent of the total aid (including aid to charter schools) is general education aid.

Aid Amount and Reporting

2009/2010 Education Aid: \$6.1 billion

The total education aid for the 2009/2010 school year is \$6,145,177,042. This total includes \$328,363,037 that went to the 154 charter schools that received funding in the 2009/2010 school year. The amounts received by school districts for property tax credits (i.e., homestead market value credit, agricultural market value credit, taconite homestead credit, disparity reduction credit, etc.) are not included in this amount since they are itemized elsewhere in the report.

Education aid is paid to school districts, many of which operate in more than one county. Beginning with the 2009 update, this report uses a new method of assigning education aid to counties. Education aid paid to school districts that operate in more than one county is apportioned to the various counties based on each county's share of total residential market value in the school district. For example, if one-fifth of the residential market value of a school district is in County A, two-fifths in County B, and the remaining two-fifths in County C, then one-fifth of the school district's education aid is apportioned to County A, two-fifths to County B, and two-fifths to County C. Aid to charter schools is reported in the county in which each school is located. Appendix A lists education aid by school district for 2009/2010 and lists the counties in which each school district operates.

Prior to the 2009 update, this report allocated education aid to each school district's home county, that is, the county where the school district's administrative headquarters is located. For comparability across years, the historical data on page 12 for aid paid for the 2005/2006 school year through the 2007/2008 school year has been reapportioned using the new residential market value apportionment method.

The education aid total does not include \$22.8 million that went to colleges participating in the postsecondary enrollment options (PSEO) program in 2009/2010 and also does not include lesser amounts spent on intermediate school districts and educational cooperative districts,¹ and other providers.²

¹ An intermediate school district is an educational cooperative authorized by statute and voluntarily created by participating school districts. Intermediate school districts offer special education services, vocational services, alternative learning programs, and administrative services for member school districts. In 2009/2010 intermediate

Education aid by home county by school district was obtained from the Minnesota Department of Education.

Recent Law Changes

The state aid share of school district revenue that is promised to the school district through Minnesota's school finance formulas is called the "aid entitlement." This report shows the school state aid entitlement amounts for each district (these are listed in Appendix A). The amount actually paid to school districts by the state during each fiscal year is called the "appropriation." Since school districts use the accrual method of accounting, the full amount of the aid entitlement owed to the district for a fiscal year is booked by the school district as revenue for that year, regardless of when the state aid is actually received. The state, on the other hand, uses a cash-based system of accounting. As a result, the "cost" to the state of school aid is only the actual appropriation for a particular school year, not the aid entitlement.

Payment shifts have been used to address state budget shortfalls since the early 1980s. Beginning in fiscal year 2010, the school aid payment shifts are reinstated and portions of school aid payments are delayed until the following fiscal year. The effects of the property tax recognition shift and the aid payment percentage shift are considerable. For state fiscal year 2011, the combined effect of the shifts saved the state general fund about \$1.9 billion by deferring a portion of the payment for school aids into the following fiscal year.

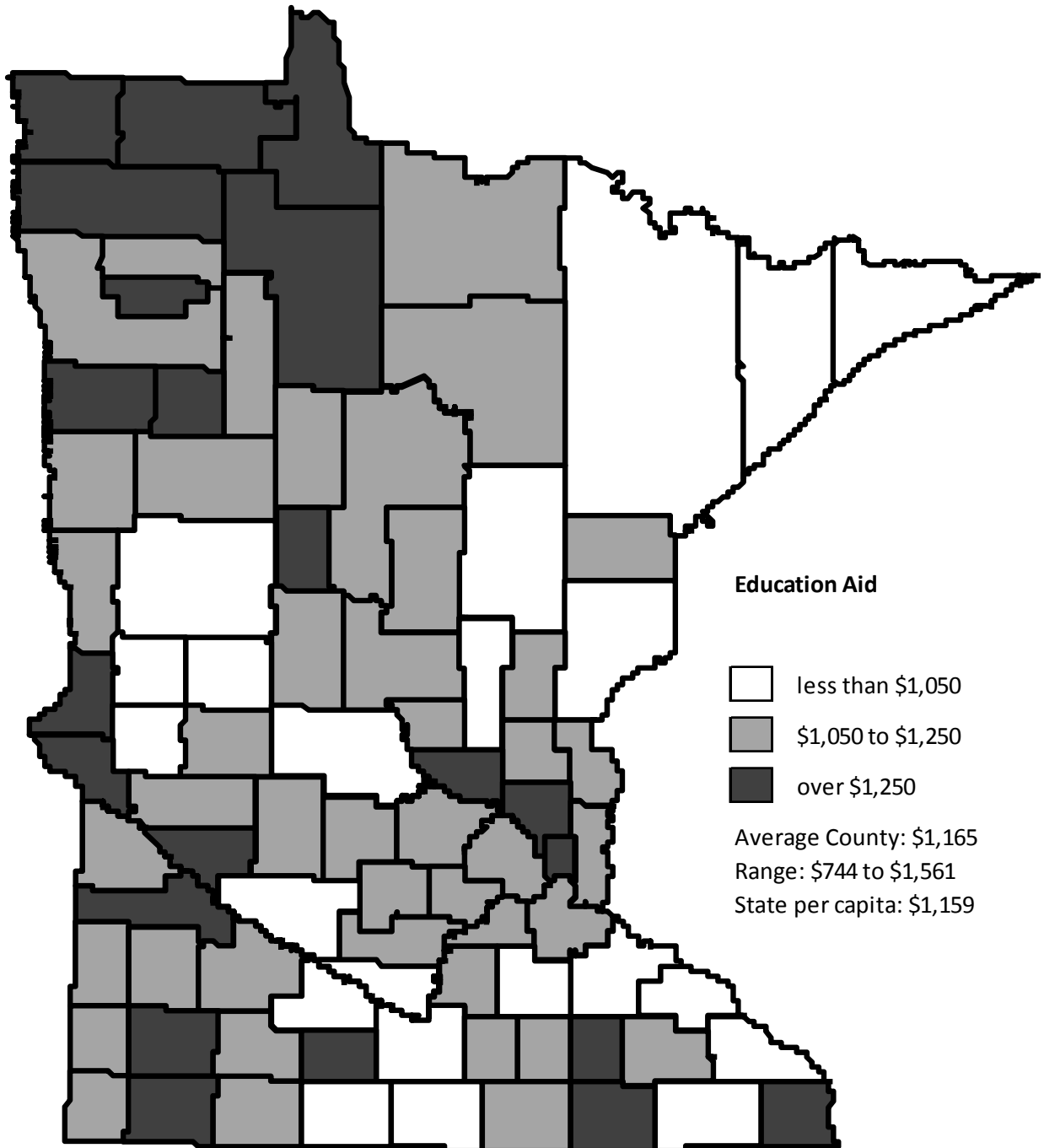
The amounts of school aid shown in this document are the state aid entitlements (the amount of state aid received by the school district for the relevant fiscal year). The property tax recognition shift and the aid payment shift have no effect on the amounts shown in this report.

In fiscal year 2010, the state received about \$500 million in federal aid for education under the American Recovery and Reinvestment Act of 2009 (ARRA). The ARRA aid replaced state education aid, accounting for a large share of the state aid decrease from the 2008/2009 school year to the 2009/2010 school year.

school districts received \$64.4 million in education aid, and cooperative school organizations received \$40.3 million in aid. Some education aid amounts are paid directly to intermediate districts and cooperative school organizations that were previously paid to school districts and then transferred to the cooperative organizations. Beginning in the 2007/2008 school year, some special education aid began to be paid directly to intermediate districts, rather than paid through school districts, resulting in less aid to school districts and more to intermediate districts.

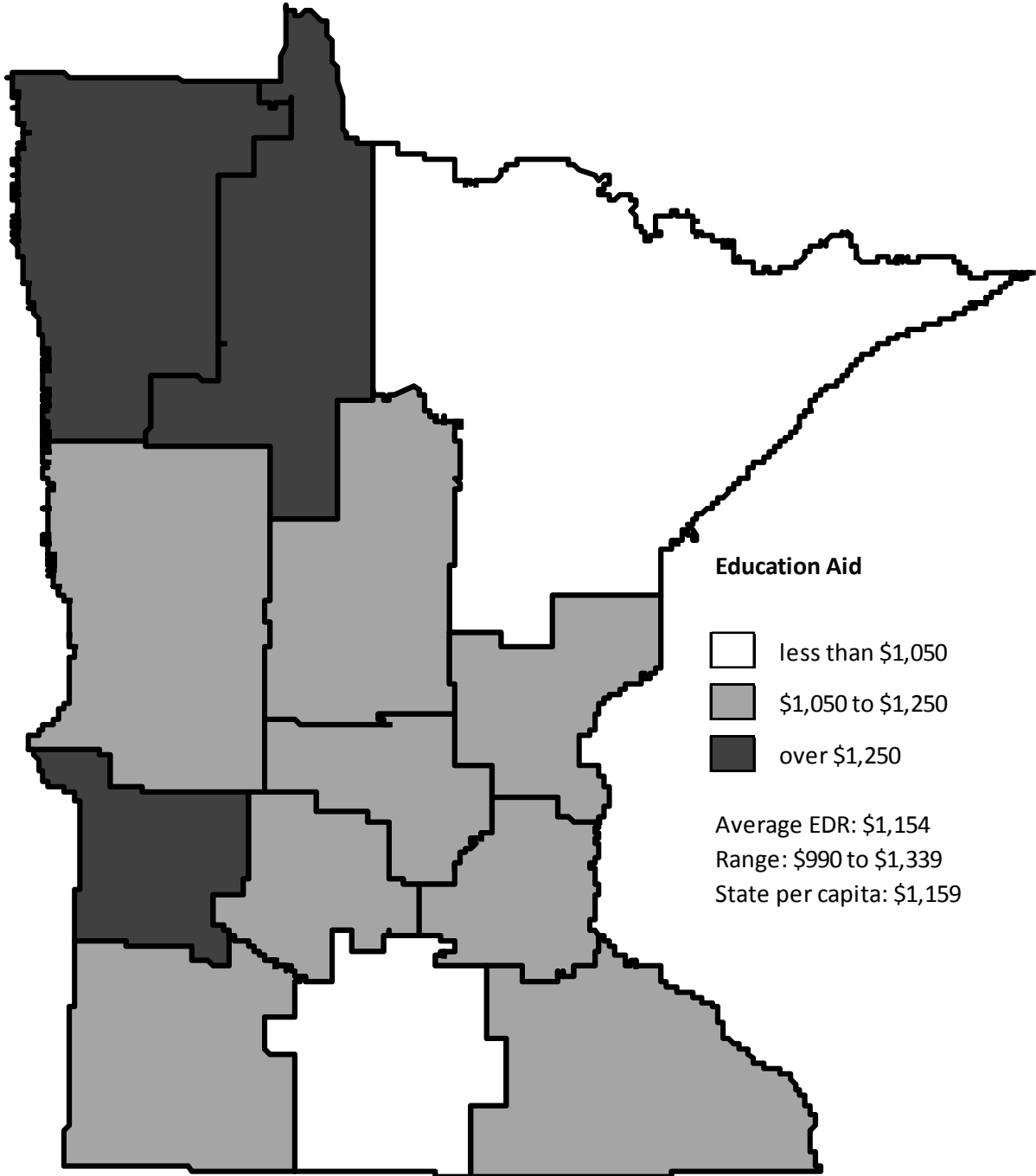
² In 2009/2010, \$1.5 million in aid went to four tribal contract schools, \$2.3 million to the Faribault Academies for the deaf and blind, and \$6.6 million to nonprofits operating adult basic education.

Education Aid per capita, 2009-2010 by County*



* Education aid is more often displayed on a per pupil basis (particularly since most education aids are generated on a per pupil basis). The data here is displayed on a per capita basis to remain consistent with other maps in this publication.

Education Aid per capita, 2009-2010 by Economic Development Region



The Past Five Years of Education Aid

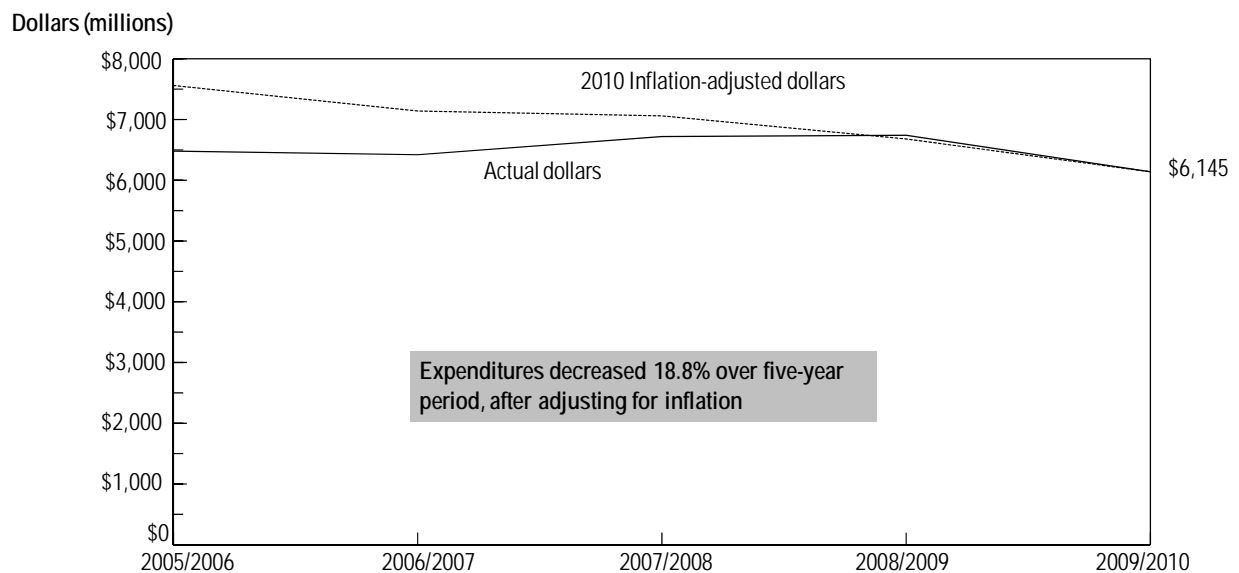
The table below shows the distribution of education aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of education aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Education Aid: 2005/2006 School Year to 2009/2010 School Year

Current dollars, in thousands

	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010	5-Yr. Chg.
State	\$6,477,913	\$6,433,214	\$6,732,188	\$6,741,000	\$6,145,177	-5%
Northern Regions						
Northwest (1)	121,094	123,012	125,978	124,937	111,814	-8
Headwaters (2)	115,335	117,290	121,723	121,417	111,196	-4
Arrowhead (3)	350,720	354,385	366,312	364,734	328,502	-6
West Central (4)	255,070	253,864	259,950	259,577	235,590	-8
Five (5)	206,578	203,476	212,860	209,864	188,824	-9
East Central (7E)	191,407	192,293	200,353	198,318	176,971	-8
Southern Regions						
Six East (6E)	147,079	146,512	150,253	148,861	135,836	-8
Upper MN Valley (6W)	62,686	62,825	65,145	63,471	56,717	-10
Central MN (7W)	460,340	468,947	495,273	499,608	460,902	0
Southwest (8)	149,832	150,884	158,379	160,731	146,373	-2
Nine (9)	247,467	244,104	253,748	253,383	229,082	-7
Southeastern MN (10)	565,198	560,638	584,894	589,531	536,471	-5
Total Nonmetro	\$2,872,805	\$2,878,229	\$2,994,867	\$2,994,430	\$2,718,278	-5%
Metro Region						
Hennepin County	1,387,476	1,358,276	1,435,626	1,429,970	1,309,909	-6
Ramsey County	699,664	688,724	711,251	721,013	659,088	-6
Remaining Metro	1,517,968	1,507,984	1,590,445	1,595,586	1,457,902	-4
Total Metro	\$3,605,108	\$3,554,985	\$3,737,322	\$3,746,570	\$3,426,899	-5%

Statewide Education Aid



Human Services Aid

Program Description

Human services aid is the total amount of state aid for human services programs, including all income maintenance and social service programs. Although the federal government and the counties contribute money to programs in varying degrees, the amounts in this report reflect only the **state's share** of the human services costs.

Aid Amount and Reporting

2010 Human Services Aid: \$3.6 billion

The state's share of the human services expenditures for calendar year 2010 is \$3,606,668,683.

Type of Program	Amount	Percent
Medical Assistance	\$2,098,891,629	58.2%
Minnesota Family Investment Program (MFIP)	76,098,323	2.1
General Assistance (GA)	43,555,940	1.2
General Assistance Medical Care (GAMC)	80,756,291	2.2
Social Services (including CSSA)	1,156,807,996	32.1
Miscellaneous:		
Minnesota Supplemental Assistance	35,154,355	1.0
Group Residential Housing	112,749,694	3.1
Food Stamp Delivery	615,055	0.0
Title IV Child Support	2,039,400	0.1
Total	\$3,606,668,683	100.0%

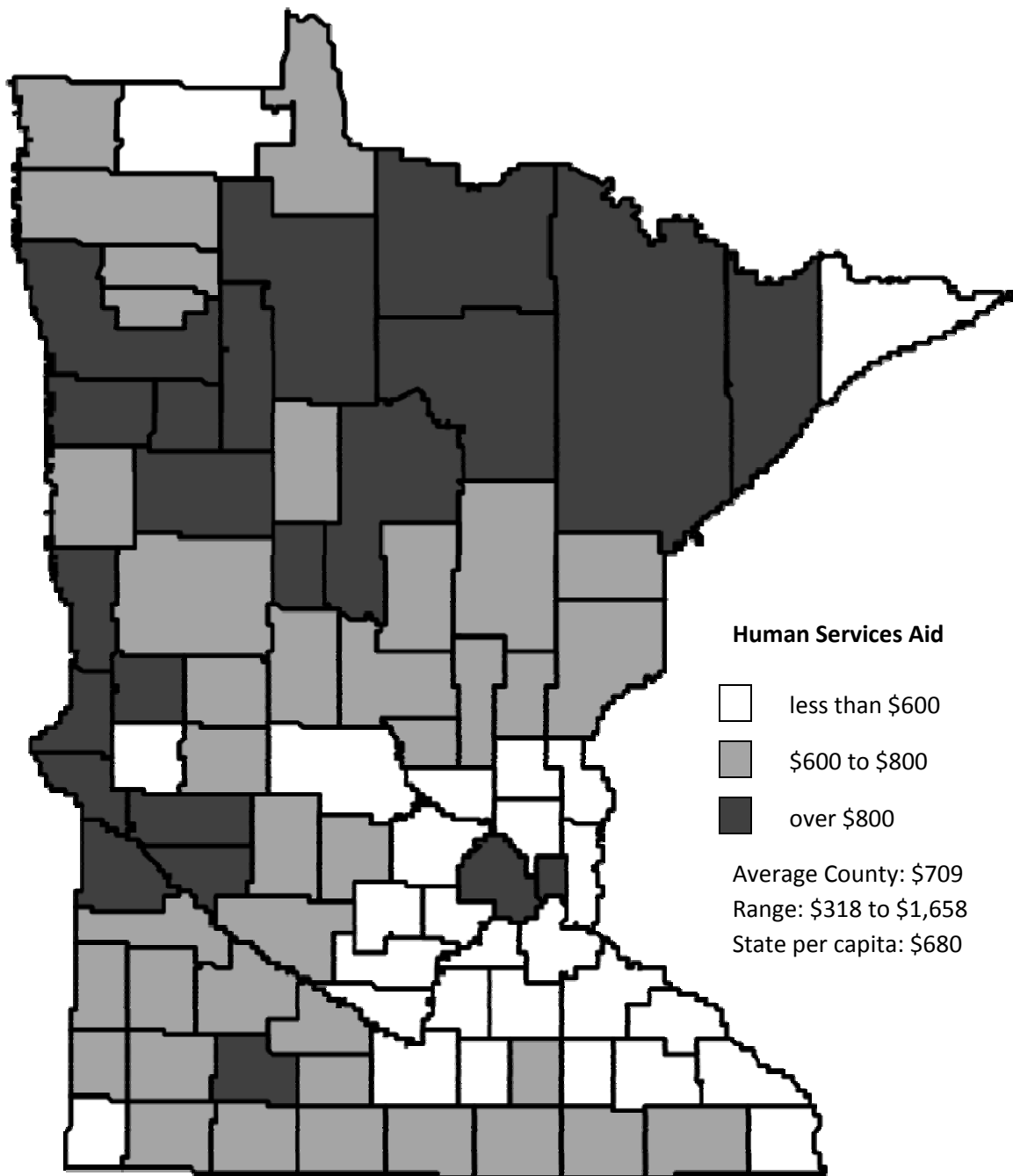
State MFIP spending shown in this report is before offsetting any current year child support collections applied against current and prior years' MFIP payments. In calendar year 2010, MFIP spending in Minnesota totaled \$366.9 million (\$309.3 million federal, \$76.1 million state, \$30.9 million county), and offsetting child support collections totaled \$49.4 million, one-half offset federal costs and one-half offset state costs. Previous years' reports offset the full amount against state costs in error; the historical table has been revised to offset only one-half of child support collections against state MFIP for 2007 through 2009.

The human services amounts are not available by county in two cases:

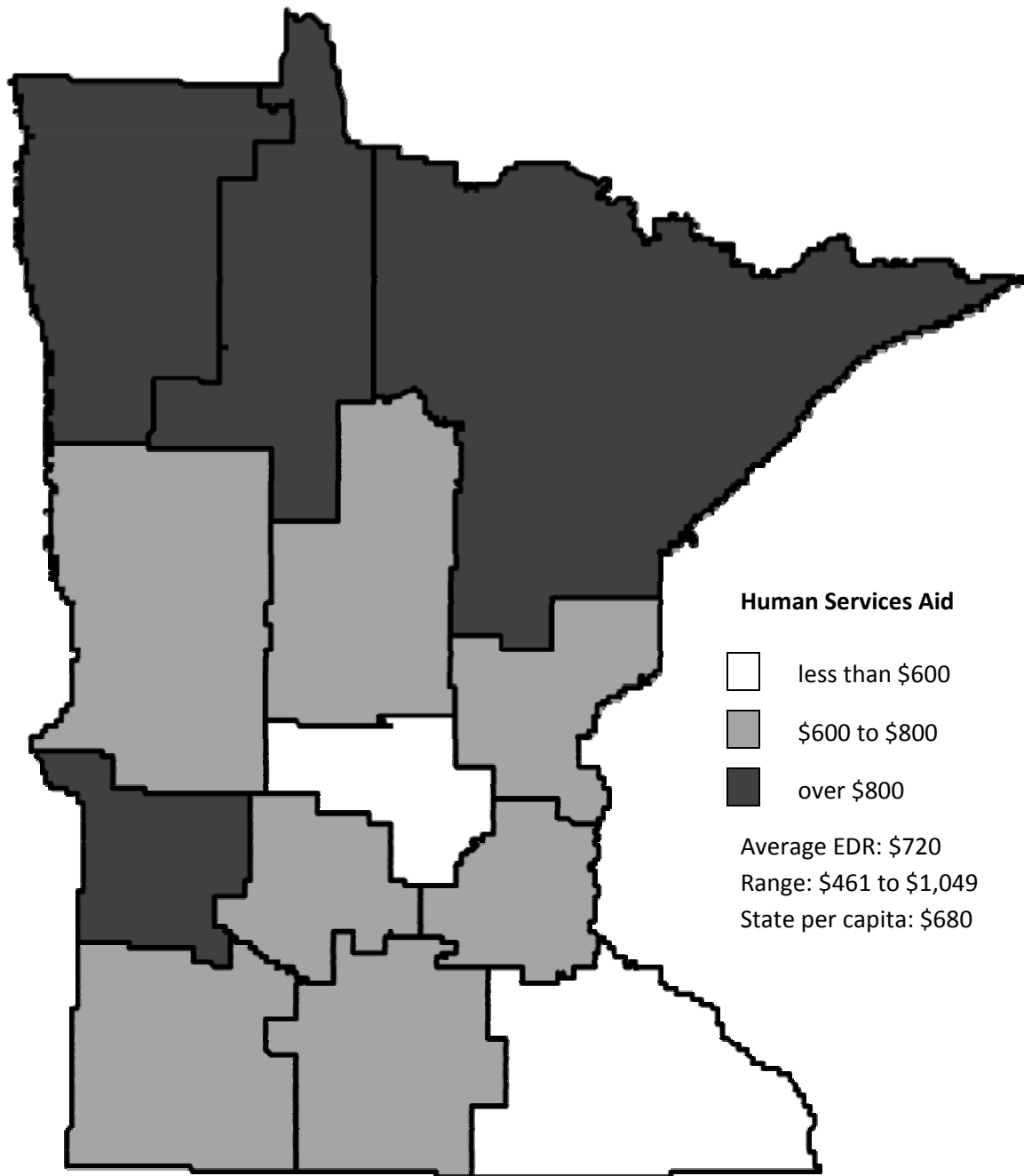
- Region VIII N—Lincoln, Lyon, and Murray
- Human Service Board—Faribault and Martin

In these two groups, human services aid is administered through a "home" county: Lyon in Region VIII N and Faribault in the Human Service Board. The total human service amount for Region VIII N is \$29.1 million and for the Human Service Board, \$27.3 million. An estimated amount based on population for the five counties appear in the county tables. Human services aid data was obtained from the Department of Human Services, Financial Management Division.

Human Services Aid per capita, 2010 by County



Human Services Aid per capita, 2010 by Economic Development Region



The Past Five Years of Human Services Aid

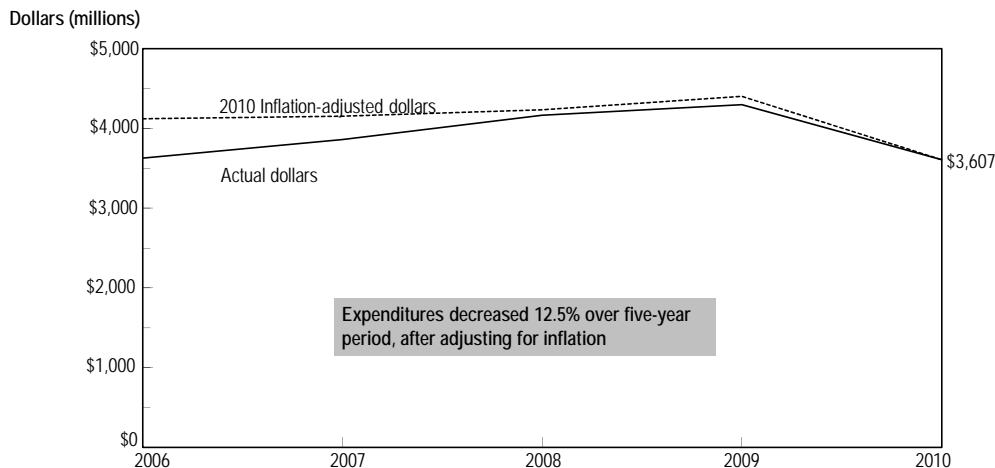
The table below shows the distribution of human services aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of human services aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Human Services Aid: Calendar Years 2006 to 2010

Current dollars, in thousands

	2006	2007	2008	2009	2010	5-Yr. Chg. Aid
State	\$3,628,654	\$3,858,365	\$4,165,895	\$4,296,679	\$3,606,669	-1%
Northern Regions						
Northwest (1)	76,485	80,259	83,584	83,746	70,660	-8
Headwaters (2)	82,745	88,738	102,022	106,043	87,075	5
Arrowhead (3)	300,442	313,524	331,697	336,703	276,408	-8
West Central (4)	169,266	176,462	186,918	190,367	161,081	-5
Five (5)	130,471	135,615	141,532	146,461	122,370	-6
East Central (7E)	101,407	104,724	113,723	117,975	99,912	-1
Southern Regions						
Six East (6E)	79,626	83,213	89,333	89,598	76,159	-4
Upper MN Valley (6W)	42,565	44,013	46,345	45,560	37,899	-11
Central MN (7W)	174,751	187,253	205,342	214,462	185,647	6
Southwest (8)	89,362	94,396	98,675	101,030	86,130	-4
Nine (9)	151,695	156,510	165,478	165,933	141,349	-7
Southeastern MN (10)	296,339	313,545	334,876	336,714	290,590	-2
Total Nonmetro	\$1,695,154	\$1,778,254	\$1,899,526	\$1,934,594	\$1,635,279	-4%
Metro Region						
Hennepin County	976,365	1,048,293	1,128,295	1,178,006	963,540	-1
Ramsey County	477,120	503,496	552,318	580,373	488,554	2
Remaining Metro	480,014	528,321	585,756	603,707	519,296	8
Total Metro	\$1,933,499	\$2,080,111	\$2,266,369	\$2,362,086	\$1,971,390	2%

Statewide Human Services Aid



Highway Aid

Program Description

Highway aid is the total amount of state aid distributed to counties, cities, and towns for highway purposes. It includes three basic types of aid: (1) amounts distributed according to constitutional formula to all counties and eligible cities; (2) amounts distributed to counties, cities, and towns from state bond proceeds; and (3) amounts distributed to towns for town roads and bridges. The sources of these funds are the Highway User Tax Distribution Fund (from a portion of the motor fuels tax, motor vehicle registration tax, and motor vehicle sales tax revenues) and proceeds from state bonds.

Aid Amount and Reporting

2010 Highway Aid: \$590.8 million

The total state highway aid paid in calendar year 2010 to the counties, cities (i.e., municipal), and towns is shown below by category. Bridge bond funding amounts are the totals awarded during 2010 and funded as of June 2013.

Type of Highway Aid		Amount		Total
County Aid	County State Aid	\$406,984,186	County	\$428,757,346
	County Bridge Bond Funding	20,952,339		
	Local Road Bond Funding	<u>820,821</u>		
Municipal Aid	Municipal State Aid	\$127,315,538	Municipal	\$129,407,333
	Municipal Bridge Bond Funding	<u>2,091,795</u>		
Township Aid	Town Road Account	\$23,288,007	Township	\$32,589,841
	Town Bridge Account ³	8,551,661		
	Town Bridge Bond Funding	<u>750,173</u>		
		Total Highway Aid		\$590,754,521

County and municipal turnback account money (excluding the money in the town road and town bridge accounts shown above) is **not** included in the above totals. Counties and municipalities use this money to maintain former state highways that have been “turned back” to counties and municipalities. In 2010, the state allocated approximately \$32.4 million to the county turnback account and \$8.4 million to the municipal turnback account. Of these amounts, disbursements of

³ The Department of Transportation sets aside a portion of Town Bridge Account funding for flexible distribution as needed throughout the state. Amounts in this special Town Bridge Account are not always spent within the calendar year and are not included in this report.

\$18.3 million to counties and \$4.5 million to municipalities from the turnback accounts were used for maintenance. The amount spent in each county is not readily available.

The historic table was revised to include local road improvement funding of \$15.2 million in 2006, and \$9.7 million in 2008.

Highway aid data was obtained from the Department of Transportation.

Recent Law Changes

The 2008 Legislature made two basic changes (effective July 1, 2009) to the allocation of flexible highway account funds. It:

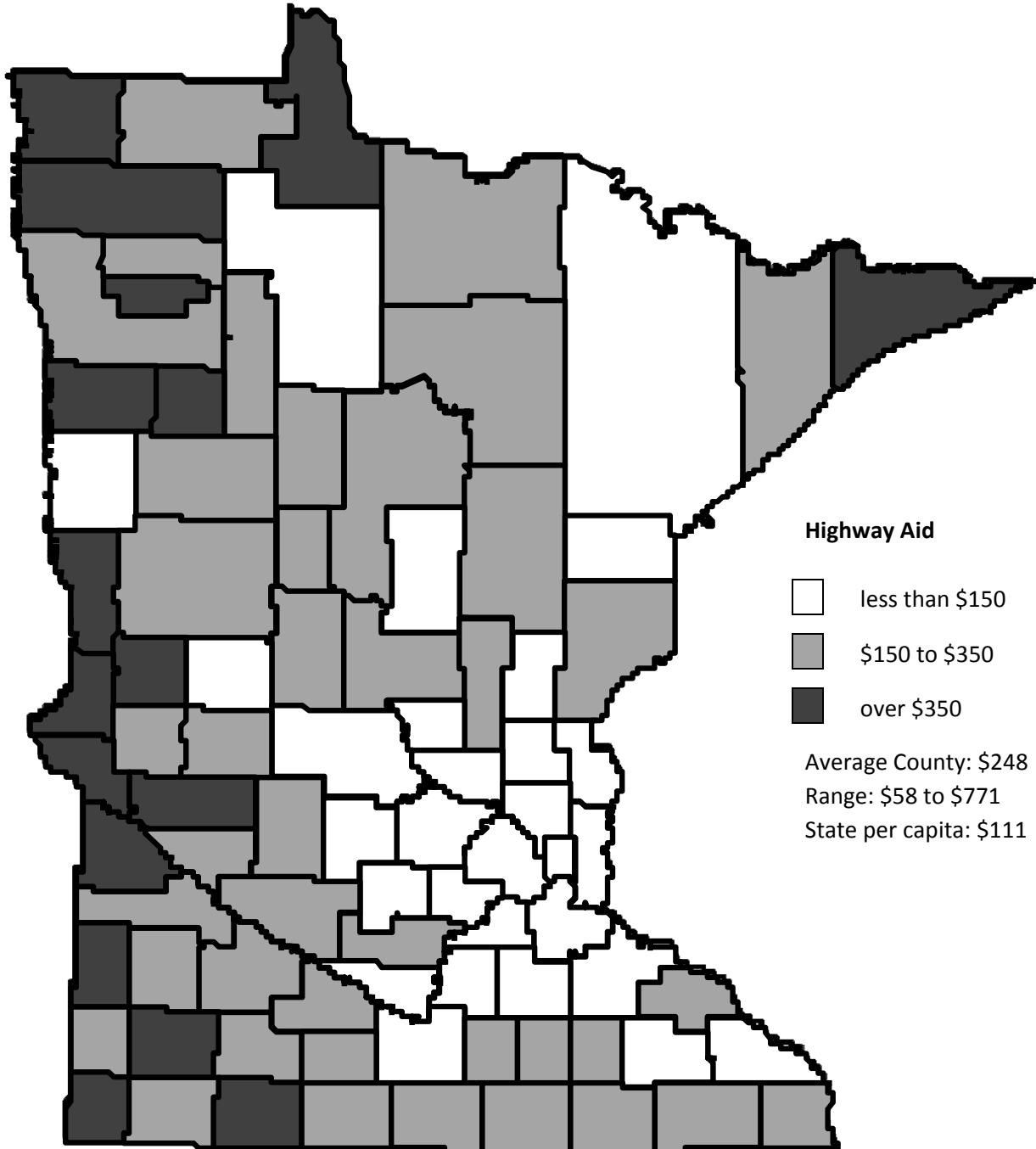
- (1) reallocated a portion of the funds to metropolitan area counties, and
- (2) modified allowable uses of the funds to:
 - eliminate funds for the trunk highway system,
 - allow funds to be used for “safety improvements on county highways, municipal highways, streets, or town roads,” and
 - allow funds to go to routes of regional significance.

Also in 2008, the legislature:

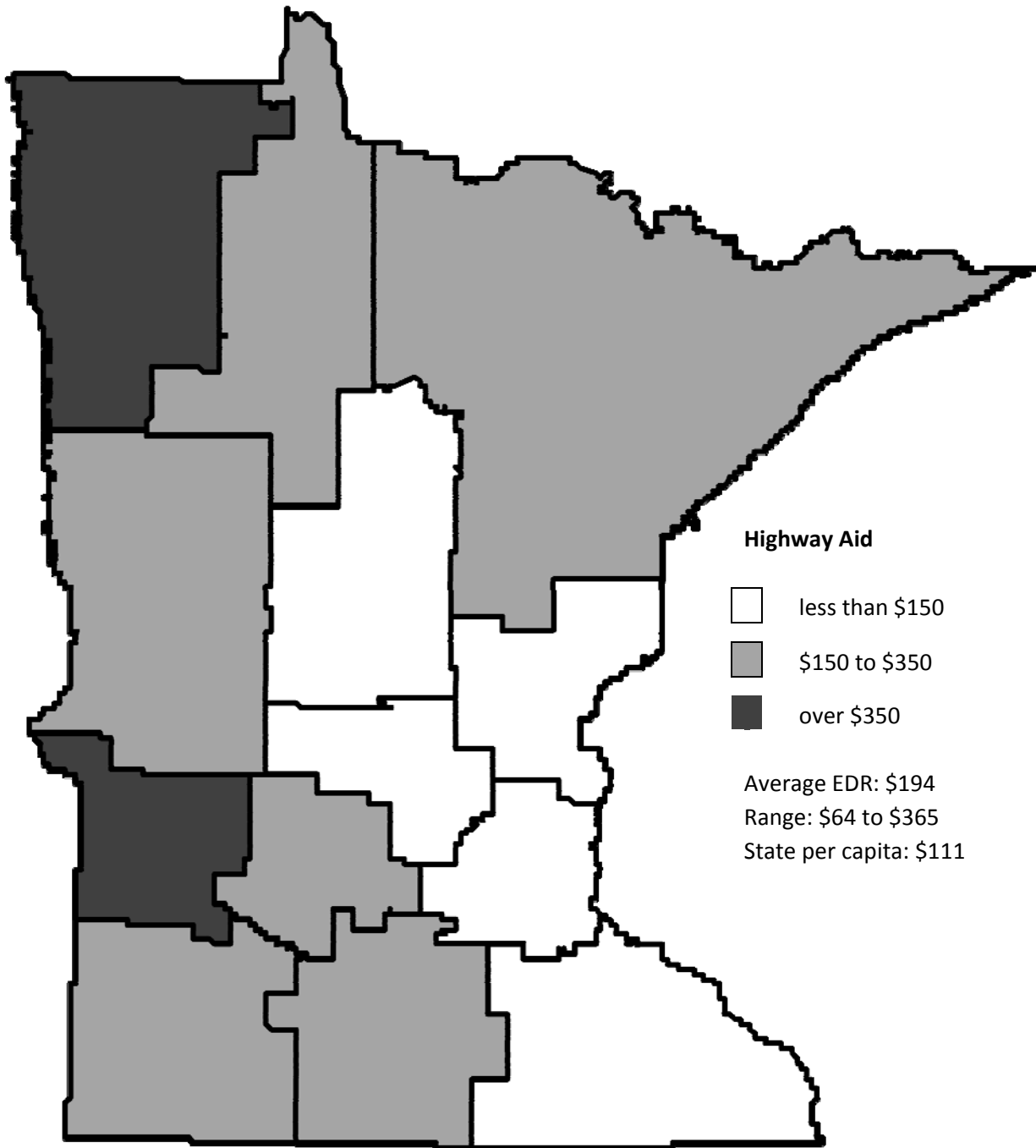
- (1) modified the mechanism for distributing aid to counties by establishing a second formula to allocate a portion of Highway User Tax Distribution Fund revenues;
- (2) authorized \$52 million in local bridge replacement and rehabilitation bonding (including specific projects); and
- (3) authorized \$10 million in local road bonding. Most of this bonding was allocated in 2009 with relatively small amounts allocated in 2008 and 2010.

The legislature has regularly authorized bonding for local roads and bridges. This totaled \$10 million in 2009 and \$66 million in 2010 (with additional authorizations for disaster relief). This report shows local road and bridge bonding amounts in the year the bonds were awarded, which may lag behind when they were authorized.

Highway Aid per capita, 2010 by County



Highway Aid per capita, 2010 by Economic Development Region



The Past Five Years of Highway Aid

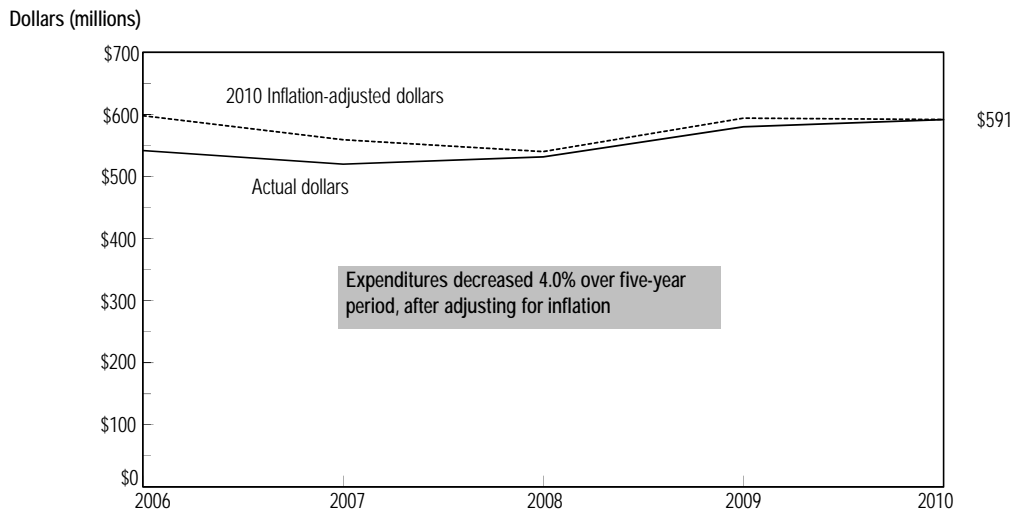
The table below shows the distribution of highway aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of highway aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Highway Aid: Calendar Years 2006 to 2010
Current dollars, in thousands

	2006*	2007	2008	2009	2010	5-Yr. Chg. Aid
State	\$541,687	\$519,681	\$541,026	\$579,749	\$590,755	9%
Northern Regions						
Northwest (1)	32,669	30,938	32,584	30,317	31,059	-5
Headwaters (2)	17,342	16,532	17,819	17,924	17,868	3
Arrowhead (3)	57,336	52,638	54,500	54,689	57,441	0
West Central (4)	40,449	39,563	41,943	40,357	43,415	7
Five (5)	21,967	21,015	22,437	23,030	24,254	10
East Central (7E)	20,127	18,839	20,053	21,303	23,033	14
Southern Regions						
Six East (6E)	17,900	17,548	18,511	18,772	20,069	12
Upper MN Valley (6W)	15,947	16,185	15,204	14,984	16,513	4
Central MN (7W)	26,886	26,874	29,071	30,919	33,777	26
Southwest (8)	34,741	33,573	34,241	33,591	35,678	3
Nine (9)	41,474	37,444	39,346	40,879	40,690	-2
Southeastern MN (10)	62,343	61,414	60,585	61,858	64,946	4
Total Nonmetro	\$389,180	\$372,563	\$386,294	\$388,623	\$408,744	5%
Metro Region						
Hennepin County	59,267	56,840	59,982	84,800	68,877	16
Ramsey County	27,235	25,402	26,494	30,036	32,868	21
Remaining Metro	66,004	64,876	68,256	76,290	80,265	22
Total Metro	\$152,506	\$147,118	\$154,733	\$191,126	\$182,010	19%

* The Department of Transportation revised data for 2006 Highway Aid. The historical table amounts for 2006 reflect the revisions.

State Highway Aid



Local Government Aid (LGA)

Local government aid (LGA) is a state program that provides property tax relief by giving general purpose financial support to cities. “Ability to pay” and “need” are the measures used in the formula. Ability to pay is the city’s adjusted net tax capacity for all cities, regardless of population.

- For cities with population of 2,500 or more, need is determined by five characteristics: population decline, age of the housing stock, if the city is in the seven-county metro area, average number of vehicular accidents over the most recent three-year period, and household size.
- For cities with population less than 2,500, need is determined by population decline, age of housing stock, percent of the property in the city classified as commercial or industrial, and a population adjustment factor.

Additional aid is also given to cities with a population less than 5,000 based on population, and to cities with a population of 5,000 or more based on the ratio of jobs to population in the city.

Aid Amount and Reporting

2010 Local Government Aid: \$426.4 million, after \$110.3 million reduction

The 2010 certified LGA total was \$536.7 million. Gov. Tim Pawlenty unallotted \$110.3 million of the certified amount. This unallotment was later ratified by the legislature during the 2010 special session. Net 2010 LGA distributed to cities was \$426.4 million.

LGA data was obtained from the Department of Revenue.

Recent Law Changes

Below is an overview of the changes made to city LGA.

City LGA

2006 aid changes:

- Beginning with 2006 aids, the annual LGA appropriation was permanently increased by \$48 million, to \$485,052,000.
- Beginning with 2006 aids, cities with a population less than 5,000 get additional aid of \$6 per capita.
- Beginning with 2006, the taconite aid received by the cities of Babbit, Eveleth, Hibbing, Keewatin, Mountain Iron, Silver Bay, and Virginia are not used to calculate the “ability to raise revenue” for those cities.

2008 aid changes:

The December 2008 LGA payments were reduced by \$53.5 million due to Gov. Pawlenty's unallotment.

2009 aid changes:

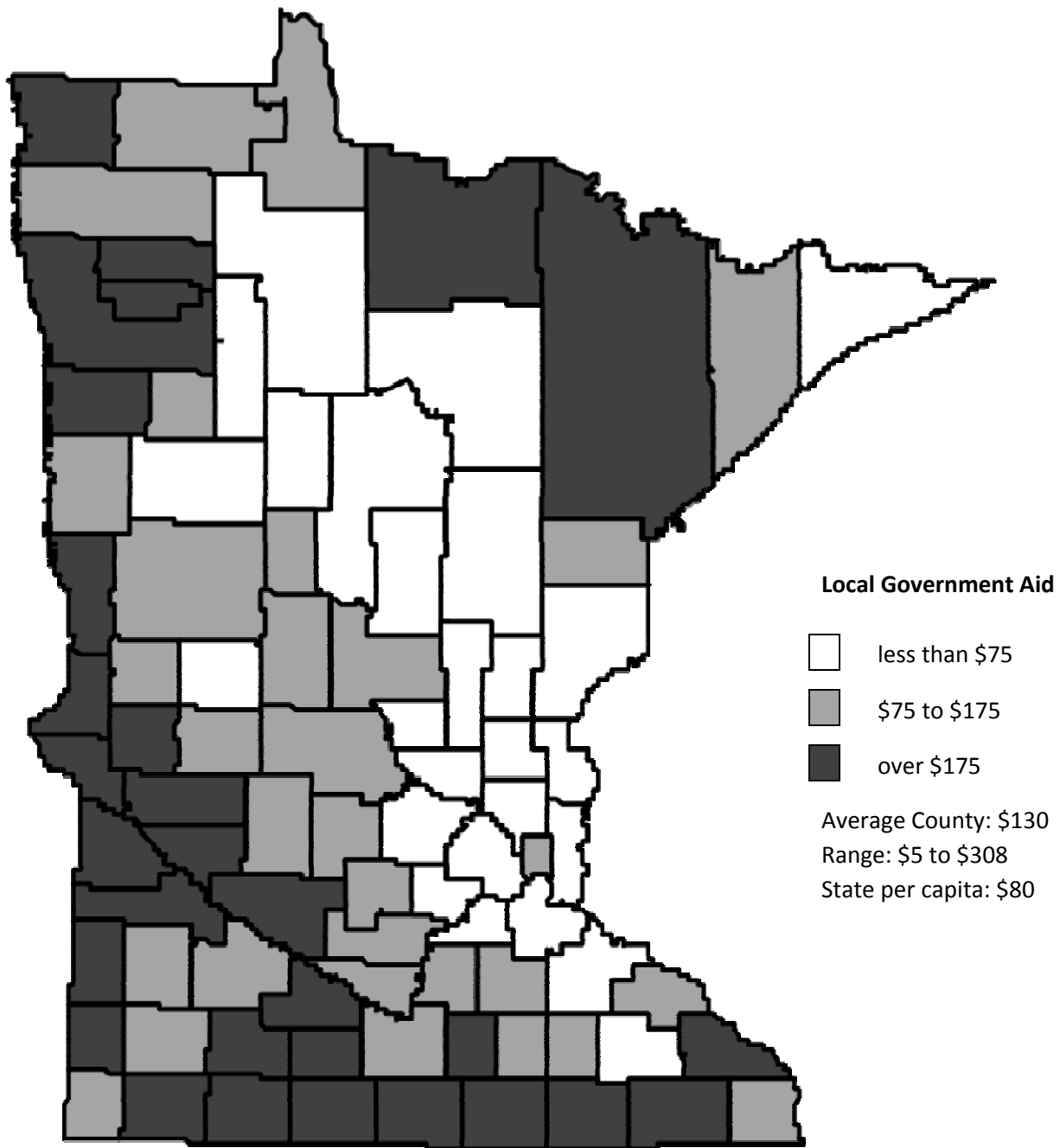
In response to criticism that the LGA formula was (1) too volatile, (2) didn't recognize needs of certain cities, and (3) was underfunded, the 2008 Legislature modified the program as follows, with the changes taking effect in 2009:

- Beginning with 2009 aids, maximum annual reductions to individual cities were lowered to limit volatility.
- Beginning with 2009 aids, the extra aid to cities with a population less than 5,000 was increased from \$6 per capita to \$8.50 per capita but moved from the city aid base and included in the LGA formula. A new aid for cities with 5,000 or more in population was added to the formula, based on a city's jobs per capita. A city's small city aid or city jobs aid is reduced if its "need" is less than its "ability to pay" measure.
- Beginning with 2009 aids, taconite aid was removed from the "ability to pay" measure for all cities.
- Beginning with 2010 aids, volatility is further reduced by (1) using data available as of January 1 of the year in which the aid is certified to calculate need, and (2) using the average of two years of "unmet need" (need minus ability to raise revenue) to calculate aid each year.
- The LGA appropriation was increased to \$526 million for 2009, by an additional 2 percent in 2010, and another 4 percent in 2011. These increases were subsequently eliminated due to unallotment and legislative action in 2009 and 2010.

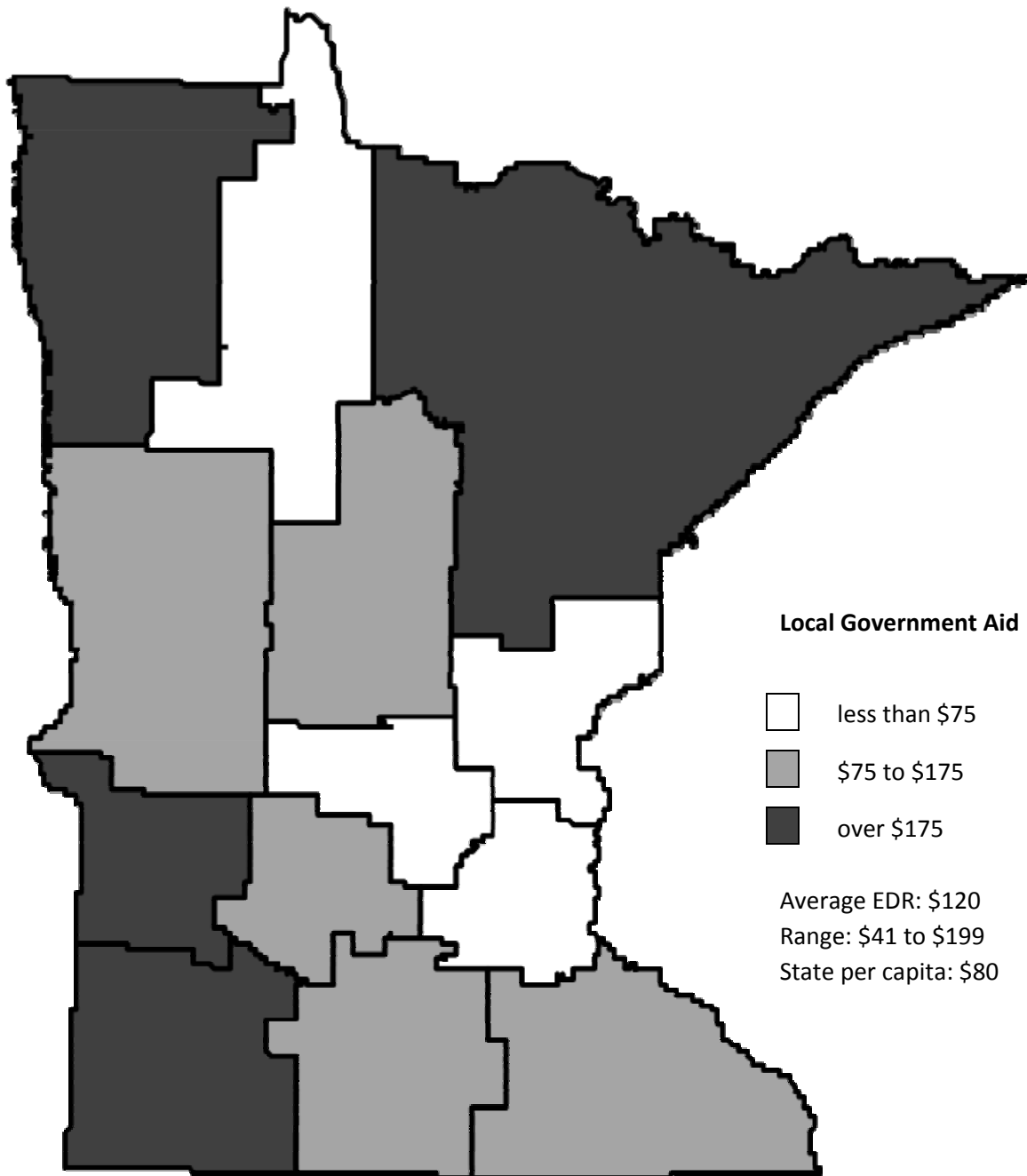
2009 and 2010 aid reductions:

- The actual LGA payment in 2009 was reduced by \$44.6 million through unallotment by the governor that was later ratified retroactively in the 2010 special session.
- The Pay 2010 aid reductions consisted of two parts — \$102 million in the governor's unallotments, ratified retroactively in the 2010 special session, and \$7.8 million in additional reductions enacted in the regular 2010 session.

Local Government Aid per capita, 2010 by County



Local Government Aid per capita, 2010 by Economic Development Region



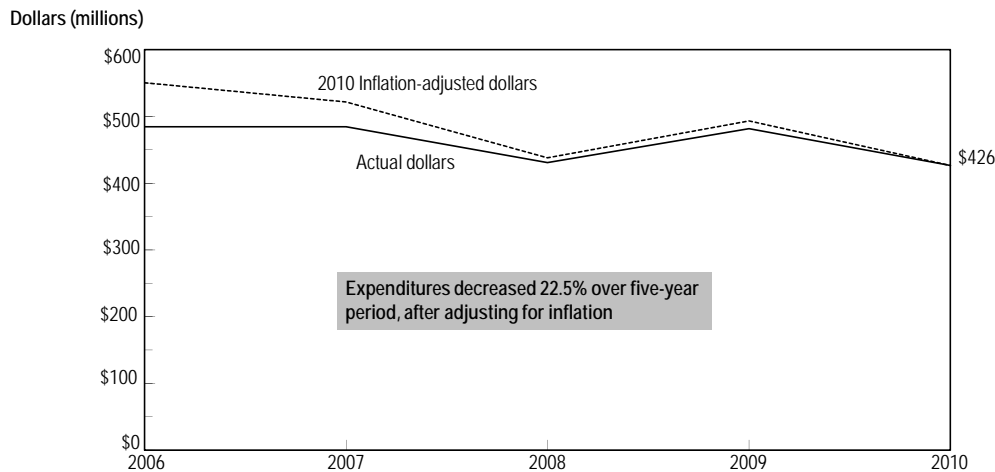
The Past Five Years of Local Government Aid

The table below shows the distribution of LGA in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of LGA for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Local Government Aid: Calendar Years 2006 to 2010
Current dollars, in thousands

	2006	2007	2008	2009	2010	5-Yr. Chg. Aid
State	\$484,558	\$484,558	\$430,639	\$481,522	\$426,438	-12%
Northern Regions						
Northwest (1)	14,172	15,065	14,540	15,976	15,276	8
Headwaters (2)	6,015	5,820	5,075	5,420	5,155	-14
Arrowhead (3)	62,117	64,152	61,284	68,825	64,775	4
West Central (4)	27,573	27,904	25,201	27,565	25,641	-7
Five (5)	13,449	13,624	12,685	13,731	12,998	-3
East Central (7E)	7,786	7,956	6,753	7,791	6,774	-13
Southern Regions						
Six East (6E)	16,847	17,200	15,329	16,367	15,280	-9
Upper MN Valley (6W)	9,531	9,775	8,959	9,431	8,917	-6
Central MN (7W)	27,038	26,456	22,460	24,726	20,819	-23
Southwest (8)	21,910	22,714	21,323	22,534	21,503	-2
Nine (9)	40,244	41,244	38,711	41,981	39,477	-2
Southeastern MN (10)	64,824	65,548	59,338	64,114	56,593	-13
Total Nonmetro	\$311,506	\$317,458	\$291,658	\$318,460	\$293,207	-6%
Metro Region						
Hennepin County	99,735	91,446	75,242	88,082	69,635	-30
Ramsey County	61,883	63,053	54,683	63,183	54,996	-11
Remaining Metro	11,433	12,602	9,055	11,797	8,600	-25
Total Metro	\$173,052	\$167,101	\$138,980	\$163,062	\$133,231	-23%

Statewide Local Government Aid



Disparity Reduction Aid (DRA)

Program Description and Aid Amount and Reporting

2010 Disparity Reduction Aid: \$18.0 million

Disparity reduction aid is a state aid program that distributed \$18,030,664 to counties, towns, and school districts in 2010. The aid is directed to taxing jurisdictions in areas that had inordinately high tax rates in the base year of 1988. The basis for computing the aid amount is the relationship of the area's 1988 tax rate to a benchmark tax rate of 100 percent of tax capacity.

Since its origination in 1989, the amount of aid distributed under this program has significantly decreased from approximately \$63 million to its current level of \$18 million. Generally, the decrease has been the result of changes made in the property tax system over that period. Disparity reduction aid has been partially incorporated into other aid programs, and in some cases, it has been reduced due to changes in the underlying composition of the tax base. Nevertheless, the underlying formula for determining the amount of aid for each area is still based on tax base calculations originating in 1988, and jurisdictions that did not qualify for aid in the initial year have never been able to qualify for it in a later year.

Disparity Reduction Aid: 2010

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	\$503	2.8%
	Headwaters (2)	232	1.3
	Arrowhead (3)	10,637	59.0
	West Central (4)	312	1.7
	Five (5)	338	1.9
	East Central (7E)	142	0.8
	Southern Regions	Six East (6E)	357
	Upper MN Valley (6W)	586	3.3
	Central MN (7W)	158	0.9
	Southwest (8)	831	4.6
	Nine (9)	845	4.7
	Southeastern MN (10)	1,722	9.5
Total Nonmetro		\$16,665	92.4%
Metro Region	Hennepin County	740	4.1
	Ramsey County	593	3.3
	Remaining Metro	33	0.2
Total Metro		\$1,366	7.6%
State Total		\$18,031	100.0%

County Program Aid

Program Description

One-half of the funding for county program aid is distributed based on each county's relative shares of (1) persons receiving food stamps, (2) age-adjusted population (population weighted more heavily for the number of persons over age 65), and (3) the reported number of Part I (serious) crimes. The other half is distributed based on a formula that takes into account each county's population and its property wealth. This distribution encompasses some of the distribution factors from the four programs that county program aid replaced in 2004: homestead and agricultural credit aid (HACA), county criminal justice aid, family preservation aid, and attached machinery aid.

Aid Amount and Reporting

2010 County Program Aid: \$164.9 million, after \$67.0 million unallotment

The total amount of county program aid certified for taxes payable in 2010 was \$231.9 million. The certified amount was reduced by unallotment of \$67 million, with the net aid paid totaling \$164.9 million. The unallotment was ratified by the legislature in Laws 2010, First Special Session, chapter 1, article 13, section 2. This total is after subtraction of \$500,000 to pay for court-ordered counsel and \$214,000 to pay for preparation of local impact notes.

The county program aid data was obtained from the Department of Revenue.

Recent Law Changes

In the 2003 legislative session, county general-purpose aids were restructured into a single program called county program aid. County program aid replaced four individual aid programs:

- **Homestead and agricultural credit aid (HACA)** was a state aid program that originated in 1990 to compensate taxing jurisdictions for major structural changes in the property tax base made in 1988 and 1989. From 1990 through 2001, county government HACA payments increased modestly each year based on the county's growth in number of households; in addition, HACA payments were permanently increased in some years to compensate counties for legislatively determined tax base reductions. In some years, HACA payments were permanently reduced when the state took over certain local government financing responsibilities (such as court financing). In its last year of full funding (2002), the total amount of county HACA payments statewide was \$204.8 million.
- **County criminal justice aid (CCJA)** was a state aid to county governments originated in 1993 to reduce the reliance of criminal justice and corrections programs on property taxes. One-half of the aid was distributed to each county based on the county's population; the other half was distributed to each county based on the reported number of

serious (“Part I”) crimes committed in the county. The appropriation for CCJA increased each year based on the rate of inflation. In its last year of full funding (2002), the total amount of CCJA payments statewide was \$31.5 million.

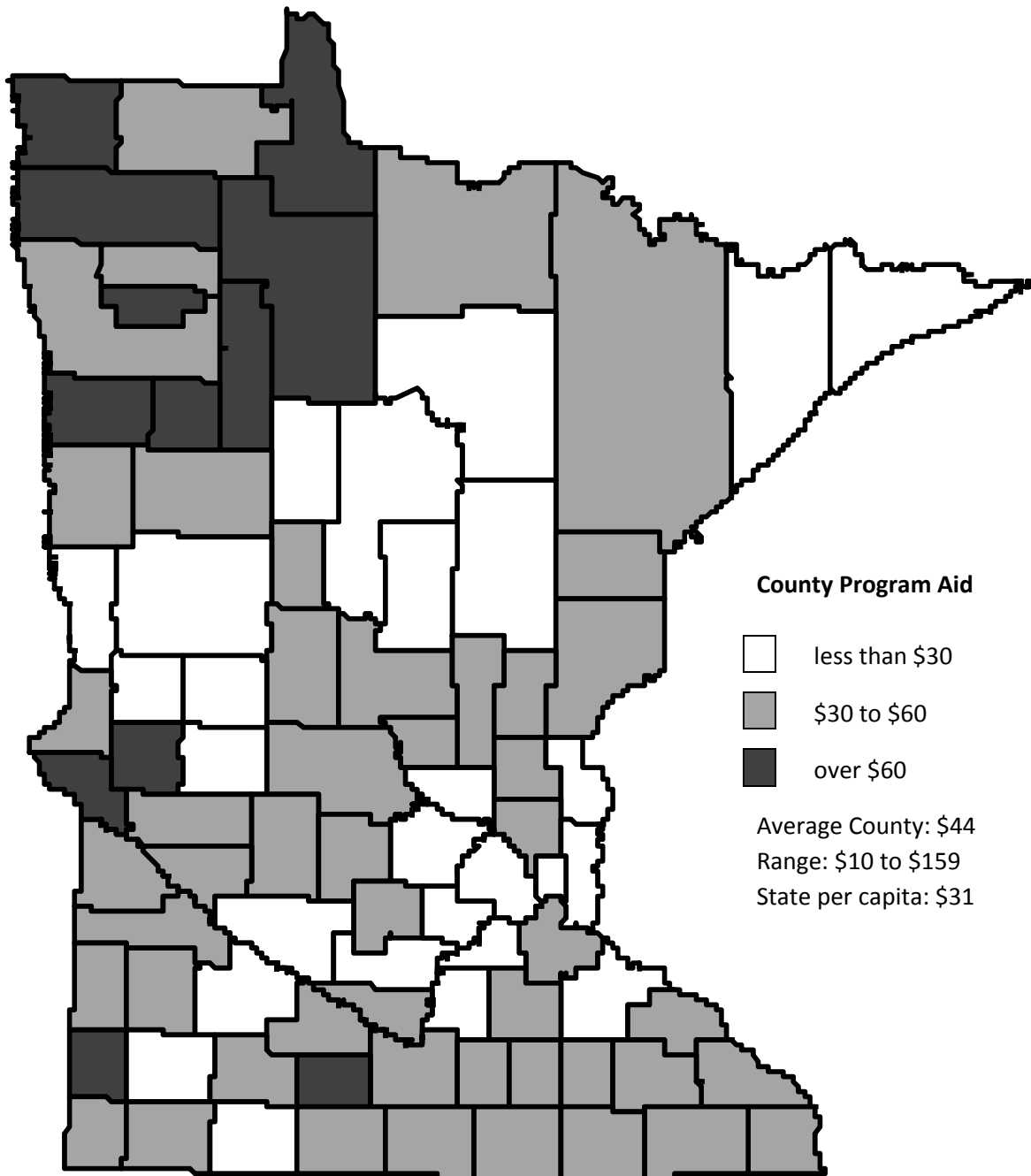
- **Family preservation aid (FPA)** was a state aid to county governments to reduce the reliance of out-of-home placement costs on property taxes. The initial allocation of FPA in 1995 among counties was based on two factors—each county’s share of total children in out-of-home placement in the state and each county’s share of income maintenance cases in the state. After 1995 each county’s aid increased or decreased based on the change in its relative share of income maintenance caseloads in the state. The appropriation for FPA increased each year based on the rate of inflation. In its last year of full funding (2002), the total amount of FPA payments statewide was \$23.4 million.
- **Attached machinery aid (AMA)** was a state aid to county governments to compensate counties for removing industrial attached machinery from the property tax base in the early 1970s. Only the 13 counties having the most attached machinery as a share of their property tax base received aid under the program; the amounts were static from year to year. In its last year of full funding (2002), the total amount of AMA payments statewide was \$2.4 million.

For 2004, approximately \$112 million was distributed based on the distribution formulas of the aid programs that were eliminated, minus the substantial aid cuts enacted during the 2003 legislative session.

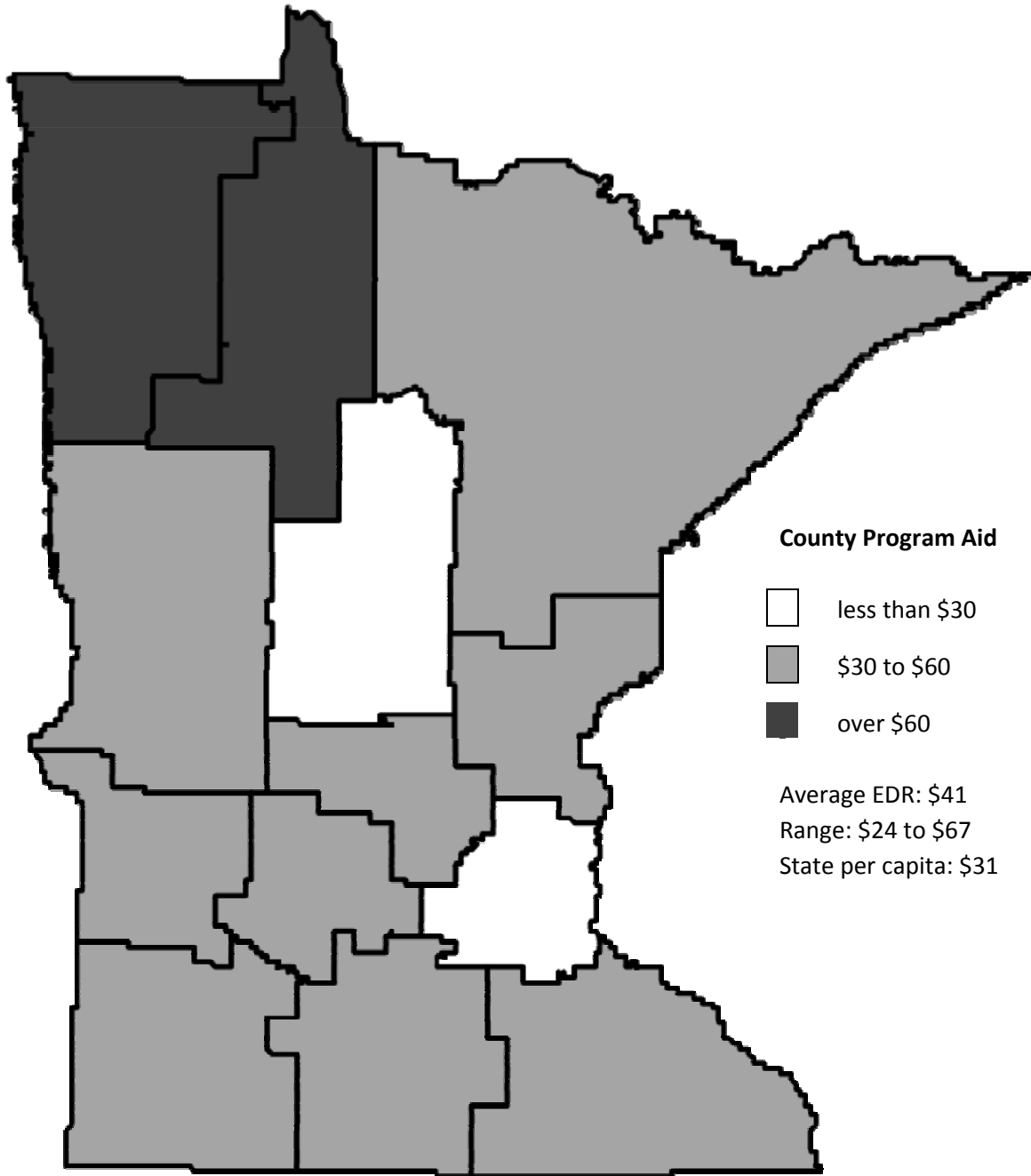
For 2005 through 2008, about \$205 million was allocated according to the new county program aid formula, except that in 2008 aids were reduced by \$43.9 million after the initial allocation through unallotment.

For 2009 and 2010, the initial allocation was increased to \$227 million (2009) and \$232 million (2010), except that in both years the actual payments were reduced by unallotment, eventually ratified by legislative enactment.

County Program Aid per capita, 2010 by County



County Program Aid per capita, 2010 by Economic Development Region



The Past Five Years of County Program Aid

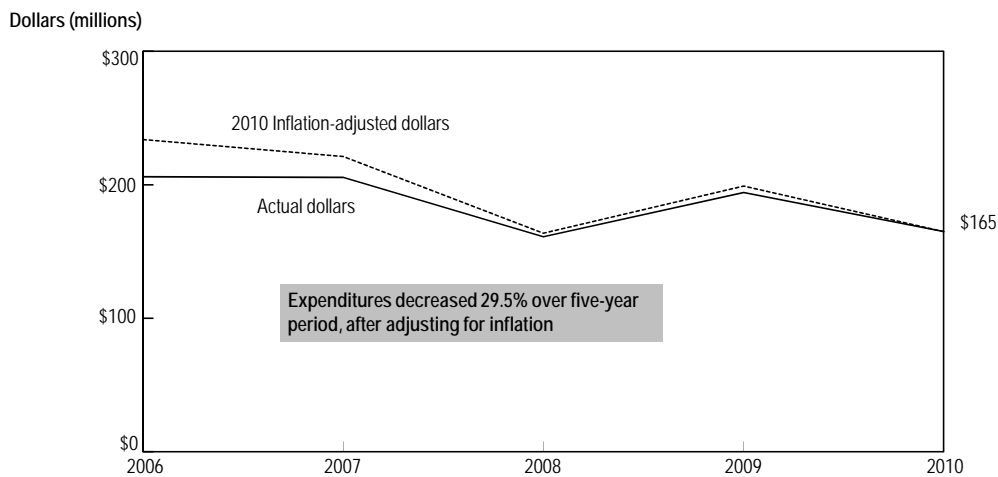
The table below shows the distribution of county program aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of county program aid for that same period in current (actual) and constant (inflation-adjusted) dollars.

County Program Aid: Payable Years 2006 to 2010

Current dollars, in thousands

	2006	2007	2008	2009	2010	5-Yr. Chg. Aid
State	\$205,847	\$205,383	\$160,970	\$194,283	\$164,935	-20%
Northern Regions						
Northwest (1)	6,349	6,261	5,833	6,567	5,523	-13
Headwaters (2)	5,718	5,630	4,990	5,875	5,597	-2
Arrowhead (3)	17,811	17,405	13,706	15,976	13,846	-22
West Central (4)	11,806	11,142	8,559	9,757	7,697	-35
Five (5)	6,235	5,853	4,211	5,291	4,287	-31
East Central (7E)	6,697	6,929	5,479	6,800	6,300	-6
Southern Regions						
Six East (6E)	5,599	5,507	4,332	5,204	4,076	-27
Upper MN Valley (6W)	3,763	3,638	2,829	3,199	2,312	-39
Central MN (7W)	14,714	15,080	12,775	15,482	14,135	-4
Southwest (8)	8,335	7,976	6,504	7,302	4,587	-45
Nine (9)	10,949	10,877	9,047	10,785	9,115	-17
Southeastern MN (10)	21,777	22,070	19,150	22,768	20,451	-6
Total Nonmetro	\$119,752	\$118,369	\$97,416	\$115,007	\$97,927	-18
Metro Region						
Hennepin County	30,938	30,539	19,491	25,247	18,333	-41
Ramsey County	16,450	16,509	12,279	15,058	12,440	-24
Remaining Metro	38,707	39,966	31,784	38,970	36,235	-6
Total Metro	\$86,095	\$87,014	\$63,554	\$79,276	\$67,009	-22

County Program Aid



Community Corrections Funding

Program Description

Although counties assume much of the cost of their community correctional services, the state provides direct funding and in-kind services. Counties choose to receive funding from one of three basic funding systems: the community corrections act (CCA), county probation officer (CPO), and the Department of Corrections (DOC). For 2010, they are as follows:

- Thirty-two counties are CCA counties. This group contains about 70 percent of the state's population, including most of the Twin Cities metropolitan area.
- Fifty-five counties are non-CCA counties. Although the DOC provides adult felony supervision to all 55 of these counties, they differ and are generally referenced as follows:
 - Twenty-seven counties (called "CPO" counties) provide their own juvenile and adult misdemeanor supervision
 - Twenty-eight counties (called "DOC" counties) have their juvenile and adult misdemeanor supervision provided by the DOC

To keep the counties on a comparable basis, the dollar amount of in-kind services provided by the DOC is included in this report, even though these counties do not receive an "aid payment" per se from the state.

Aid Amount and Reporting

2010 Community Corrections Funding: \$84.8 million

In 2010, the state funding was \$84,849,405.⁴ The table below lists the calendar year 2010 statewide total amounts for the various community corrections funding programs.

Program	Amount	Percent
CCA aid	\$38,607,002	45.5%
CPO reimbursement aid	4,972,999	5.9
DOC field services	15,626,311	18.4
Adult felony caseload reduction	956,000	1.1
Caseload/workload reduction	14,647,000	17.3
Intensive supervision	6,235,161	7.3
Enhanced supervision of adult sex offenders	3,804,932	4.5
Total Aid and In-kind Services	\$84,849,405	100.0%

⁴ An additional \$11.3 million, not included in this report, was distributed for miscellaneous categorical services.

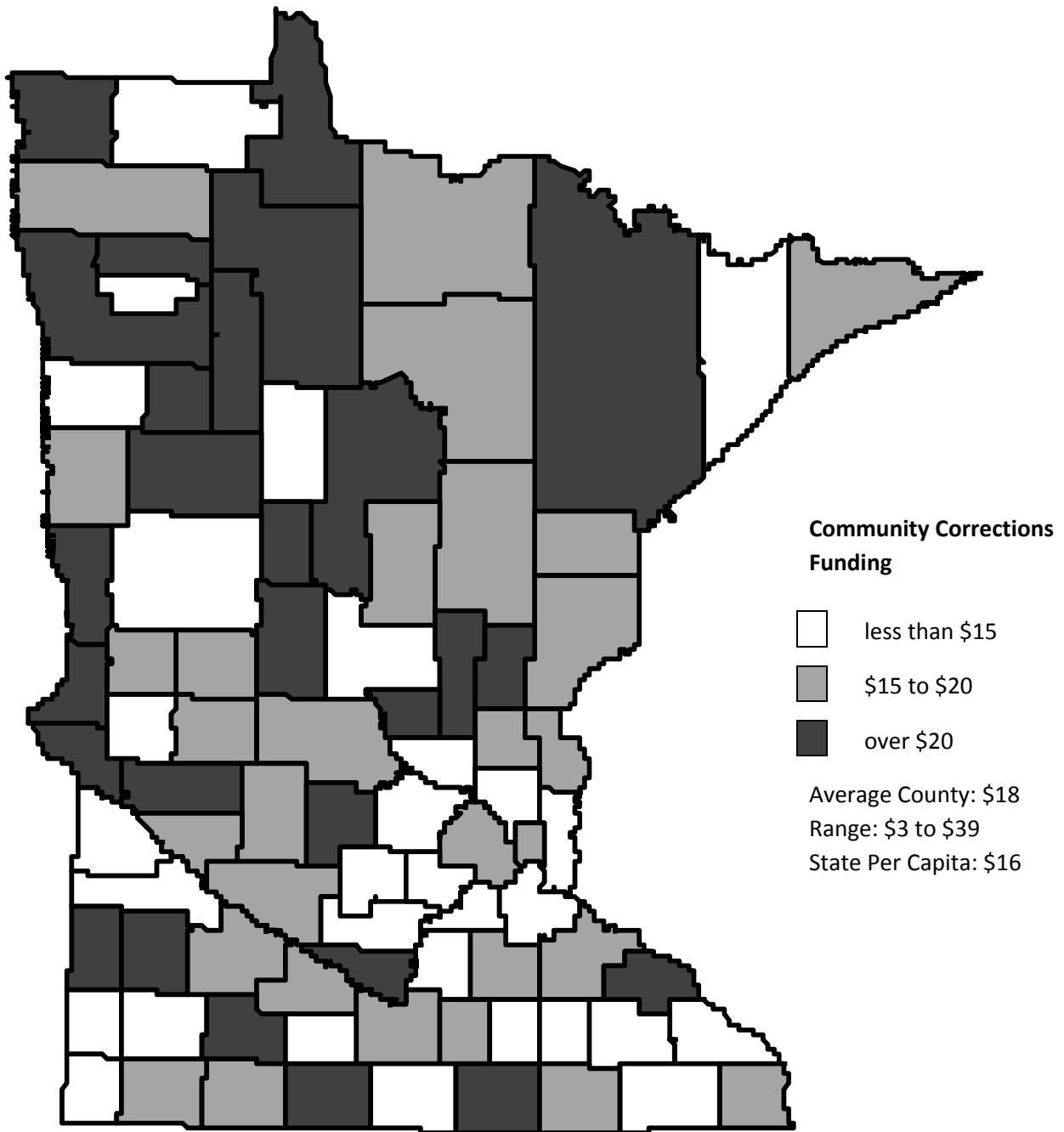
The DOC distributes some adult felony reduction aid, caseload/workload reduction aid, and intensive supervision aid to regional groups of counties. These counties and the DOC regions they belong to are listed in the table below.

Region	Counties
Central Minnesota	Aitkin Crow Wing Morrison
DFO	Dodge Fillmore Olmsted
Tri-County	Norman Polk Red Lake
Arrowhead	Carlton Cook Koochiching Lake St. Louis
Region 6W	Chippewa Lac Qui Parle Swift Yellow Medicine
Rock/Nobles	Rock Nobles
Todd/Wadena	Todd Wadena

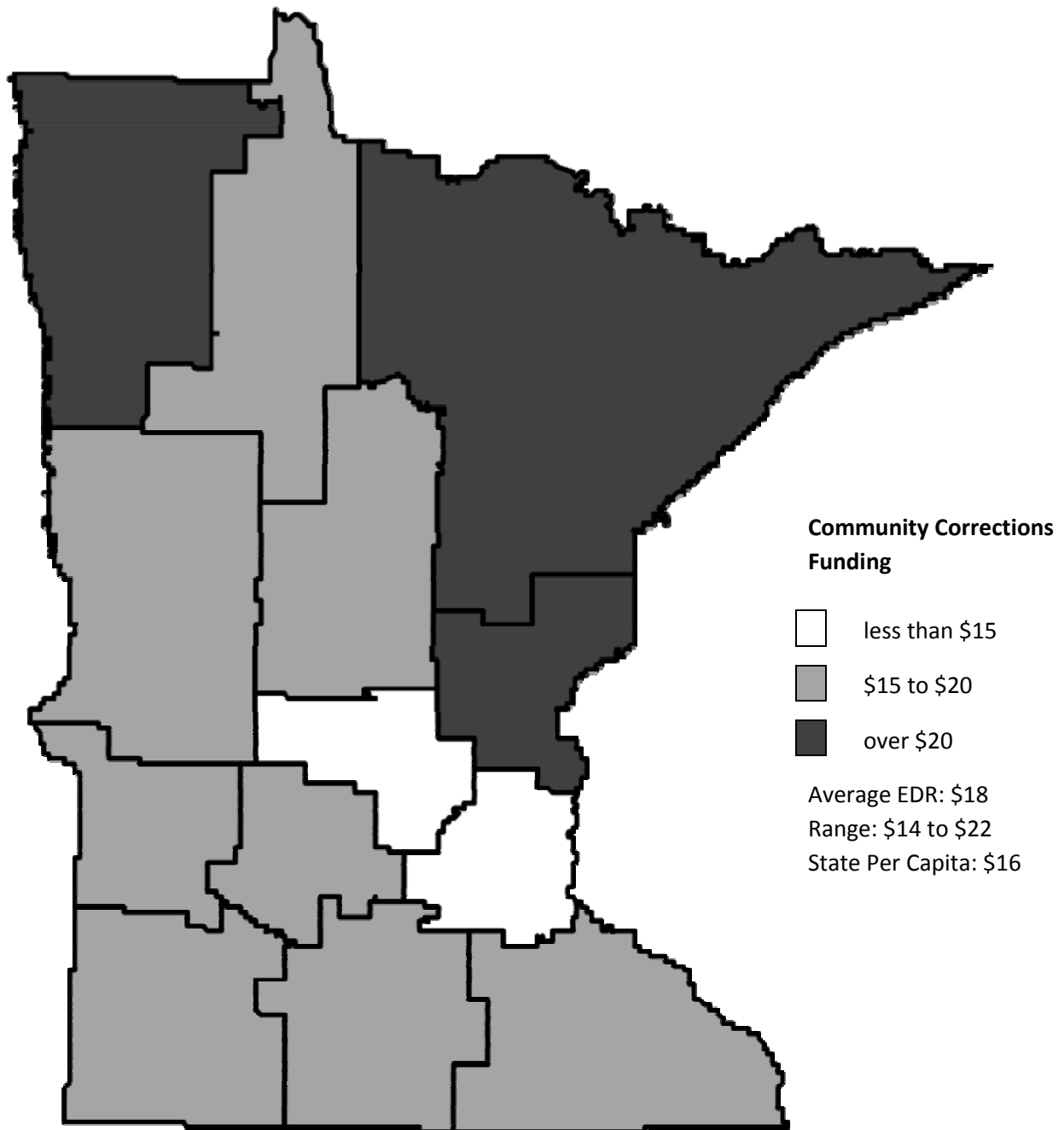
Beginning with the 2009 update, CCA amounts were apportioned to the individual counties within each region based on a five-year average distribution within the groups of counties of Part I crimes, as reported by the Department of Public Safety. For comparability across years, the historical data on page 42 for 2006 through 2008 has been reapportioned based on the five-year average of Part I crimes.

The community corrections funding data was obtained from the DOC.

Community Corrections Funding per capita, 2010 by County



Community Corrections Funding per capita, 2010 by Economic Development Region



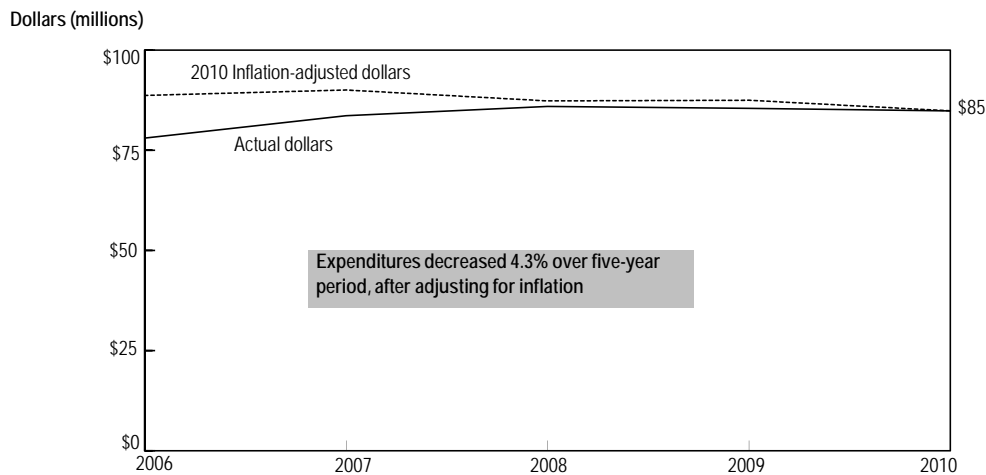
The Past Five Years of Community Corrections Funding

The table below shows the distribution of community corrections funding in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of community corrections funding for that same period in current (actual) and constant (inflation-adjusted) dollars.

Community Corrections Funding: Calendar Years 2006 to 2010 Current dollars, in thousands

	2006	2007	2008	2009	2010	5-Yr. Chg. Aid
State	\$78,052	\$83,622	\$85,921	\$85,433	\$84,849	9%
Northern Regions						
Northwest (1)	1,672	1,747	1,787	1,782	1,801	8
Headwaters (2)	1,500	1,628	1,618	1,543	1,595	6
Arrowhead (3)	6,697	7,120	7,277	7,241	7,125	6
West Central (4)	3,220	3,459	3,732	3,640	3,773	17
Five (5)	2,713	2,866	2,980	2,954	2,907	7
East Central (7E)	2,744	3,185	3,309	3,281	3,337	22
Southern Regions						
Six East (6E)	1,840	1,967	1,974	2,002	2,042	11
Upper MN Valley (6W)	726	795	817	810	801	10
Central MN (7W)	4,669	5,331	5,516	5,533	5,510	18
Southwest (8)	2,071	2,181	2,249	2,210	2,231	8
Nine (9)	3,578	3,981	4,193	4,112	4,080	14
Southeastern MN (10)	6,570	7,273	7,473	7,615	7,447	13
Total Nonmetro	\$38,000	\$41,533	\$42,925	\$42,722	\$42,648	12%
Metro Region						
Hennepin County	17,197	17,945	18,309	18,258	18,082	5
Ramsey County	9,604	9,972	10,148	10,059	9,919	3
Remaining Metro	13,251	14,171	14,538	14,394	14,200	7
Total Metro	\$40,053	\$42,088	\$42,995	\$42,711	\$42,201	5%

Community Corrections Funding



Property Tax Refund - Homeowners

Program Description

The property tax refund for homeowners, also called the “circuit breaker”, is a program in which the state partially reimburses homeowners for part of their property taxes if the taxes exceed a percentage of household income. Generally, the higher the property tax and the lower the income, the higher the refund. The legislature establishes the income and property tax thresholds, reimbursement rates, and maximum refund amounts for the program. Each qualifying homeowner must apply directly to the state for a refund.

Aid Amount and Reporting

2009 Filed 2010 Property Tax Refund: \$274.0 million

Total property tax refunds for 2009 returns filed in 2010 for homeowners is \$273,991,331.

Homeowners ⁵	Number of Returns (A)	Total Amount (B)	Amount per Return (C = B ÷ A)
Senior/Disabled	143,425	\$110,218,202	\$768
Under 65 Years	<u>217,339</u>	<u>163,773,129</u>	<u>754</u>
Total	360,764	\$273,991,331	\$759

Recent Law Changes

The 2008 Legislature expanded the homeowner property tax refund program by increasing the maximum refund to \$2,300 and decreasing the maximum income threshold percentage from 4 percent to 3.5 percent. The income brackets, like the maximum refund amounts, continue to be adjusted annually for inflation.

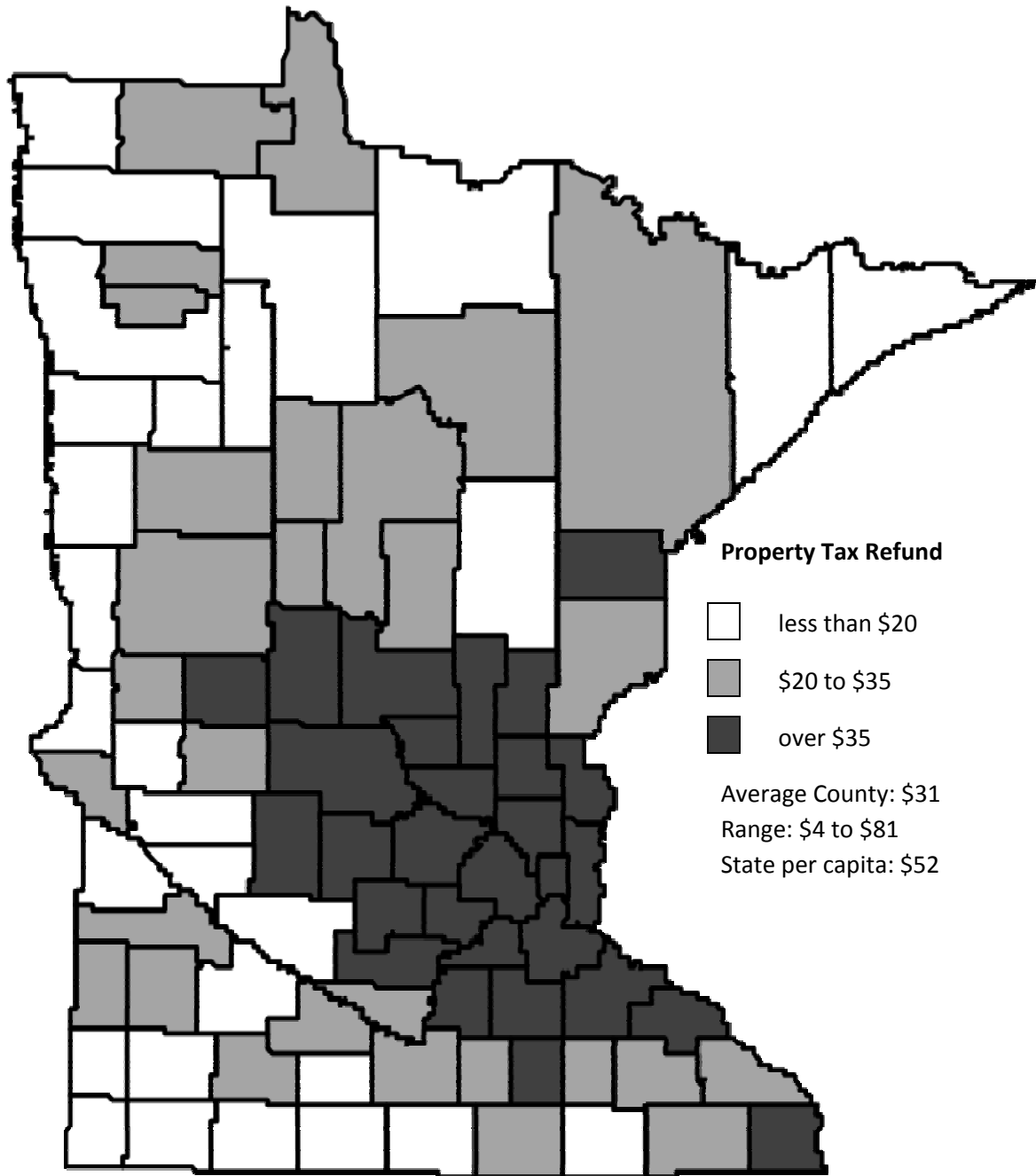
The 2011 Legislature expanded the homeowner program by increasing the maximum refund to \$2,460 for homeowners with household incomes less than \$37,280, and decreasing the copayment percentage for all claimants with incomes from \$10,880 to \$93,240.

The 2013 Legislature further expanded the program by decreasing the threshold percentages to 2 percent for incomes from \$19,530 to \$65,049, and to 2.5 percent for higher incomes. In addition, the department is required to notify homeowners if available data suggests they might be eligible for a refund of at least \$1,000. The notification program is a onetime effort scheduled for 2014 and limited to homeowners not already claiming the refund.

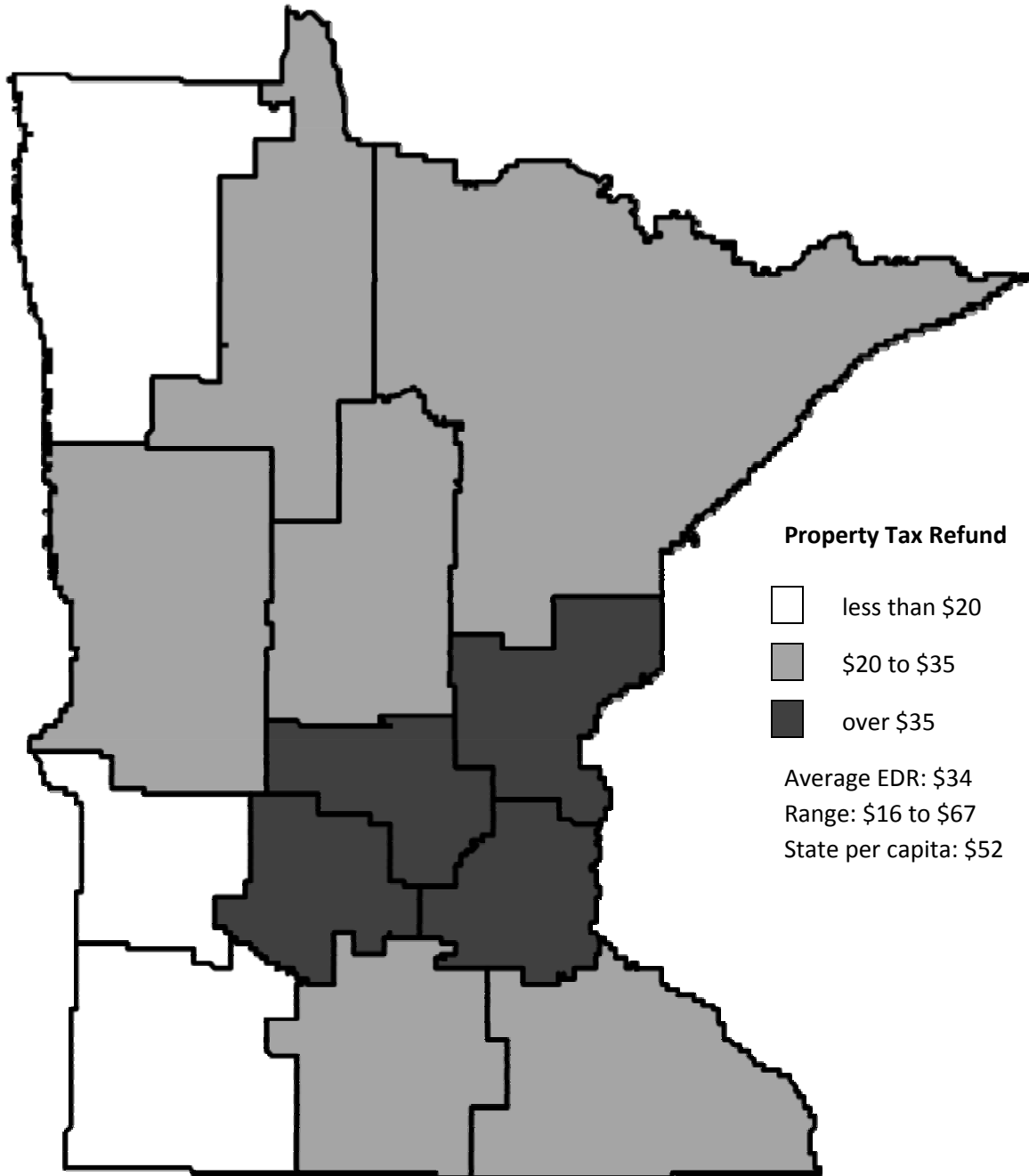
Property tax refund data are from the Department of Revenue. The department is unable to identify the county from which a claim is filed for about 1 percent of 2009 claims. This report apportions these claims to counties based on each county’s share of total claims.

⁵ Includes claimants who are part-year homeowners and part-year renters for that year’s claim.

Property Tax Refund for Homeowners per capita, 2009 (filed 2010) by County



Property Tax Refund for Homeowners per capita, 2009 (filed 2010) by Economic Development Region



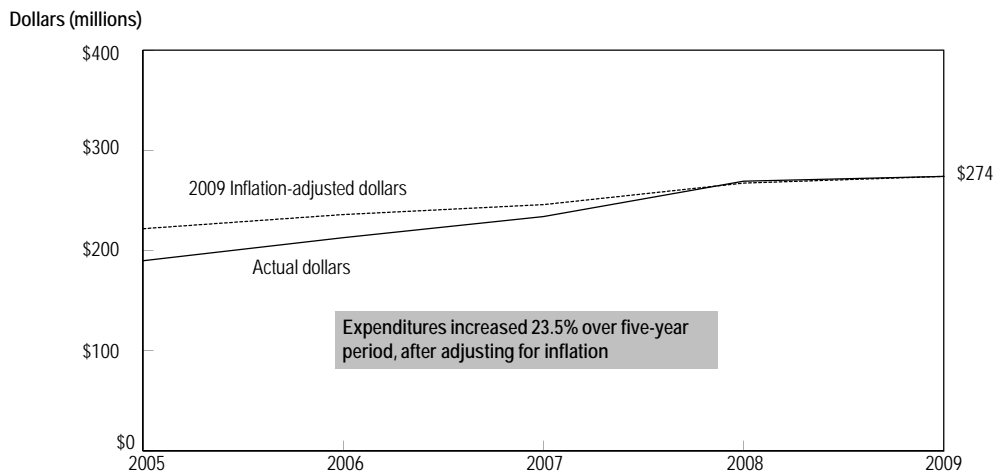
The Past Five Years of Property Tax Refund for Homeowners

The table below shows the distribution of the property tax refund for homeowners in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the property tax refund for homeowners for that same time period in current (actual) and constant (inflation-adjusted) dollars. The property tax refund for homeowners historical data on this page excludes any targeting data.

Property Tax Refund for Homeowners: 2005 (filed 2006) to 2009 (filed 2010)
Current dollars, in thousands

	2005	2006	2007	2008	2009	5-Yr. Chg. Aid
State	\$189,960	\$212,908	\$234,123	\$269,315	\$273,991	44%
Northern Regions						
Northwest (1)	1,167	1,264	1,515	1,697	1,555	33
Headwaters (2)	1,358	1,559	1,766	1,925	1,842	36
Arrowhead (3)	5,645	6,330	7,063	8,264	8,738	55
West Central (4)	3,565	3,961	4,925	5,654	5,545	56
Five (5)	4,324	4,789	5,108	5,847	5,696	32
East Central (7E)	6,543	7,411	8,429	9,238	8,980	37
Southern Regions						
Six East (6E)	3,323	3,702	4,037	4,851	5,116	54
Upper MN Valley (6W)	584	639	693	745	741	27
Central MN (7W)	11,315	13,387	15,401	18,944	18,913	67
Southwest (8)	1,492	1,604	1,984	2,278	2,075	39
Nine (9)	4,456	5,169	5,656	6,501	6,497	46
Southeastern MN (10)	11,474	12,675	14,364	16,614	16,955	48
Total Nonmetro	\$55,246	\$62,491	\$70,940	\$82,559	\$82,653	50%
Metro Region						
Hennepin County	66,365	72,135	76,209	90,539	93,902	41
Ramsey County	21,803	25,768	27,414	29,915	28,674	32
Remaining Metro	46,546	52,515	59,561	66,303	68,763	48
Total Metro	\$134,714	\$150,417	\$163,183	\$186,756	\$191,339	42%

Statewide Property Tax Refund for Homeowners



Property Tax Refund - Renters

Program Description

The property tax refund for renters, also called the “renters’ credit”, is a program in which the state partially reimburses renters for part of their qualifying property taxes if the taxes exceed a percentage of household income. Generally, the higher the property tax and the lower the income, the higher the refund. The legislature establishes the income and property tax thresholds, reimbursement rates, and maximum refund amounts for the program and sets the amount of rent deemed to represent property taxes. Each renter must apply directly to the state for a refund.

Aid Amount and Reporting

2009 Filed 2010 Property Tax Refund for Renters: \$137.6 million

The total property tax refunds for 2009 returns filed in 2010 for renters is \$137,550,900.

Renters	Number of Returns (A)	Total Amount (B)	Amount per Return (C = B ÷ A)
Senior/Disabled	83,139	\$43,212,931	\$520
Under 65 Years	<u>198,313</u>	<u>94,337,969</u>	<u>476</u>
Total	281,452	\$137,550,900	\$489

Recent Law Changes

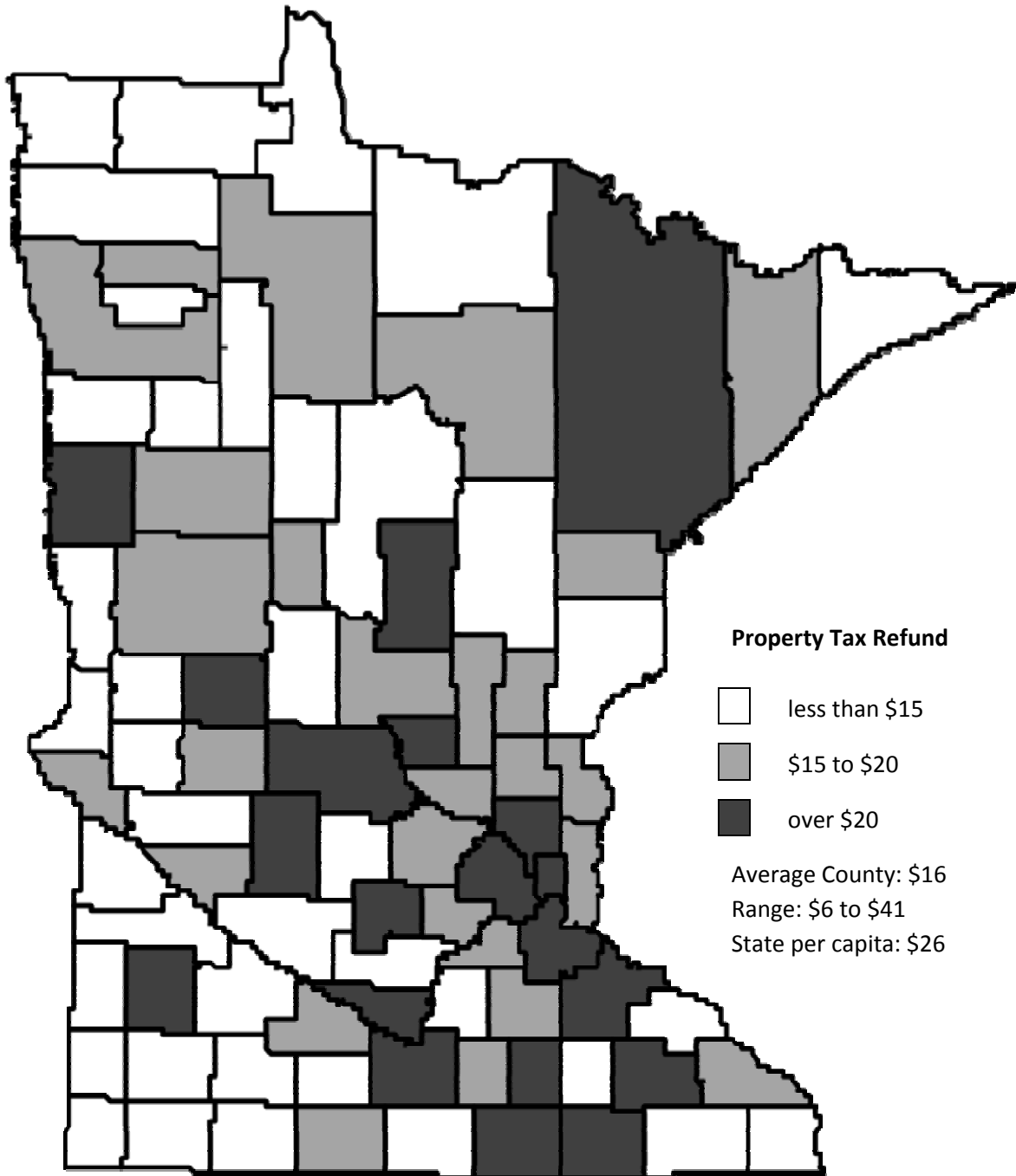
The 2010 Legislature reduced the percent of rent considered to represent property taxes from 19 percent to 15 percent, for refunds based on rent paid in 2009 only. This put into law the change made in Governor Pawlenty’s 2009 unallotment, which reduced the percentage from 19 to 15 for refunds based on rent paid in 2009. A 2010 decision of the Minnesota Supreme Court invalidated other portions of the unallotment and suggested that the entire unallotment was likely invalid.

The 2011 Legislature reduced the percentage of rent considered property taxes from 19 percent to 17 percent, effective beginning with refunds based on rent paid in 2011.

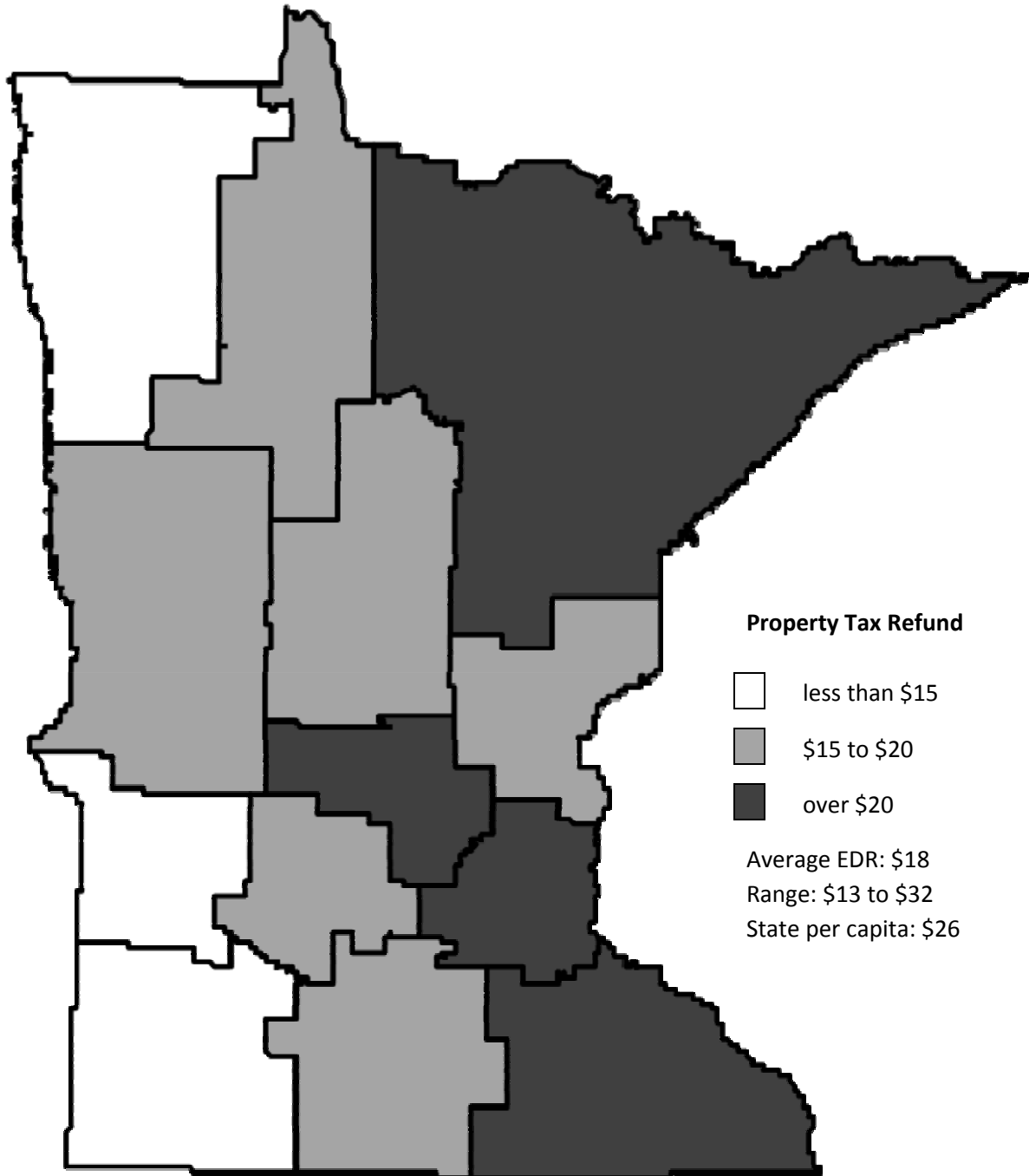
The 2013 Legislature expanded both the homeowner and renter property tax refunds. The legislature decreased the threshold percentages for renters to be no higher than those for homeowners and increased the maximum refund for renters to \$2,000.

Property tax refund data are from the Department of Revenue. The department is unable to identify the county from which a claim is filed for about 1 percent of 2009 claims. This report apportions these claims to counties based on each county’s share of total claims.

Property Tax Refund for Renters per capita, 2009 (filed 2010) by County



Property Tax Refund for Renters per capita, 2009 (filed 2010) by Economic Development Region



The Past Five Years of Property Tax Refund for Renters

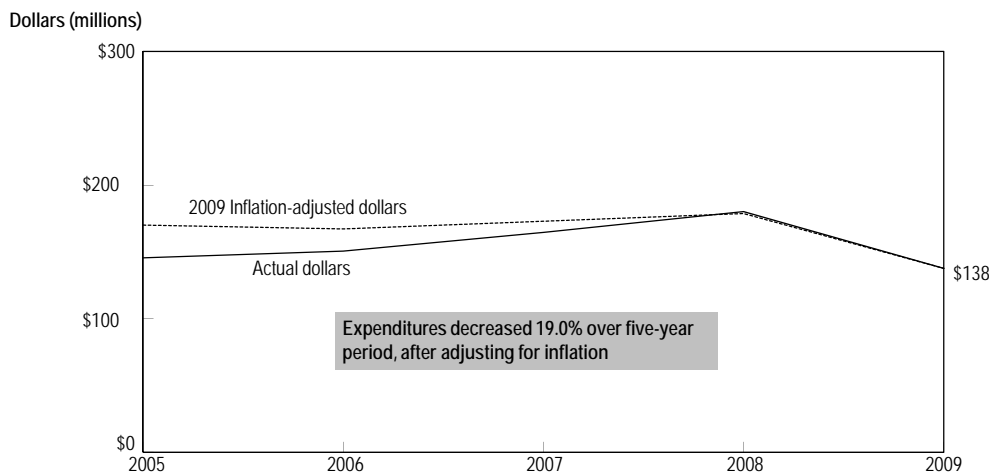
The table below shows the distribution of the property tax refund for renters in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the property tax refund for renters for that same time period in current (actual) and constant (inflation-adjusted) dollars. The property tax refund for renters historical data on this page excludes any targeting data.

Property Tax Refund for Renters: 2005 (filed 2006) to 2009 (filed 2010)

Current dollars, in thousands

	2005	2006	2007	2008	2009	5-Yr. Chg. Aid
State	\$145,510	\$150,603	\$164,482	\$180,047	\$137,551	-5%
Northern Regions						
Northwest (1)	1,220	1,251	1,394	1,472	1,100	-10
Headwaters (2)	1,307	1,360	1,518	1,653	1,257	-4
Arrowhead (3)	7,713	7,959	8,706	9,401	7,011	-9
West Central (4)	4,204	4,345	4,851	5,235	3,939	-6
Five (5)	2,888	3,028	3,341	3,709	2,866	-1
East Central (7E)	2,657	2,834	3,181	3,573	2,706	2
Southern Regions						
Six East (6E)	2,450	2,596	2,808	3,027	2,288	-7
Upper MN Valley (6W)	737	725	770	817	578	-22
Central MN (7W)	8,326	8,861	9,774	10,875	8,161	-2
Southwest (8)	1,912	1,899	2,040	2,264	1,668	-13
Nine (9)	4,879	4,973	5,470	5,834	4,244	-13
Southeastern MN (10)	10,618	10,993	11,830	12,897	9,931	-6
Total Nonmetro	\$48,911	\$50,823	\$55,682	\$60,757	\$45,749	-6%
Metro Region						
Hennepin County	47,231	48,340	52,621	57,241	44,111	-7
Ramsey County	22,887	23,475	25,264	27,562	21,095	-8
Remaining Metro	26,481	27,965	30,915	34,486	26,596	0
Total Metro	\$96,599	\$99,780	\$108,799	\$119,289	\$91,802	-5%

Statewide Property Tax Refund for Renters



Additional Property Tax Refund (Targeting)

Program Description

“Targeting” is an additional property tax refund. The refund targets property tax relief to those homeowners whose property tax increase over the previous year exceeds a threshold percentage set by the legislature. The property tax refund return (M1PR) contains a separate schedule for the targeting refund. The taxpayer files for this refund at the same time and in the same manner as for the regular property tax refund. However, unlike the regular property tax refund, all homeowners qualify for targeting regardless of their household income if the tax increase exceeds the specified percentage.

Aid Amount and Reporting

2010 Targeting Refunds: \$2.3 million

For returns filed in 2010 (for property taxes payable in 2010), the state paid 60 percent of the property tax increase over 12 percent (i.e., the taxpayer had to pay the first 12 percent increase over the previous year before qualifying for a refund), provided that the increase was greater than \$100. There were 15,092 returns filed in 2010 for a total amount of \$2,333,980. The average refund per return was \$155. (The maximum refund is \$1,000.) The amount of the targeting refund is listed separately on all of the tables in this report, directly after the regular property tax refund amounts.

Targeting refund amounts can change greatly from one year to the next in any given county. Factors resulting in large fluctuations in refunds in recent years include net tax changes due to volatility in the housing market and the phaseout of limited market value.

Thirteen counties reported fewer than four claims for targeted refunds filed in 2010 by senior/disabled claimants and by nonsenior/nondisabled claimants (Clearwater, Cottonwood, Kittson, Lac qui Parle, Lincoln, Mahnomon, Marshall, Norman, Red Lake, Rock, Stevens, Swift, and Traverse). To protect taxpayer confidentiality, the Department of Revenue is unable to provide detailed counts for these counties. These refunds were included in the totals for “county undesignated.”

The total for which the county is undesignated represents less than 1 percent of all claims. This report apportions these claims to the 87 counties based on each county’s share of refunds.

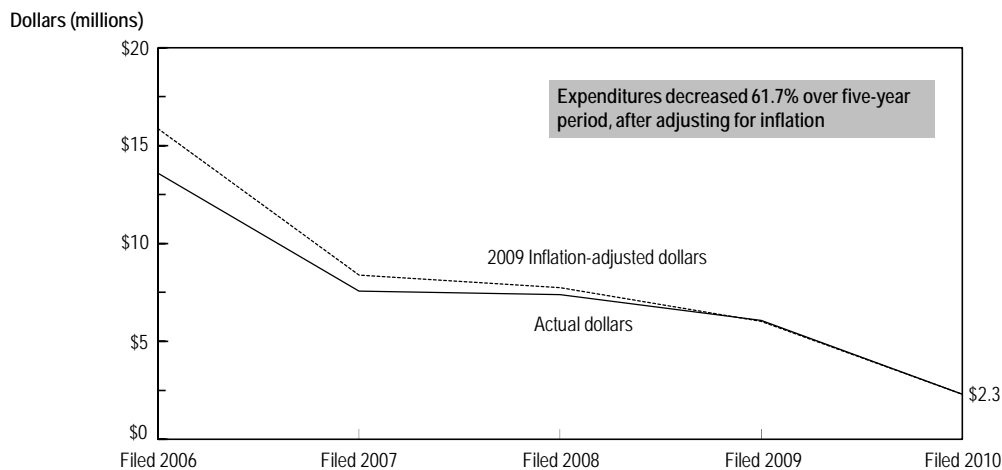
The Past Five Years of Targeting Refunds

The table below shows the distribution of targeting refunds in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of targeting refund for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Targeting: Filed 2006 through Filed 2010 Current dollars, in thousands

	Filed 2006	Filed 2007	Filed 2008	Filed 2009	Filed 2010
State	\$13,592	\$7,560	\$7,376	\$6,088	\$2,334
Northern Regions					
Northwest (1)	59	31	58	37	10
Headwaters (2)	53	80	30	36	24
Arrowhead (3)	220	363	275	286	398
West Central (4)	273	132	332	205	82
Five (5)	284	181	123	122	86
East Central (7E)	232	186	251	170	86
Southern Regions					
Six East (6E)	138	135	95	189	79
Upper MN Valley (6W)	21	26	19	20	8
Central MN (7W)	659	536	629	533	205
Southwest (8)	70	93	236	77	18
Nine (9)	511	255	229	148	72
Southeastern MN (10)	818	592	759	468	234
Total Nonmetro	\$3,338	\$2,610	\$3,035	\$2,289	\$1,302
Metro Region					
Hennepin County	2,085	1,113	1,245	2,267	482
Ramsey County	2,445	2,537	1,351	802	196
Remaining Metro	5,723	1,300	1,745	729	354
Total Metro	\$10,254	\$4,950	\$4,341	\$3,798	\$1,032

Targeting Refunds



Property Tax Data

Market Value Agricultural Credit

Program Description

The 2001 Legislature created a new market value agricultural credit for all agricultural homestead property. The credit took effect for taxes payable in 2002 and was enhanced by the 2002 Legislature for taxes payable in 2003 and thereafter.

For agricultural homestead property with a taxable market value of \$115,000 or less, the credit is equal to 0.3 percent of the taxable market value of the property. For agricultural homestead property with a value between \$115,000 and \$345,000, the credit is equal to \$345 minus 0.05 percent of the value over \$115,000. For property with a value over \$345,000, the credit is equal to \$230. This credit does not apply to the value of the house, garage, and one acre of agricultural homestead property.

Payable 2010 Aid Amount and Reporting: \$23.6 million

In payable 2010, the amount of the credit appearing on property tax statements was \$23.9 million. Legislative action reduced the amount actually paid to local governments to \$23.6 million.

For taxes payable in 2003 to 2006 and 2008 to 2010, the state did not fully compensate local governments for the credit computed on each taxpayer's tax statement due to state budget shortfalls. The taxpayers still received the credit. Throughout this report, the credit amounts shown are after the reductions in compensation resulting from state budget shortfalls. This is a change from previous years' reports, which showed the full amount before reductions.

Market Value Agricultural Credit: Payable 2010

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	\$1,557	6.6%
	Headwaters (2)	866	3.7
	Arrowhead (3)	935	4.0
	West Central (4)	2,554	10.8
	Five (5)	2,114	9.0
	East Central (7E)	1,969	8.4
	Southern Regions	Six East (6E)	1,338
Upper MN Valley (6W)		949	4.0
Central MN (7W)		2,113	9.0
Southwest (8)		2,055	8.7
Nine (9)		2,320	9.8
Southeastern MN (10)		3,711	15.8
Total Nonmetro		\$22,480	95.4
Metro Region	Hennepin County	114	0.5
	Ramsey County	0	0.0
	Remaining Metro	964	4.1
Total Metro		\$1,078	4.6
State Total		\$23,558	100.0

Market Value Homestead Credit

Program Description

As part of property tax reform measures, the 2001 Legislature enacted the market value homestead credit effective for taxes payable in 2002 and thereafter.

The credit applies to each homestead property and appears on the tax statement as a subtraction from gross tax. For a homestead with a taxable market value of \$76,000 or less, the credit is 0.4 percent of the taxable market value. For a homestead with a taxable market value over \$76,000, the credit is \$304 minus 0.09 percent of the value over \$76,000. Under this formula, homesteads valued over \$414,000 receive no market value homestead credit. For taxes payable in 2003 to 2006, and 2008 to 2010, the state did not fully compensate local governments for the credit computed on each taxpayer's tax statement due to state budget shortfalls. The taxpayers still received the credit. Throughout this report, the credit amounts shown are the amounts paid by the state to local governments after any reductions due to state budget shortfalls or unallotments. This is a change from previous years' reports, which showed the full amount before reductions.

For agricultural homesteads, this credit applies only to the value of the house, garage, and one acre of land.

The market value homestead credits discussed in this section are listed on the property tax statement. The property's tax minus any applicable property tax credits equals the net tax that the taxpayer must pay to the county for distribution to local governmental units.

Credit Amount and Reporting

Payable 2010 Aid Market Value Homestead Credit: \$152.2 million

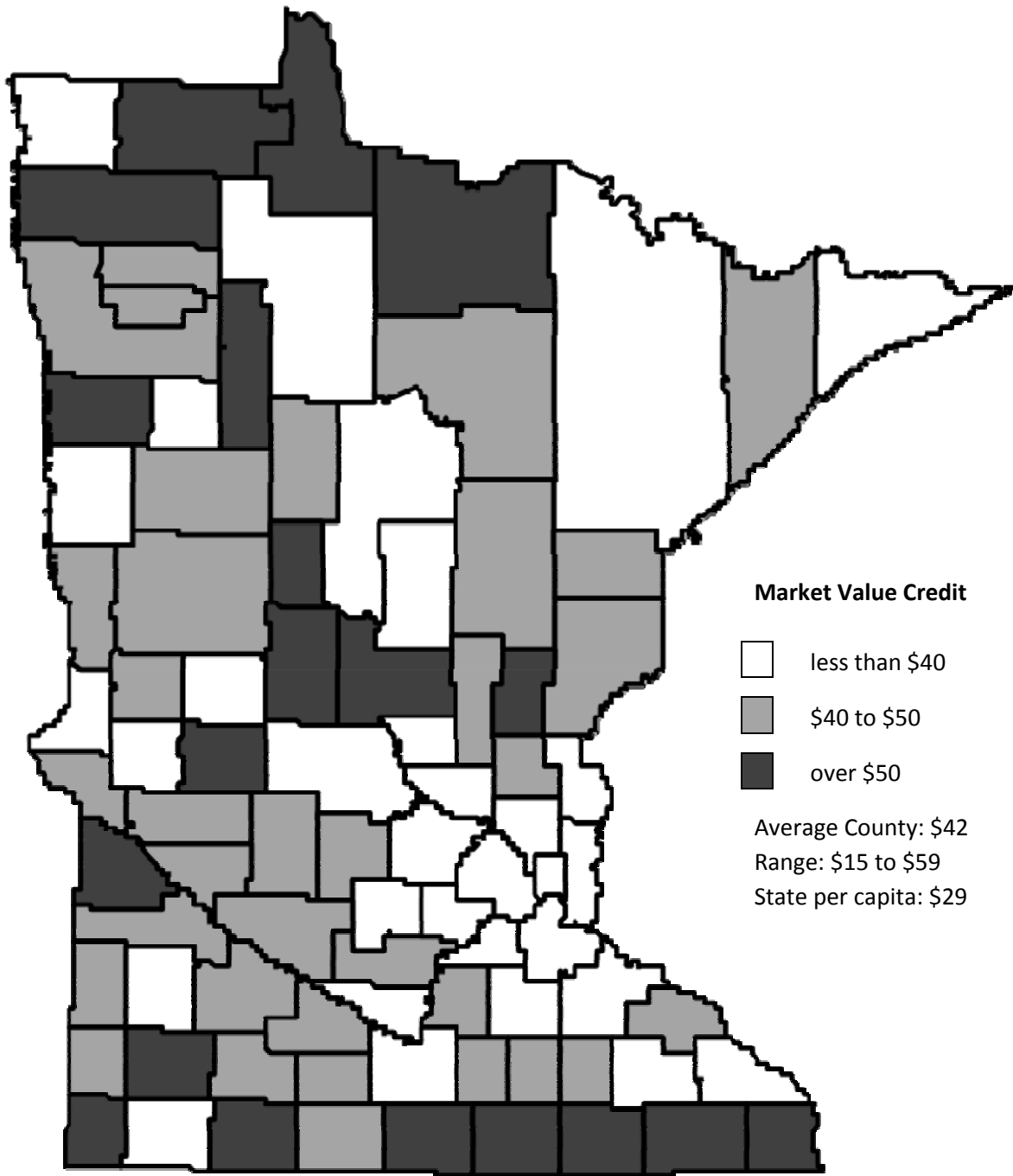
In payable 2010, the amount of the credit appearing on property tax statements was \$278.6 million. Legislative action reduced the amount actually paid to local governments to \$152.2 million.

Recent Law Changes

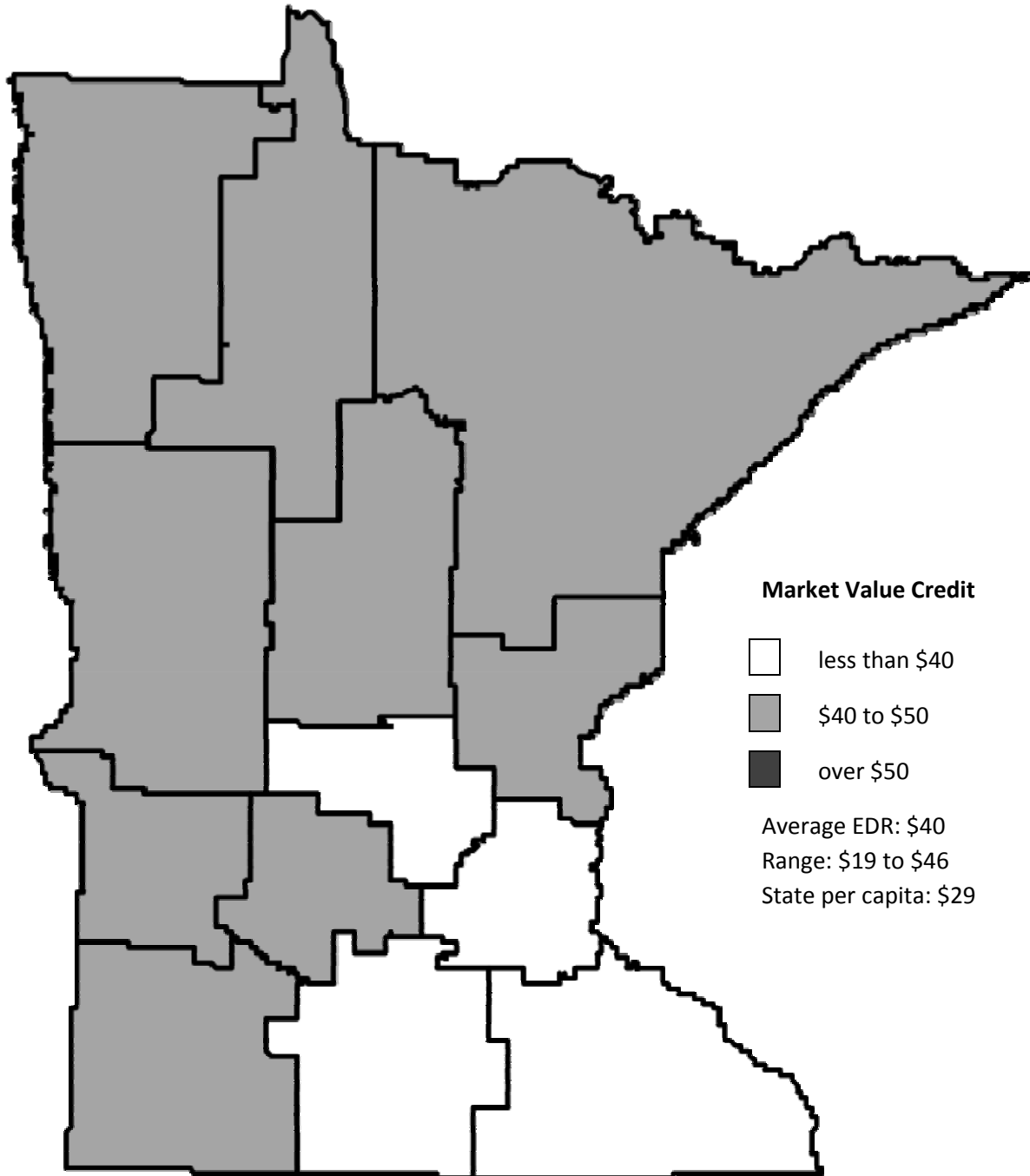
In 2011 the homestead market value credit was repealed and replaced with a valuation exclusion. The last year the credit was in effect was for taxes payable in 2011.

For comparability across years, the historical data on page 62 for 2006, 2008, and 2009 have been adjusted to show amounts actually paid.

Market Value Homestead Credit per capita, 2010 by County



Market Value Homestead Credit per capita, 2010 by Economic Development Region



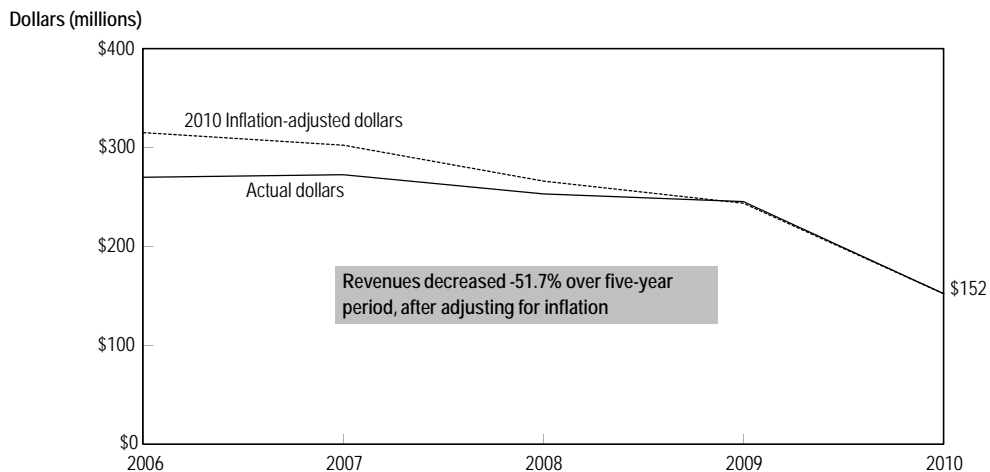
The Past Five Years of the Market Value Homestead Credit

The table below shows the distribution of market value homestead credit in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of market value homestead credit tax for that same period in current (actual) and constant (inflation-adjusted) dollars.

Market Value Homestead Credit: Tax Years 2006 to 2010
Current dollars, in thousands

	2006	2007	2008	2009	2010	5-Yr. Chg. Tax
State	\$269,941	\$272,673	\$253,205	\$245,395	\$152,150	-44%
Northern Regions						
Northwest (1)	5,499	5,720	5,838	5,889	3,960	-28
Headwaters (2)	4,855	4,845	4,814	4,660	3,343	-31
Arrowhead (3)	23,056	22,725	22,268	21,456	13,543	-41
West Central (4)	15,080	14,958	14,755	14,239	9,409	-38
Five (5)	11,100	11,215	10,738	10,167	7,098	-36
East Central (7E)	10,330	9,993	9,655	9,437	6,813	-34
Southern Regions						
Six East (6E)	8,542	8,420	8,237	7,980	5,010	-41
Upper MN Valley (6W)	3,201	3,307	3,398	3,364	2,035	-36
Central MN (7W)	21,311	21,230	20,081	19,670	13,101	-39
Southwest (8)	8,041	8,191	8,342	8,267	5,171	-36
Nine (9)	15,647	15,513	15,308	14,893	9,072	-42
Southeastern MN (10)	32,454	32,242	31,462	30,918	19,070	-41
Total Nonmetro	\$159,118	\$158,359	\$154,897	\$150,939	\$97,625	-39%
Metro Region						
Hennepin County	44,184	44,497	38,617	37,516	16,902	-62
Ramsey County	21,837	20,792	18,874	19,031	10,915	-50
Remaining Metro	44,802	49,025	40,818	37,909	26,708	-40
Total Metro	\$110,823	\$114,315	\$98,308	\$94,457	\$54,526	-51%

Market Value Homestead Credit



Miscellaneous Property Tax Credits

Payable 2010 Miscellaneous Credits: \$22.6 million

The total of the miscellaneous property tax credits for 2010 is \$22.6 million. This includes the taconite homestead credit, disparity reduction credit, power line credit, agricultural preserves credit, county conservation credit, disaster credits, and the bovine tuberculosis credit. A statewide breakdown of these miscellaneous credits is shown below.

Type of Credit	Amount
Taconite Homestead Credit	\$16,545,620
Disparity Reduction Credit ⁶	5,133,919
Power Line Credit	80,088
Agricultural Preserves Credit	439,290
County Conservation Credit	198,675
Disaster Credit	86,310
Local Option Disaster Credit	2,222
Bovine TB Credit	105,163
Total	\$22,591,287

The taconite homestead credit is the largest of the miscellaneous credits. Homeowners in the taconite tax relief areas, located in northern Minnesota on the Iron Range, receive a credit of either 57 percent, capped at \$289.80 per homestead, or 66 percent, capped at \$315.10 per household. The percentage of relief depends upon certain characteristics of the local jurisdiction, such as the value of the iron ore in the district, proximity to mines, etc. About two-thirds of the credit, \$11.3 million, is paid from proceeds of the taconite production tax, while \$5.2 million is paid from the state general fund. The portion paid from the general fund is referred to as the supplemental homestead credit. The mobile home taconite homestead credit and any adjustment amounts for prior years are not included in the amounts shown.

⁶ A disparity reduction credit was established by the 1988 Legislature to provide additional property tax relief in the border cities of Breckenridge, Dilworth, East Grand Forks, and Moorhead. The credit applies to class 4a apartments with four or more units, and commercial, industrial, and public utility land and buildings. The credit is the amount by which the net tax exceeds a 2.3 percent effective tax rate for apartments, commercial, industrial, and public utility land and buildings.

Miscellaneous Property Tax Credits: Payable 2010

		Amount (thousands)	Percent of Total
Northern Regions	Northwest (1)	\$1,094	4.8%
	Headwaters (2)	36	0.2
	Arrowhead (3)	15,385	68.1
	West Central (4)	4,199	18.6
	Five (5)	1,172	5.2
	East Central (7E)	15	0.1
Southern Regions	Six East (6E)	6	0.0
	Upper MN Valley (6W)	0	0.0
	Central MN (7W)	34	0.2
	Southwest (8)	0	0.0
	Nine (9)	123	0.5
	Southeastern MN (10)	62	0.3
Total Nonmetro		\$22,126	97.9%
Metro Region	Hennepin County	85	0.4
	Ramsey County	0	0.0
	Remaining Metro	380	1.7
Total Metro		\$465	2.1%
State Total		\$22,591	100.0%

A county breakdown of the taconite homestead credit is shown below.

County	Taconite Credit
Aitkin	\$880,698
Cook	490,878
Crow Wing	1,172,292
Itasca	4,206,440
Koochiching	3,199
Lake	1,145,656
St. Louis	8,646,457
Total	\$16,545,620

Property Values, Levies, and Tax Rates

Statewide Property Value: Assessment Year 2009, Taxes Payable in 2010

Market Value: \$583 billion
Net Tax Capacity: \$6.54 billion

The total market value for taxes payable in 2010 is \$583 billion, and the total net tax capacity is \$6.54 billion.⁷ Net tax capacity is the tax base that results after class rates have been applied to market values. The total referendum market value for the state is \$472 billion. Referendum market value is the total market value excluding the value of agricultural and seasonal-recreational property, and is the base used for most referendum levies.

Payable 2010 Net Property Tax Levy Before Credits: \$8.20 billion

The payable 2010 net property tax levy made by each type of taxing district is shown in the following table (excluding special assessments). The table includes \$6,631 million of local net tax capacity levy, \$794 million of market value levy, and \$777 million of state general levy. The statewide, region, and county tables show the net tax capacity levy and the market value levy combined by jurisdiction type, except they show the school district net tax capacity and referendum market value levies separately. The school district referendum market value levy is \$758 million, nearly all of the \$794 million in total statewide market value levy. “Special taxing districts” include the Metropolitan Council, regional transit authorities, hospital districts, port authorities, watershed districts, etc.

Type of Taxing District	Payable 2010 Net Property Tax Levy* (dollars in millions)	Percent
County	\$2,618	31.9%
City/Town:	2,039	24.9
City	1,829	
Town	210	
School District	2,188	26.7
Miscellaneous Districts:	580	7.0
Special Taxing Districts	306.5	
Tax Increment Financing	273	
State	777	9.5
Total, all districts	\$8,202	100.0%

Note that in the statewide, region, and county tables (sections 2 to 4 of the report), the fiscal disparities levy is included in the “Miscellaneous District Levy,” since that is how it is reported to the Department of Revenue and a detailed breakdown of that levy by type of taxing jurisdiction is not available.

⁷ The state totals exclude \$507 million of market value and \$10 million of net tax capacity that is located in JOBZ zones and exempt from most property taxes.

Payable 2010 Net Property Taxes Payable: \$8.00 billion

“Net property tax levy” is the amount levied before reductions for state-paid property tax credits. The net property tax payable, which is the amount that appears on property tax statements, is \$8,004 million, which is the total levy of \$8,202 million minus property tax credits of \$198 million.

Payable 2010 Average Tax Rate Calculations

The average net tax capacity rate is computed by dividing the total net tax capacity levy excluding special assessments by the total net tax capacity, then multiplying by 100.

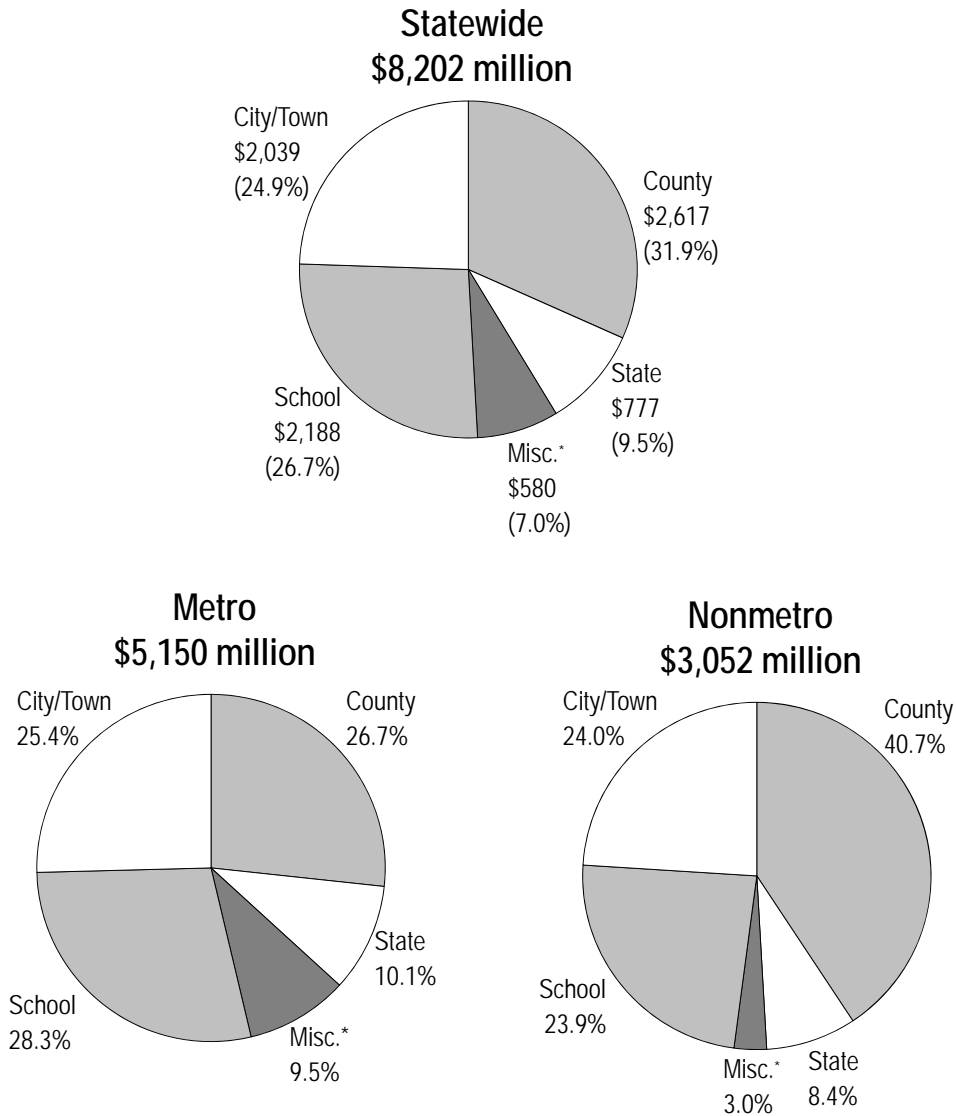
The tables show separate average tax rates for the net tax capacity levy and the referendum market value levy.

For purposes of the net tax capacity tax rate calculation:

- “levy” includes the tax increment financing levy and the fiscal disparities contribution levy; and
- “tax capacity” includes the total net tax capacity before the subtraction of the tax increment financing captured net tax capacity and before any fiscal disparities adjustments.

This rate represents the average local net tax capacity rate of taxation on all property.

Payable 2010 Property Tax Levies by Type of Taxing District



House Research Graphics

* Miscellaneous includes special taxing districts, tax increment financing, and power line levies, but excludes the fiscal disparities distribution levy, which has been allocated to counties, cities/towns, school districts, and special districts. (The tables later in the report show the fiscal disparities levy as part of “Miscellaneous District Levy.”)

Major State Taxes

Individual Income Tax

Program Description

Individual income tax is a tax imposed by the state upon (1) the income of Minnesota residents and (2) the income, derived from Minnesota sources, of nonresident individuals. The 2009 tax base (filed in 2010) is federal taxable income with minor modifications, including the addition of interest earned on bonds issued by other states, an income exclusion for elderly filers, and a subtraction for certain dependent education expenses. Rates applied in 2009 ranged from 5.35 percent to 7.85 percent. In 2009, Minnesota allowed a refundable dependent care credit of up to \$720 for one child and \$1,440 for two or more children, a refundable credit of up to \$1,000 per child for K-12 education expenses, and a working family credit tied to the federal earned income credit. The maximum working family credit was \$1,762.

Tax Amount and Reporting

2009 Filed 2010 Individual Income Tax: \$6.2 billion
\$5.9 billion from residents

The total amount of the 2009 individual income tax returns filed in 2010 is \$6,167.4 million. The tax shown is net tax (after refunds) reported on the basis of the filer's county of residence. The state total includes \$234.1 million of individual income taxes collected from returns filed by nonresident taxpayers, which was not allocated to the counties in this report, resulting in a net amount of \$5,933.3 million collected from Minnesota residents.

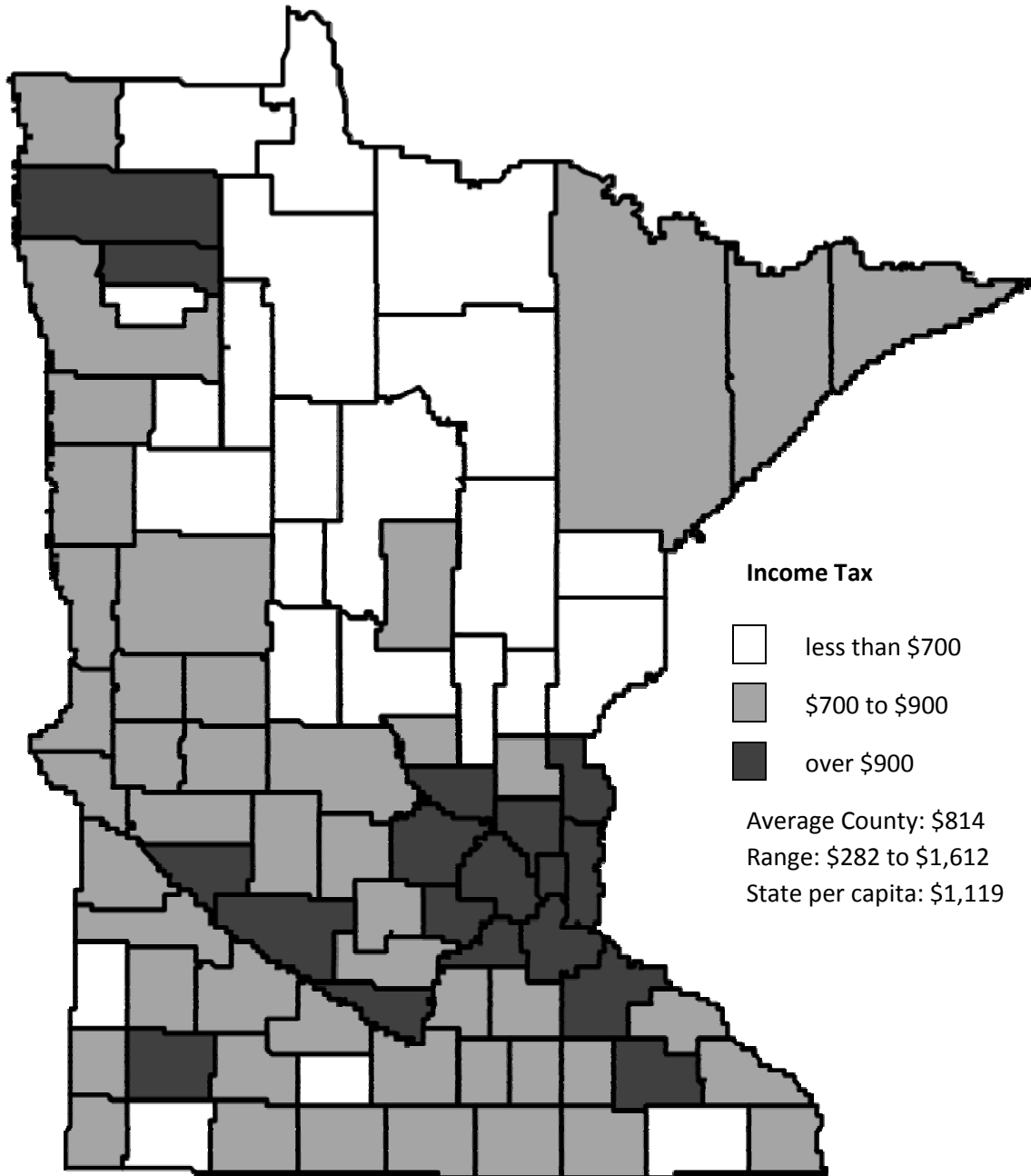
Individual income tax data was obtained from the Department of Revenue.

Recent Law Changes

Minnesota has conformed with all major changes made in the federal tax code through tax year 2012, except that Minnesota does not allow the additional standard deduction amount for married filers for tax years 2011 and following. Instead, Minnesota taxpayers must add the additional deduction amount to state taxable income.

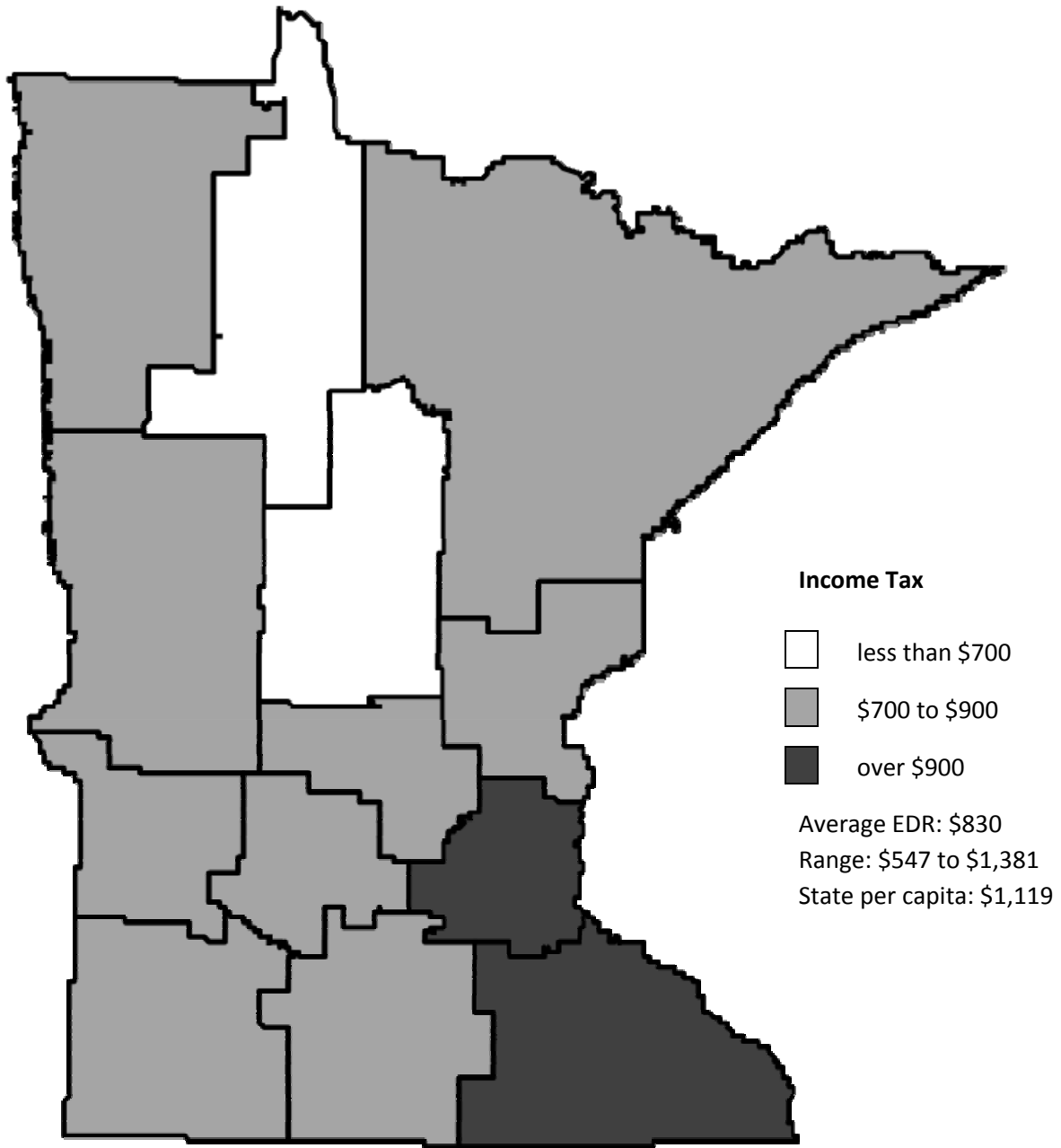
Effective in tax year 2013, Minnesota added a fourth rate of 9.85 percent. The new rate applies to taxable income in excess of \$250,000 for married joint filers, \$150,000 for single filers, and \$200,000 for head of household filers.

Individual Income Tax per capita, 2009 by County*



*Minnesota residents only.

Individual Income Tax per capita, 2009 by Economic Development Region*



*Minnesota residents only.

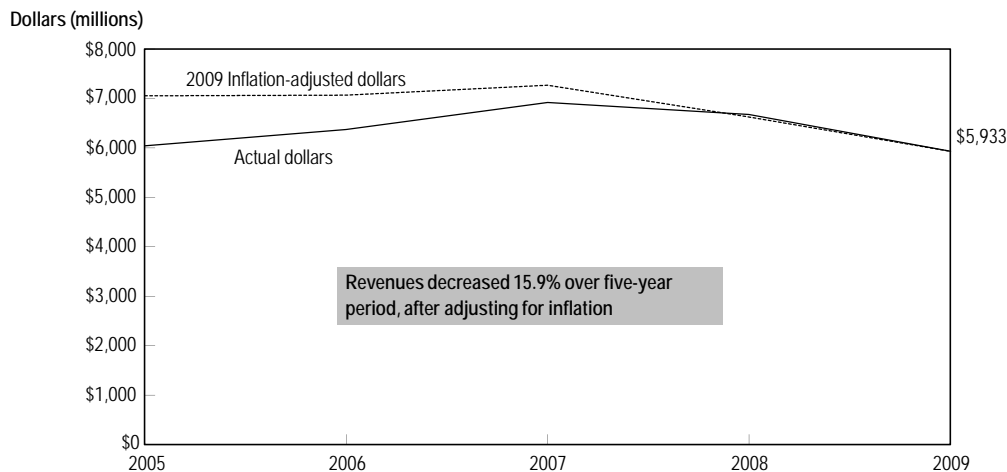
The Past Five Years of Individual Income Tax

The table below shows the distribution of individual income tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of individual income tax for that same period in current (actual) and constant (inflation-adjusted) dollars.

Individual Income Tax, Residents Only: Tax Years 2005 to 2009 Current dollars, in thousands

	2005	2006	2007	2008	2009	5-Yr. Chg. Tax
State	\$6,042,335	\$6,372,357	\$6,918,636	\$6,674,140	\$5,933,287	-2%
Northern Regions						
Northwest (1)	74,307	78,529	83,106	88,706	76,817	3
Headwaters (2)	42,888	46,227	47,246	46,891	45,427	6
Arrowhead (3)	238,492	250,751	270,413	266,483	242,402	2
West Central (4)	155,803	169,223	186,828	193,569	169,687	9
Five (5)	107,117	112,999	119,626	109,363	98,586	-8
East Central (7E)	119,732	123,479	128,195	125,780	114,912	-4
Southern Regions						
Six East (6E)	96,106	103,681	109,559	110,838	98,582	3
Upper MN Valley (6W)	32,814	46,306	52,868	52,275	39,584	21
Central MN (7W)	359,479	382,680	411,391	395,073	361,913	1
Southwest (8)	77,248	86,626	93,822	101,779	92,919	20
Nine (9)	184,122	200,011	209,447	210,606	186,768	1
Southeastern MN (10)	435,674	475,143	511,395	506,687	470,640	8
Total Nonmetro	\$1,923,781	\$2,075,654	\$2,223,896	\$2,208,051	\$1,998,236	4%
Metro Region						
Hennepin County	1,999,756	2,071,810	2,289,970	2,180,059	1,842,641	-8
Ramsey County	553,639	587,561	633,128	589,838	530,568	-4
Remaining Metro	1,565,158	1,637,332	1,771,642	1,696,193	1,561,841	0
Total Metro	\$4,118,553	\$4,296,703	\$4,694,740	\$4,466,089	\$3,935,050	-4%

Statewide Income Tax, Residents Only



Sales/Use Tax

Program Description

Sales tax is imposed by the state on the gross receipts of all persons who sell, lease, or rent tangible personal property at retail or provide taxable services. The **use tax** complements the sales tax and is imposed at the same rate on the storage, use, or consumption in Minnesota of taxable, tangible personal property purchased from any retailer, unless the Minnesota sales tax was paid on the same property. Since July 1, 2009, the sales and use rate has been 6.875 percent.

Major exemptions include: food consumption off premises, clothing, prescribed and nonprescribed drugs and medications, gasoline and special fuels taxed under the motor fuels excise tax, publications issued at intervals of three months or less (except over-the-counter magazines), motor vehicle purchases subject to the 6.5 percent sales tax on motor vehicles, materials used or consumed in agricultural or industrial production, textbooks, residential heating fuels and water services, and industrial capital equipment.

Tax Amount and Reporting

Calendar Year 2010 Sales/Use Tax: \$4.7 billion (gross)
\$4.5 billion (net after refunds)
\$3.8 billion from residents and
in-state sellers

A total of \$4,672.7 million in state sales/use taxes was collected during calendar year 2010. The net amount of sales/use tax after the reduction of capital equipment refunds of \$160.8 million⁸ was \$4,511.9 million. Of the \$4.5 billion in net sales taxes, about \$719 million was collected from returns filed by out-of-state vendors, resulting in \$3.8 billion allocated to Minnesota.

The amounts shown in the statewide tables are net of the capital equipment refund; the amounts shown by geographic region in the maps are also net of the total remitted by out-of-state sellers.

The sales tax amounts contained in this report exclude any local sales taxes that cities impose. Local sales taxes are used primarily to support specific capital projects. As of December 2010, the cities of Albert Lea, Austin, Baxter, Bemidji, Brainerd, Clearwater, Hermantown, Mankato, Minneapolis, New Ulm, North Mankato, Proctor, Rochester, St. Paul, Two Harbors, Willmar, Worthington, and St. Cloud-area cities imposed a 0.5 percent general sales tax. The city of Duluth and Cook County imposed a 1 percent general sales tax; Hennepin County imposed a 0.15 percent general sales tax; and a Transit Improvement Area consisting of Anoka, Dakota, Hennepin, Ramsey, and Washington counties imposed a 0.25 percent general sales tax.

⁸ This includes a very small amount of refunds paid on other exempt purchases where the tax is paid at the time of purchase and then refunded, mainly for some specific capital projects.

Note: Sales tax is reported in the county where the seller is located, resulting in higher amounts in counties with a regional center (e.g., Twin Cities, Duluth, Rochester, etc.).

Sales/use tax data was obtained from the Department of Revenue.

Recent Law Changes

The tax rate was 3.0 percent in 1967 when the sales tax was enacted. In 1991, an “optional” local sales tax of 0.5 percent was enacted. This “optional” tax was officially rolled into the state tax rate in 1994.

The general rate increased on July 1, 2009, from 6.5 percent to 6.875 percent, following passage of a constitutional amendment at the November 2008 election. The amendment dedicated the 0.375 percentage point increase to outdoor heritage, clean water, parks and trails, and arts and cultural heritage.

Period	Rate
August 1, 1967 – October 31, 1971	3.0%
November 1, 1971 – June 30, 1981	4.0%
July 1, 1981 – December 31, 1982	5.0%
January 1, 1983 – June 30, 1991	6.0%
July 1, 1991 – June 30, 2009	6.5%
July 1, 2009 – present	6.875%

Capital Equipment Refunds

The amount of sales/use tax allocated to Minnesota is adjusted for capital equipment refunds made to taxpayers. The total amount of capital equipment refunds is allocated to counties based on the ratio of each county’s mining and manufacturing payroll to the total statewide mining and manufacturing payroll. For 2010, total capital equipment refunds are \$160.8 million. The data in the historical table and graph on page 72 have been adjusted to reflect refund claims.

Amounts Not Allocated to Minnesota

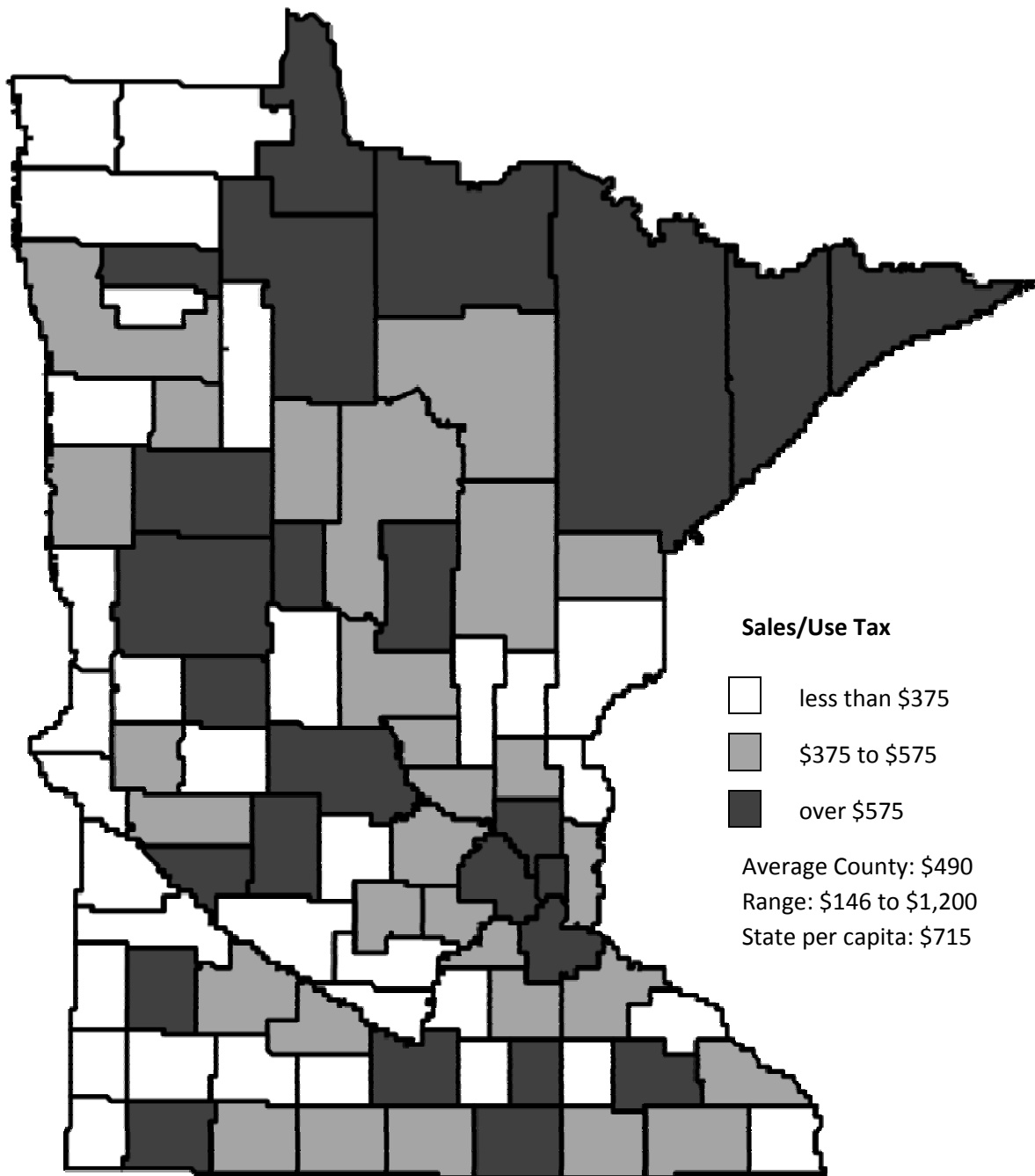
About \$719 million of sales/use taxes are collected from returns filed by out-of-state sellers. This amount was not allocated to Minnesota in this report since the taxpayer’s residence and/or place of business is unknown, nor is it included in the five-year historical table on page 72. The table on the following page lists the amounts and percentages since 2000.

Sales/Use Taxes (in thousands)
 (after capital equipment refund)

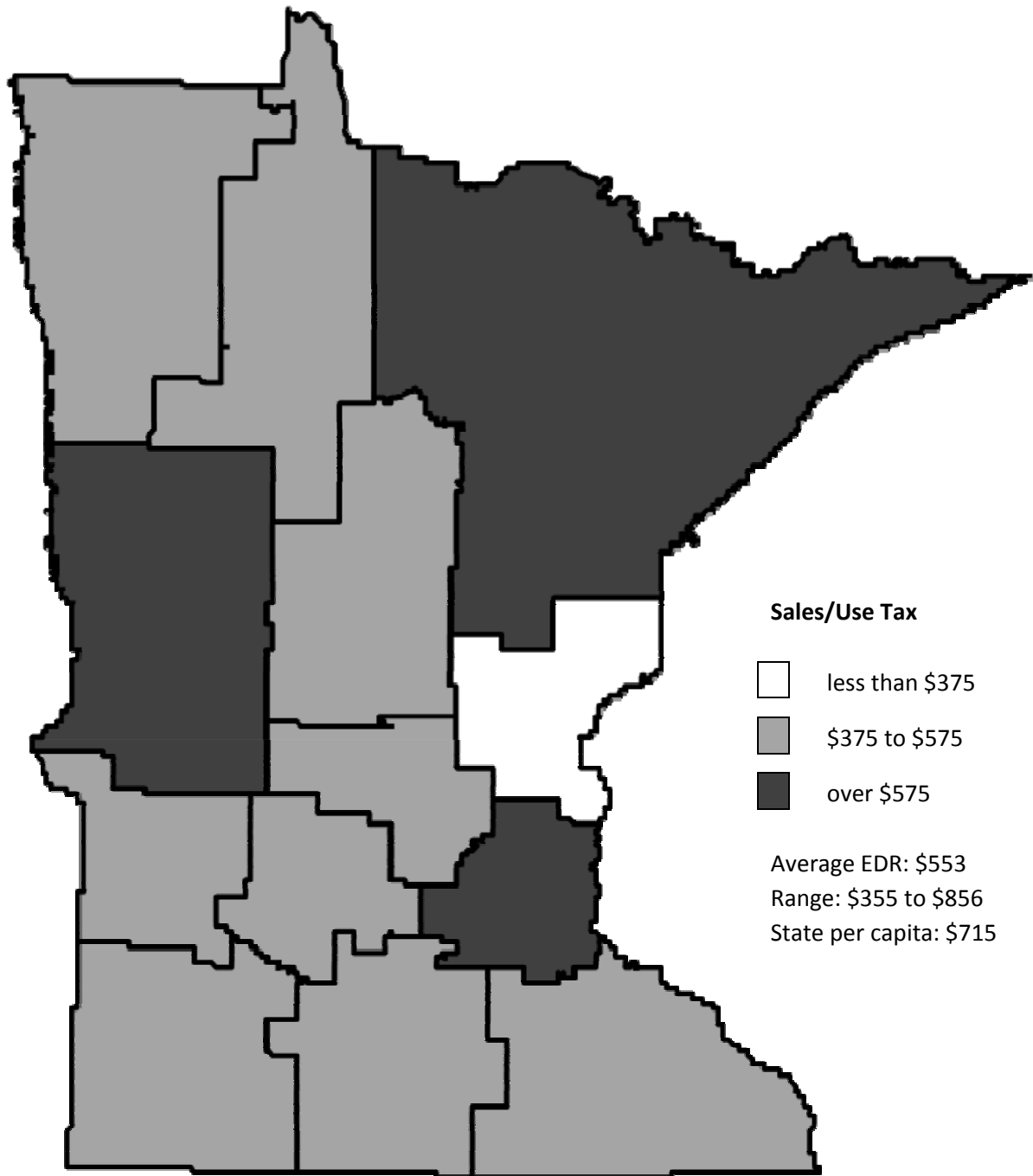
Year	Allocated to Minnesota		Not Allocated to Minnesota		Total
	Amount	Percent	Amount	Percent	
2000	\$3,023,456	83.0%	\$617,195	17.0%	\$3,640,651
2001 (est.)	3,049,109	82.2	661,987	17.8	3,711,096
2002 (est.)	3,281,839	85.7	547,051	14.3	3,828,890
2003	3,369,933	86.3	536,793	13.7	3,906,727
2004	3,542,797	85.9	579,820	14.1	4,122,617
2005	3,625,842	84.7	652,956	15.3	4,278,798
2006	3,729,834	84.2	701,410	15.8	4,431,245
2007	3,753,243	83.6	737,234	16.4	4,490,477
2008	3,704,922	83.6	725,751	16.4	4,430,673
2009	3,282,128	84.1	620,690	15.9	3,902,818
2010	3,792,834	84.1	719,073	15.9	4,511,908

Most of these dollars are sales made by out-of-state businesses to Minnesota residents, which are reported on a single non-Minnesota return. The amount not allocated to Minnesota has remained in the 14 percent to 18 percent range since 2000.

Sales/Use Tax per capita, 2010 by County



Sales/Use Tax per capita, 2010 by Economic Development Region



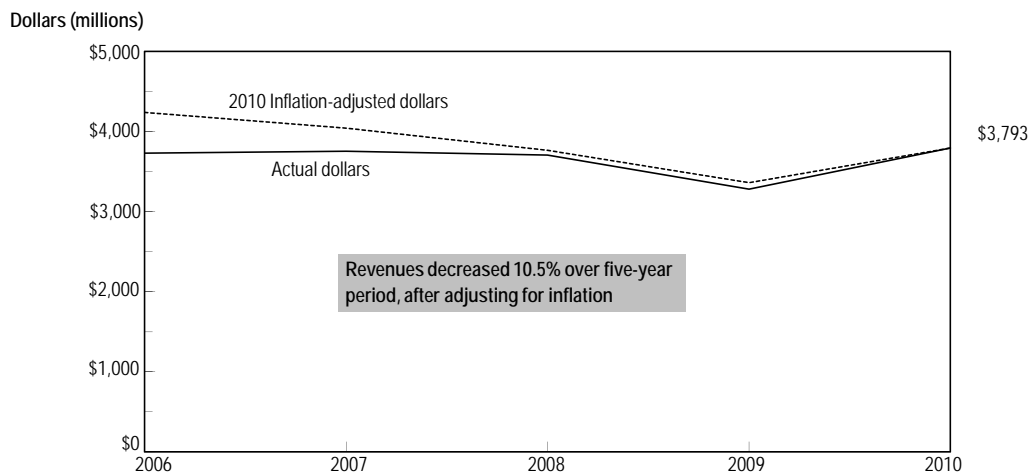
The Past Five Years of Sales/Use Tax

The table below shows the distribution of sales/use tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of sales/use tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Sales/Use Tax, Residents Only: Calendar Years 2006 to 2010 Current dollars, in thousands

	2006	2007	2008	2009	2010	5-Yr. Chg.
State	\$3,729,834	\$3,753,243	\$3,704,922	\$3,282,128	\$3,792,834	2%
Northern Regions						
Northwest (1)	28,772	33,610	32,590	31,723	36,342	26
Headwaters (2)	42,969	44,779	44,856	43,281	47,072	10
Arrowhead (3)	234,643	229,220	212,034	190,860	225,147	-4
West Central (4)	125,981	134,044	129,543	122,858	130,640	4
Five (5)	92,885	94,585	91,392	85,895	93,169	0
East Central (7E)	56,074	56,708	55,878	53,128	58,105	4
Southern Regions						
Six East (6E)	66,822	60,745	60,669	54,376	65,057	-3
Upper MN Valley (6W)	15,778	16,802	17,654	16,384	19,118	21
Central MN (7W)	227,772	223,554	211,573	194,241	222,919	-2
Southwest (8)	53,789	58,595	61,245	55,808	62,218	16
Nine (9)	119,451	122,698	122,273	114,736	127,896	7
Southeastern MN (10)	246,750	252,641	263,700	237,314	267,180	8
Total Nonmetro	\$1,311,687	\$1,327,982	\$1,303,408	\$1,200,604	\$1,354,862	3%
Metro Region						
Hennepin County	1,277,377	1,289,995	1,285,032	1,117,487	1,295,300	1
Ramsey County	420,235	416,132	419,500	355,761	429,869	2
Remaining Metro	720,536	719,134	696,982	608,277	712,803	-1
Total Metro	\$2,418,147	\$2,425,262	\$2,401,514	\$2,081,524	\$2,437,972	1%

Statewide Sales/Use Tax, Residents Only



Motor Vehicle Sales Tax

Program Description

The **motor vehicle sales tax** is imposed on new and used motor vehicles at the time of sale. It is in lieu of the general state sales tax and is imposed on the sale price of motor vehicles, minus any trade-in allowance. (A flat fee of \$10 is imposed upon most motor vehicles that are ten or more years old in lieu of the motor vehicle sales tax.) The rate is 6.5 percent, the rate of the general state sales tax prior to the 2008 passage of the constitutional amendment that increased the general sales tax rate to 6.875 percent, with the increase dedicated to outdoor heritage, clean water, parks and trails, and arts and cultural heritage. The increase did not apply to the motor vehicle sales tax.

The table below lists the allocation of the motor vehicle sales tax revenues from fiscal year 2004 through fiscal year 2012 and following years.

Allocation of Motor Vehicle Sales Tax Revenues

	FY 2004-2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012+
Highway user tax distribution fund	30.00%	38.25%	44.25%	47.50%	54.50%	60.00%
County state-aid highway fund	0.65					
Municipal state-aid highway fund	0.17					
Metropolitan transit	21.50	24.00	27.75	31.50	35.25	36.00
Greater Minnesota transit	1.43	1.50	1.75	4.75	4.00	4.00
General fund	46.25	36.25	26.25	16.25	6.25	0.00

Note: Allocations for transit in fiscal years 2010-11 are capped at fixed dollar amounts, with any excess under the percentage allocations going to the highway user tax distribution fund.

Tax Amount and Reporting

Calendar Year 2010 Motor Vehicle Sales Tax: \$468.5 million

The total 2010 motor vehicle sales tax is \$468.5 million. The Department of Public Safety collects the motor vehicle sales tax. Due to the method of collection, the amount of actual tax liability from each county is not available. However, since the motor vehicle sales tax is an important revenue source for the state, an estimate was made on how much the taxpayers in each county paid.

Two factors are used in determining an estimated tax amount for each county. First, the number of passenger vehicles and pickup trucks registered in each county in 2010 was obtained from the Department of Public Safety. Registrations within each county are a good indicator of where the owners of the vehicles live. No weighting was attempted based upon the differences in the market value of the vehicles among counties.

Second, the distribution of motor vehicle registration tax by county as provided by the

Department of Public Safety was used as a proxy for the value of vehicles purchased.

A percent distribution was made on each of the two factors (i.e., registrations and registration tax), comparing each county to the state. The results of each distribution were then weighted equally to allocate the \$468.5 million tax revenue to the 87 counties.

Motor vehicle sales tax data was obtained from the Department of Revenue.

Recent Law Changes

2005 Laws:

The 2005 omnibus transportation bill proposed a constitutional amendment providing for the phase-in of the full dedication of the motor vehicle sales tax to transportation purposes.⁹

At the 2006 general election, the voters approved the constitutional amendment dedicating all motor vehicle sales tax revenue to transportation purposes. The amendment specified that 63.75 percent must be dedicated to transportation purposes in fiscal year 2008, growing by 10 percentage points per year until it reaches 100 percent in fiscal year 2012.

The constitutional language also requires that “no more than 60 percent” of the revenue go to the Highway User Tax Distribution (HUTD) fund and “not less than 40 percent” go to public transit assistance (Minn. Const. art. XIV, sec. 13). These distribution limits, which establish a ceiling for allocation to highways and a floor for the allocation to transit, are referred to as the “60/40 split.” Within the distribution limits, the Constitution allows legislation to set the actual division between highways and transit.

2007 Laws:

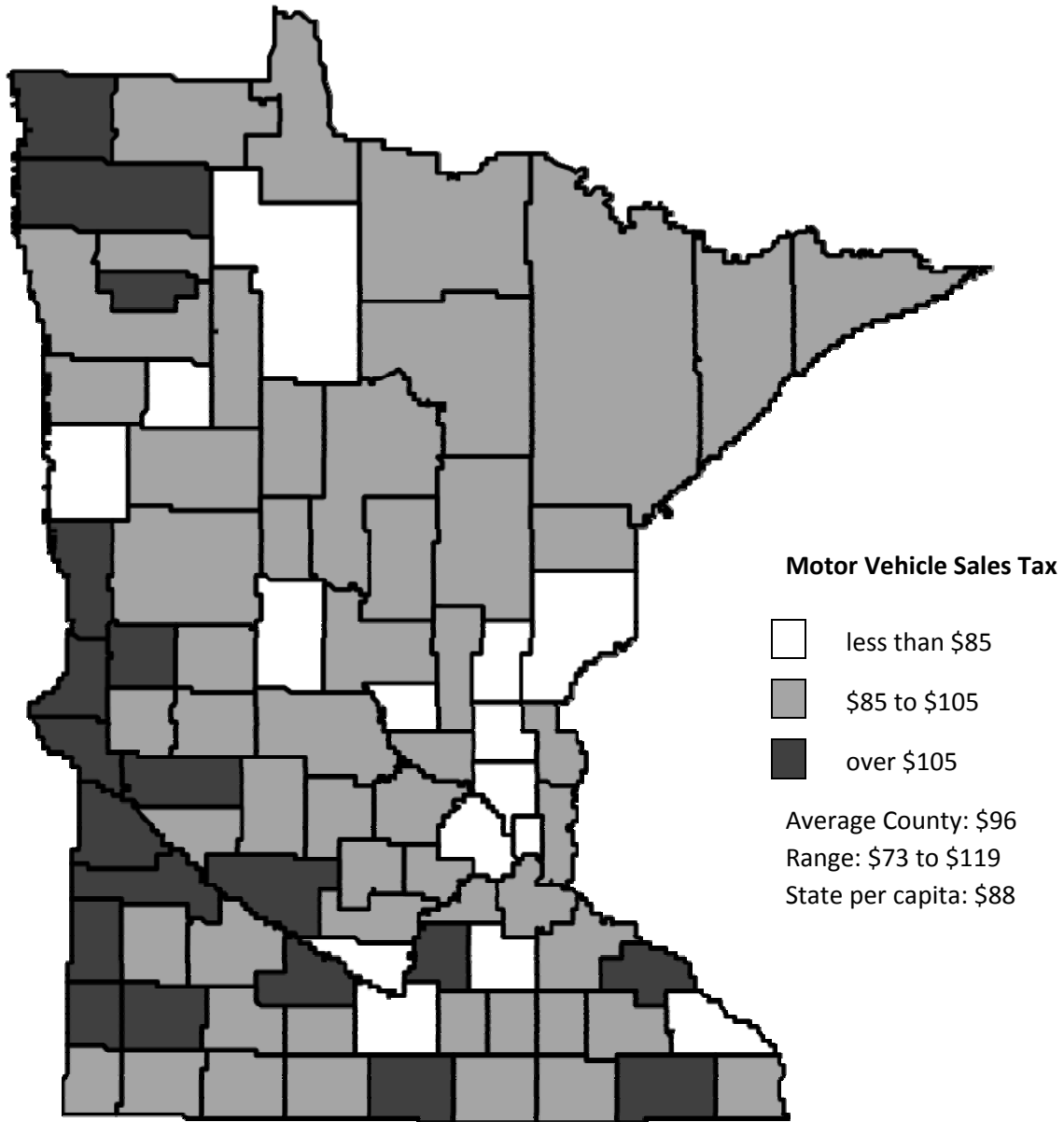
2007 legislation established a motor vehicle sales tax phase-in schedule, shown in the table on the preceding page. In fiscal year 2012, after the phase-in is fully completed, the revenues will be distributed 60 percent to highways and 40 percent to transit, with the transit portion divided 36 percent for the metropolitan area and 4 percent for greater Minnesota.

2009 Laws:

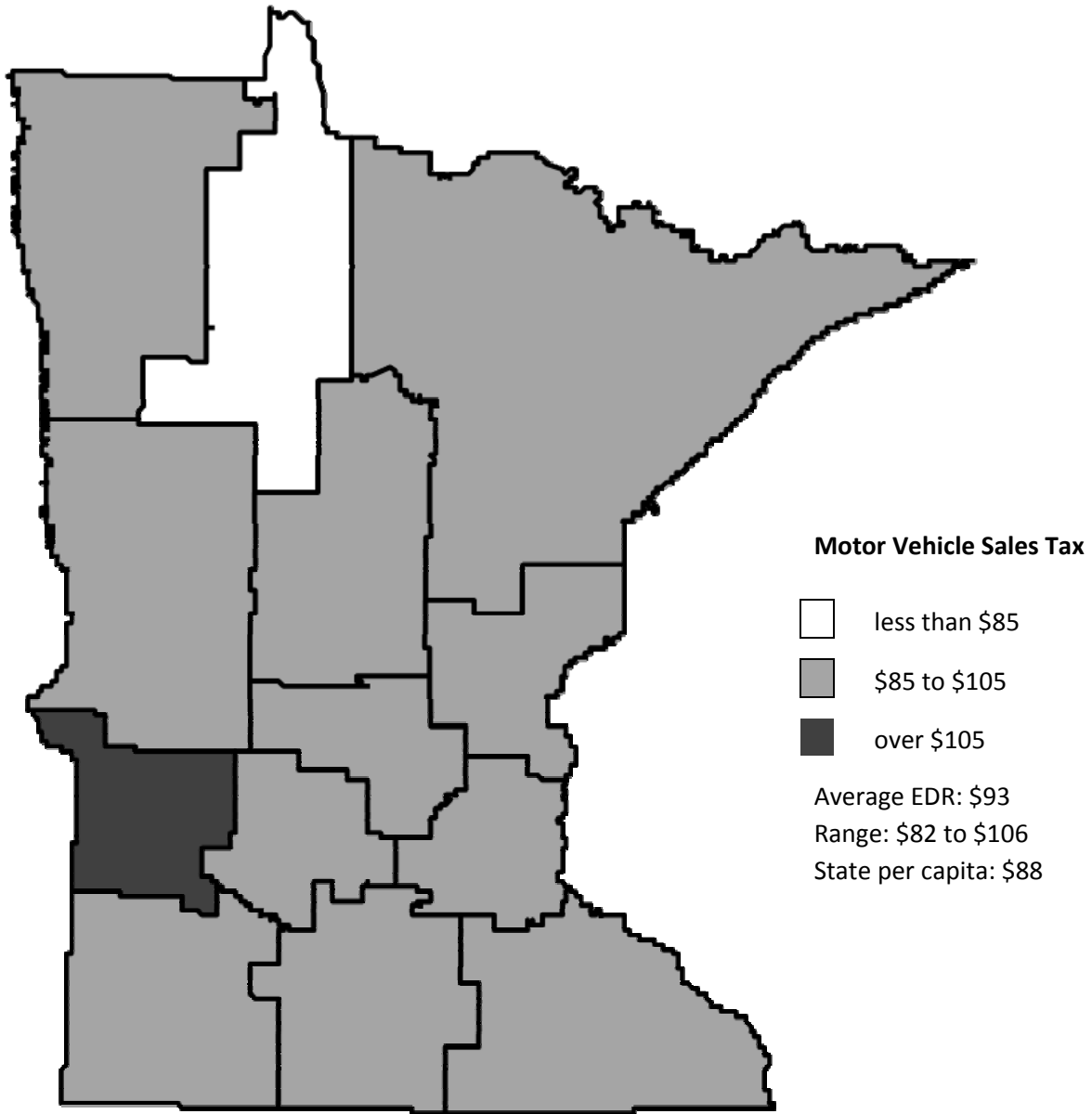
As part of the 2010-2011 budget, the motor vehicle sales tax phase-in schedule was adjusted to provide additional funds to both metropolitan and greater Minnesota transit.

⁹ The 2005 transportation bill (Laws 2005, ch. 88) was vetoed by Gov. Pawlenty, but since constitutional amendments are not subject to veto, the amendment was put before the voters in November 2006.

Motor Vehicle Sales Tax per capita, 2010 by County



Motor Vehicle Sales Tax per capita, 2010 by Economic Development Region



The Past Five Years of the Motor Vehicle Sales Tax

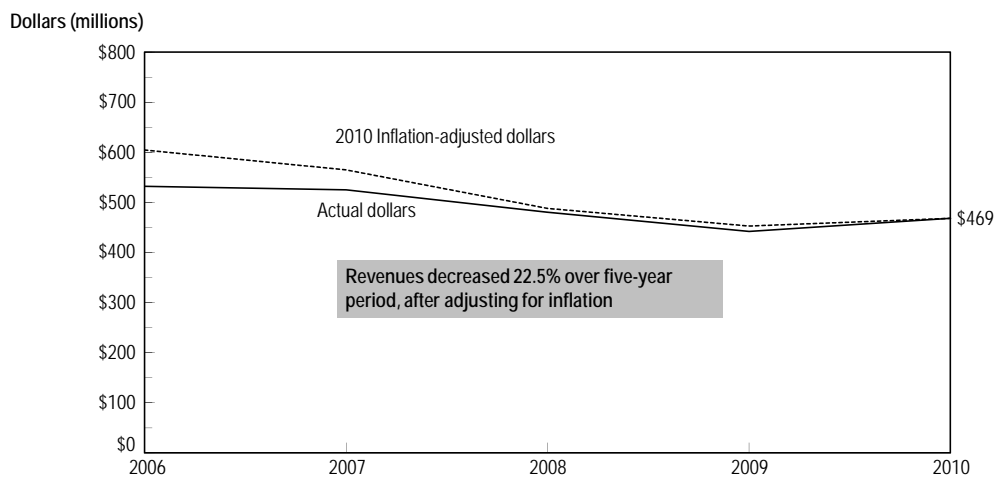
The table below shows the distribution of motor vehicle sales tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of motor vehicle sales tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Motor Vehicle Sales Tax: Calendar Years 2006 to 2010

Current dollars, in thousands

	2006	2007	2008	2009	2010	5-Yr. Chg. Tax
State	\$532,261	\$525,156	\$480,698	\$442,322	\$468,512	-12%
Northern Regions						
Northwest (1)	9,644	9,530	8,807	8,133	8,677	-10
Headwaters (2)	7,708	7,641	6,979	6,416	6,814	-12
Arrowhead (3)	33,916	33,323	30,215	27,698	29,198	-14
West Central (4)	22,967	22,678	20,845	19,274	20,559	-10
Five (5)	17,616	17,384	15,825	14,465	15,201	-14
East Central (7E)	18,475	17,964	16,084	14,448	14,973	-19
Southern Regions						
Six East (6E)	13,077	12,795	11,629	10,608	11,206	-14
Upper MN Valley (6W)	5,400	5,321	4,877	4,506	4,812	-11
Central MN (7W)	39,449	39,035	35,901	33,206	35,358	-10
Southwest (8)	13,174	13,010	12,020	11,168	11,909	-10
Nine (9)	24,679	24,189	22,001	20,131	21,430	-13
Southeastern MN (10)	50,817	49,841	45,498	41,844	44,197	-13
Total Nonmetro	\$256,923	\$252,710	\$230,683	\$211,895	\$224,334	-13
Metro Region						
Hennepin County	110,979	109,400	100,115	91,666	97,917	-12
Ramsey County	46,251	46,025	41,681	37,676	39,800	-14
Remaining Metro	118,109	117,020	108,218	101,084	106,461	-10
Total Metro	\$275,338	\$272,445	\$250,015	\$230,427	\$244,177	-11

Statewide Motor Vehicle Sales Tax



Motor Vehicle Registration Tax

Program Description

The **motor vehicle registration tax** is imposed annually on each motor vehicle registered in Minnesota to use the public streets and highways. The tax on passenger cars, pickup trucks, and vans is equal to a \$10 flat tax, plus an additional tax of 1.25 percent of a base value that is adjusted using a decreasing percentage of the vehicle's original value as the vehicle gets older (decreasing to a \$25 flat tax for older vehicles).

The tax on trucks, tractors, and buses is based upon the type, weight, and age of the vehicle. A minimum tax applies to each type of vehicle. There is also a flat tax on motorcycles and mopeds. The tax is paid when the vehicle is first registered in Minnesota to use the public streets and annually thereafter when it is re-registered.

Tax Amount and Reporting

Calendar Year 2010 Motor Vehicle Registration Tax: \$539.7 million

The total motor vehicle registration tax for calendar year 2010 was \$539.7 million. The tax is collected by the Department of Public Safety. The amount of actual tax liability from each county is not available. The statewide total was allocated to counties based on estimates of the amount actually remitted by each county to the Department of Public Safety.

Revenue from this tax is deposited in the Highway User Tax Distribution Fund. The Minnesota Constitution sets the distribution formula for 95 percent of the money in the fund: 29 percent to the County State-Aid Highway Fund, 9 percent to the Municipal State-Aid Street Fund for cities with populations over 5,000, and 62 percent to the state trunk highway fund. Allocation of the remaining 5 percent of the fund is determined by the legislature. In 2010 about half of the set-aside was used for town roads and town bridges. The rest went into a "flexible account" that was used for county and city roads, including improvements to former state highways that reverted to local jurisdiction.

The statewide motor vehicle registration tax amount came from the Department of Revenue.

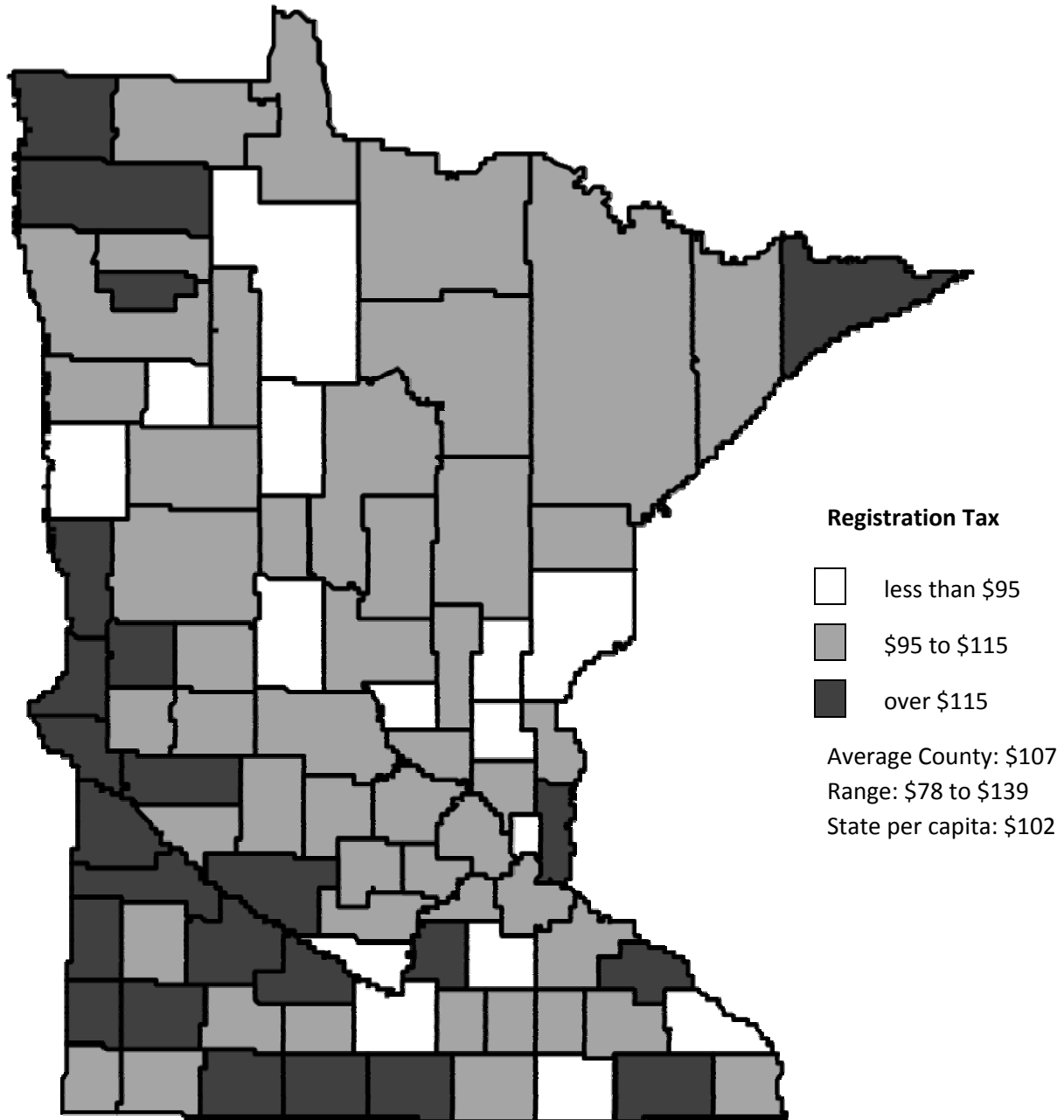
Recent Law Changes

2008 Changes:

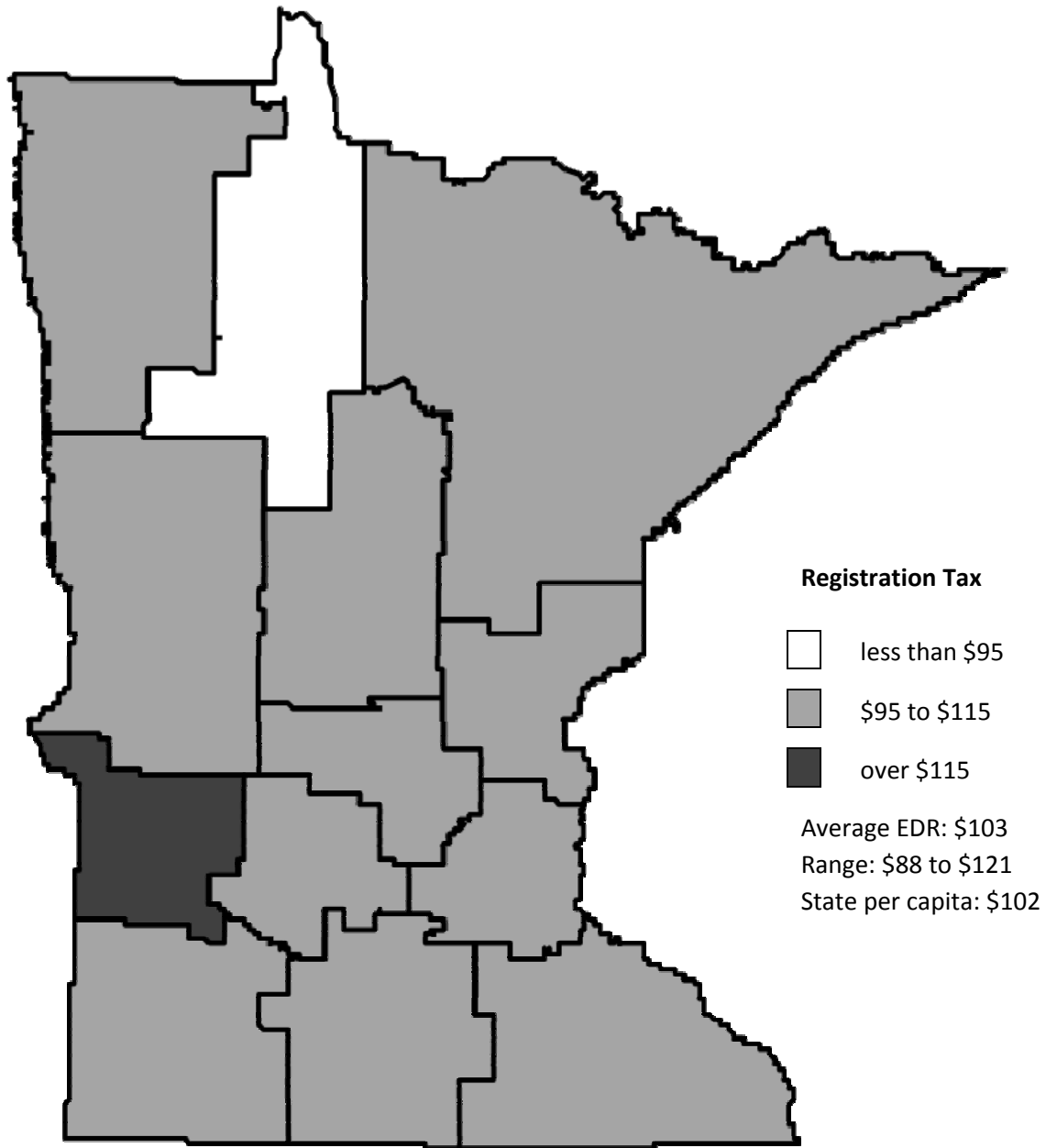
The 2008 Legislature restructured the registration tax for passenger vehicles by:

- eliminating the maximum of \$189 in the first renewal and \$99 in subsequent renewals;
- amending the vehicle depreciation schedule for a vehicle's valuation; and
- restricting the tax changes so that the amount owed for vehicles previously registered in Minnesota does not increase from the amount paid in previous years.

Motor Vehicle Registration Tax per capita, 2010 by County



Motor Vehicle Registration Tax per capita, 2010 by Economic Development Region



The Past Five Years of the Motor Vehicle Registration Tax

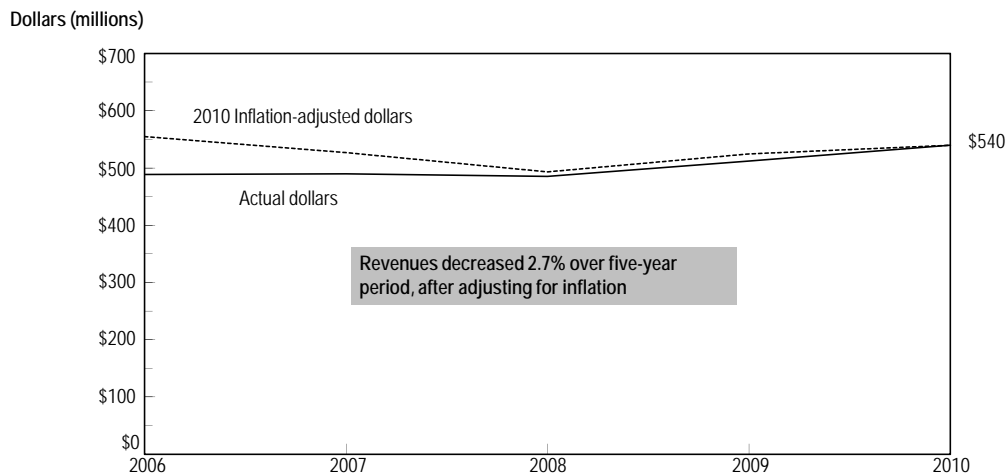
The table below shows the distribution of the motor vehicle registration tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor vehicle registration tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Motor Vehicle Registration Tax: Calendar Years 2006 to 2010

Current dollars, in thousands

	2006	2007	2008	2009	2010	5-Yr. Chg. Tax
State	\$488,538	\$489,540	\$485,511	\$512,352	\$539,733	10%
Northern Regions						
Northwest (1)	8,303	8,368	8,482	9,055	9,697	17
Headwaters (2)	6,652	6,692	6,591	6,927	7,327	10
Arrowhead (3)	30,231	30,138	29,474	30,922	32,403	7
West Central (4)	20,074	20,126	20,117	21,457	22,872	14
Five (5)	15,370	15,329	15,040	15,676	16,252	6
East Central (7E)	16,279	15,967	15,296	15,509	15,782	-3
Southern Regions						
Six East (6E)	11,445	11,388	11,198	11,730	12,387	8
Upper MN Valley (6W)	4,678	4,705	4,728	5,066	5,452	17
Central MN (7W)	35,981	35,999	35,704	37,819	39,952	11
Southwest (8)	11,376	11,474	11,617	12,533	13,424	18
Nine (9)	21,777	21,663	21,349	22,413	23,939	10
Southeastern MN (10)	45,501	45,236	44,716	47,215	49,561	9
Total Nonmetro	\$227,667	\$227,084	\$224,312	\$236,322	\$249,047	9%
Metro Region						
Hennepin County	105,548	105,774	105,157	110,188	117,535	11
Ramsey County	42,548	43,393	42,458	43,502	45,557	7
Remaining Metro	112,775	113,290	113,584	122,340	127,593	13
Total Metro	\$260,871	\$262,456	\$261,199	\$276,030	\$290,686	11%

Statewide Motor Vehicle Registration Tax



Motor Fuels Tax (Gas Tax)

Program Description

The **motor fuels tax** is imposed on gasoline, diesel fuel, and other motor fuels used by vehicles on public highways. Aviation fuel purchased, stored, or withdrawn from storage in Minnesota is also subject to the tax. Starting July 1, 2012, the rate on highway motor fuels¹⁰ increased to 28.5 cents per gallon. The highway motor fuels rate was 20 cents per gallon from 1988 to April 1, 2008, with a rate increase phased in from April 1, 2008, to July 1, 2012.

Tax Amount and Reporting

Calendar Year 2010 Motor Fuels Tax: \$844.4 million

The total net amount after refunds of the motor fuels tax for calendar year 2010 was \$844.4 million. This is the gross amount before distributions (based on motor fuel use attributed to nonhighway use) to snowmobile, motorboat, forest roads, and all-terrain vehicles (ATV) accounts.¹¹

The motor fuels tax goes into the Highway User Tax Distribution Fund and is dedicated for highway use. (See page 79 for description of the allocation of the Highway User Tax Distribution Fund.)

The highway aids listed in the tables estimate how much each area received from the above distribution. Like both the motor vehicle excise tax and the motor vehicle registration tax, the amount of motor fuels tax paid by taxpayers in each county is unknown. For purposes of this report, an estimate was made for each county based upon the total number of vehicle miles traveled in each county in 2010 as a proportion of the total vehicle miles traveled within the state in 2010.

The statewide motor fuels tax amount was obtained from the Department of Revenue.

Recent Law Changes

The 2008 transportation finance act provided for a phased-in increase in the motor fuels tax. The tax increased by 2 cents to 22 cents per gallon on April 1, 2008, and the rate is further phased in up to 28.5 cents per gallon by July 1, 2012, as shown in the table below. In 2009 only, low-income individuals were eligible to claim a refundable income tax credit of \$25 to offset the motor fuels tax increase. The credit was repealed in 2010.

¹⁰ Alternative fuels, such as liquefied natural gas and high-alcohol gasoline, are taxed at rates proportional to relative energy content.

¹¹ Previous years' reports indicated that the total was the net after distributions, but the reporting changed several years ago so the amount shown was actually the gross.

The following table contains the phase-in schedule of motor fuel tax rates. The \$844.4 million in motor fuels tax for 2010 includes tax collected on all fuels shown in the table.

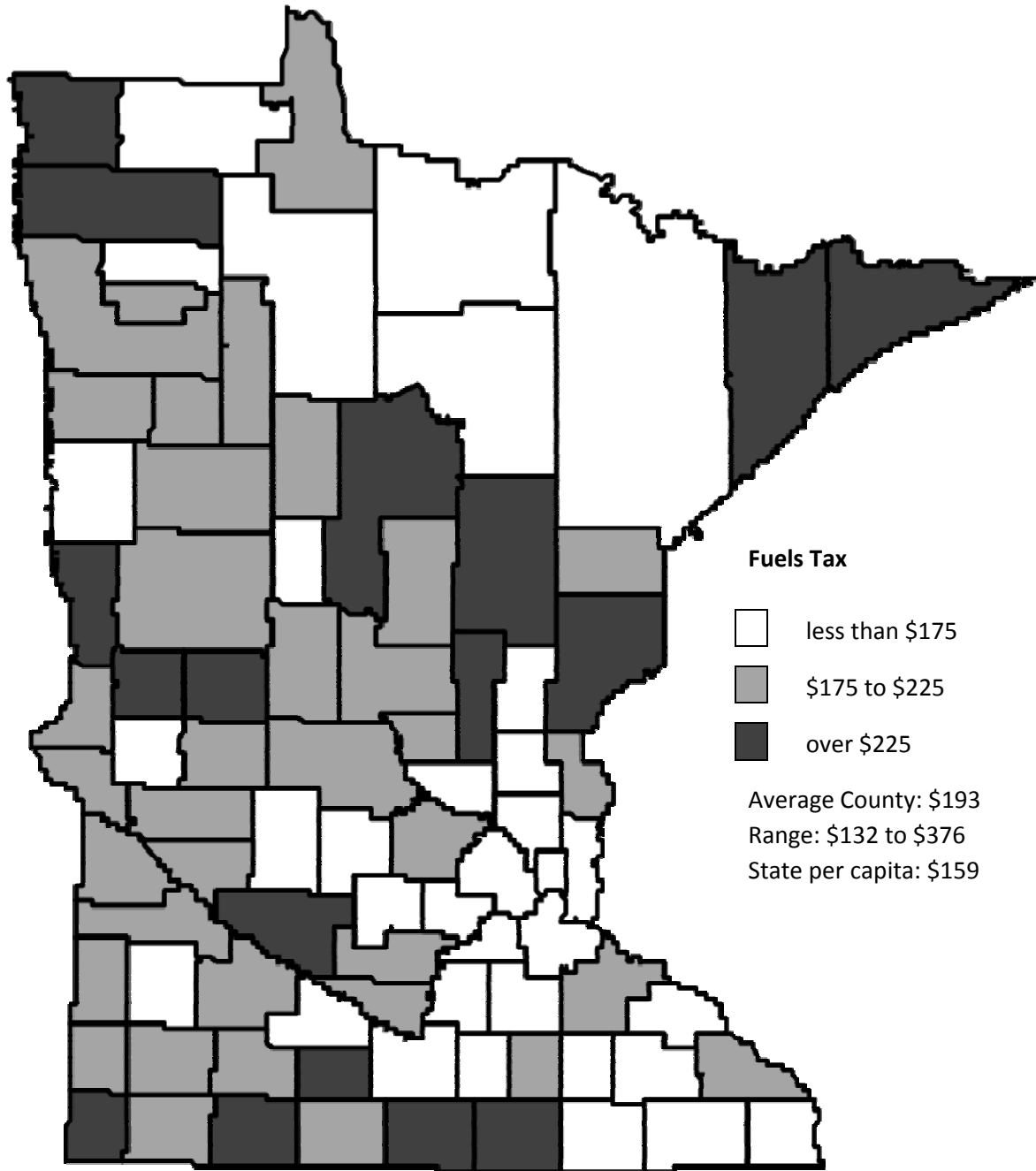
Motor Fuel Tax Phase-in Rates
(cents)

Type of Fuel	Through 3/31/08	4/1/08 – 7/31/08	8/1/08 – 9/30/08	10/1/08 – 6/30/09	7/1/09 – 6/30/10	7/1/10 – 6/30/11	7/1/11 – 6/30/12	7/1/12 & After
Gasoline	20.0	22.00	22.50	25.50	27.10	27.50	28.00	28.50
E85	14.2	15.62	15.98	18.11	19.24	19.53	19.88	20.24
M85	11.4	12.54	12.83	14.54	15.45	15.68	15.96	16.25
Diesel	20.0	22.00	22.50	25.50	27.10	27.50	28.00	28.50
Liquefied petroleum gas (LPG)	15.0	16.50	16.88	19.13	20.33	20.63	21.00	21.38
Liquefied natural gas (LNG)	12.0	13.20	13.50	15.30	16.26	16.50	16.80	17.10
Compressed natural gas (CNG)	1.739	1.1913*	1.235*	2.217	2.356	2.391	2.435	2.478
Other special fuel	20.0	22.00	22.50	25.50	27.10	27.50	28.00	28.50

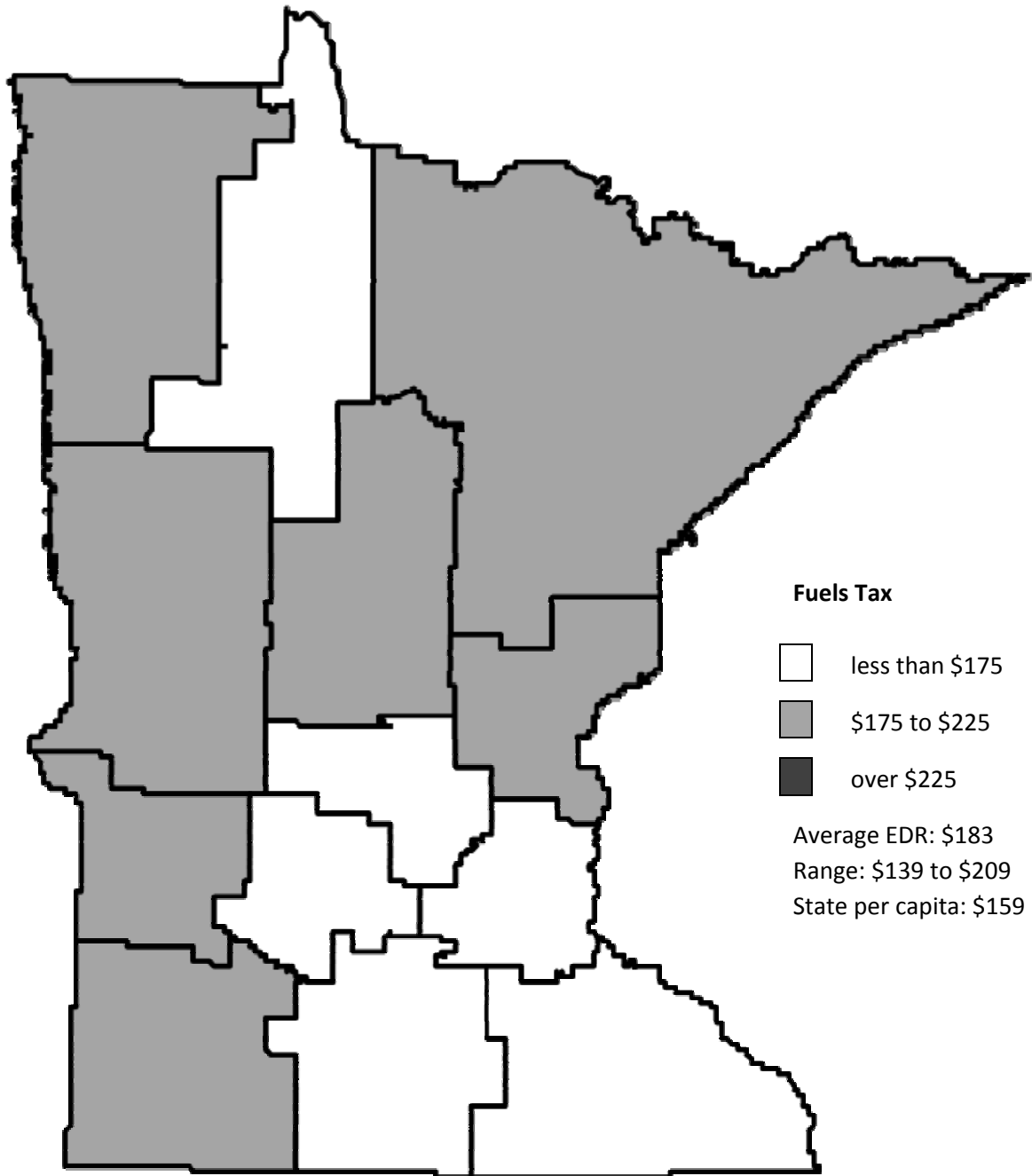
* Rate change is not proportional due to a drafting error.

Amounts include tax-rate increases and debt service surcharge; amounts for CNG are per 1,000 cubic feet

Motor Fuels Tax per capita, 2010 by County



Motor Fuels Tax per capita, 2010 by Economic Development Region



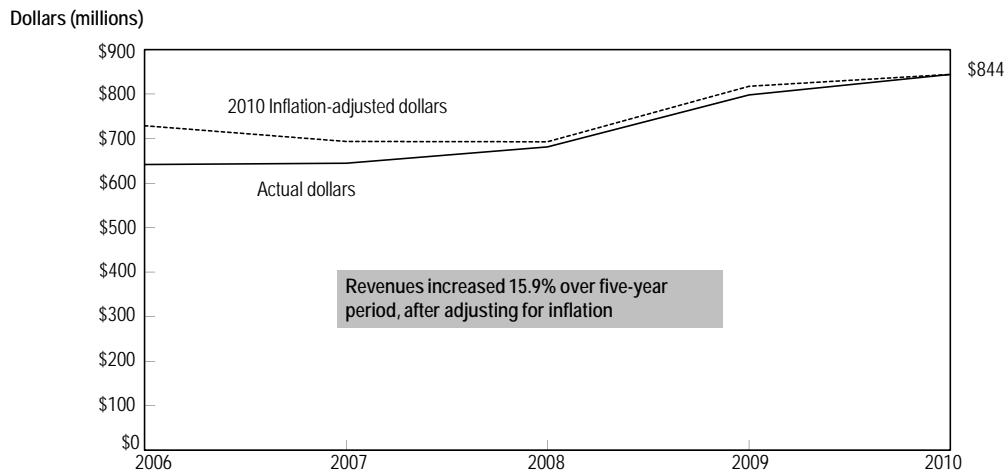
The Past Five Years of the Motor Fuels Tax

The table shows the distribution of the motor fuels tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor fuels tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Motor Fuels Tax: Calendar Years 2006 to 2010
Current dollars, in thousands

	2006	2007	2008	2009	2010	5-Yr. Chg. Tax
State	\$641,653	\$644,392	\$681,382	\$798,269	\$844,438	32%
Northern Regions						
Northwest (1)	12,355	11,869	12,965	15,308	16,400	33
Headwaters (2)	10,515	10,328	10,876	12,803	13,836	32
Arrowhead (3)	43,495	43,826	46,202	53,999	57,754	33
West Central (4)	33,320	33,062	35,182	41,987	45,391	36
Five (5)	25,296	25,623	26,638	31,363	33,026	31
East Central (7E)	27,228	27,151	27,984	32,734	34,301	26
Southern Regions						
Six East (6E)	14,883	15,090	15,734	18,446	19,738	33
Upper MN Valley (6W)	6,802	6,766	7,144	8,425	8,982	32
Central MN (7W)	54,694	54,625	57,388	67,556	70,097	28
Southwest (8)	18,400	18,245	19,291	22,840	24,826	35
Nine (9)	29,680	30,691	32,221	36,746	39,235	32
Southeastern MN (10)	63,140	63,050	67,044	79,204	84,982	35
Total Nonmetro	\$339,807	\$340,325	\$358,669	\$421,409	\$448,568	32%
Metro Region						
Hennepin County	124,286	125,693	133,387	155,515	163,063	31
Ramsey County	52,714	52,649	54,378	63,896	67,155	27
Remaining Metro	124,846	125,724	134,948	157,448	165,652	33
Total Metro	\$301,846	\$304,066	\$322,713	\$376,859	\$395,870	31%

Statewide Motor Fuels Tax



Corporate Franchise (Income) Tax

Program Description

Corporate franchise (income) tax (usually referred to as the corporate income tax) is imposed on the net income of corporations. The rate of the tax is 9.8 percent. The tax base is federal taxable income with a variety of Minnesota adjustments. Corporations that do business both inside and outside of Minnesota apportion their income using a three-factor formula based on the share of the corporation's total property, payroll, and sales that are in Minnesota. For tax years 2001 through 2006, the formula weighted sales 75 percent and property and payroll 12.5 percent each. Beginning in 2007, the formula gradually phases in 100 percent sales apportionment, reaching that percentage in 2014.

An alternative minimum tax (AMT) applies to federal alternative minimum taxable income, if it would result in a higher tax than the regular corporate franchise tax. This tax rate is 5.8 percent. A minimum fee is imposed on corporations (including S corporations) and partnerships in addition to the regular tax or the AMT. The minimum fee ranges from \$100 to \$5,000, depending upon the corporation's sales, property, and payroll in Minnesota.¹²

Tax Amount and Reporting

2010 Corporate Income Tax: \$661.9 million

The amounts presented in this report were tabulated from all Minnesota corporate income tax returns filed during the calendar year ending December 31, 2010. (Primarily, returns from 2009 were filed in calendar year 2010.) The total statewide corporate tax amount of \$661.9 million includes income taxes collected from corporations whose main offices are in other states and foreign countries. It does not include any taxes or minimum fees paid by S corporations.

The corporate income tax data was obtained from the Department of Revenue. The location of each corporation's home office is not available. Instead each county's total private sector payroll, reported in County Business Patterns, is used as an indicator of the source or location of the corporate tax.¹³ This method allowed allocation of the entire \$661.9 million of corporate tax liability rather than only that incurred by corporations headquartered in Minnesota.

During 2009 the department transitioned to a new system for processing returns. Most returns filed in 2009 were filed on the old system, with about 10 percent filed on the new system. Revenue department staff estimates the total tax amount for returns filed in 2009 at about \$700

¹² Beginning in tax year 2013, the minimum fee amounts increase to \$190 to \$9,340 and are indexed for inflation in following years.

¹³ For 2007, the payroll total was not available for Yellow Medicine County, in order to prevent disclosure of data pertaining to one or more businesses in the county. For purposes of allocating corporate tax data to counties, this report assumes 2007 payroll in Yellow Medicine County is in the same proportion to payroll in the remaining 86 counties as in 2006.

million; a more precise figure is not easily available. In addition, the new system counts corporations within a unitary group differently than did the old system. The old system generally counted only members of a unitary group that had nexus in Minnesota, while the new system counts all members of a unitary group, whether or not they have nexus in Minnesota. The old system reported 13,856 unitary corporations in Minnesota (that is, corporations that were members of a unitary group) for returns filed in 2008, while the new system reports 28,801 unitary corporations. Much of the increase is made up of corporations that do not have nexus in Minnesota, but which the new system includes in the counts. The change does not affect the amount of tax reported, since corporations without Minnesota nexus do not pay Minnesota tax.¹⁴ But the change results in lower average tax amounts in the following table, since the dollar amount of corporate tax is averaged across all corporations in unitary groups, not just those with Minnesota nexus.

¹⁴ Effective for tax year 2013, the sales factor of corporations without nexus will be used in computing tax of their unitary groups. This will affect the tax liability of the unitary groups that include these corporations, but does not apply to the data presented for the tax years at issue here.

In addition to the total dollar amount of corporate tax shown by region and by county in sections 2 to 4 of the report, the tables below summarize statewide data by unitary/nonunitary and by type of corporation/return.

By Unitary/Nonunitary Returns¹⁵

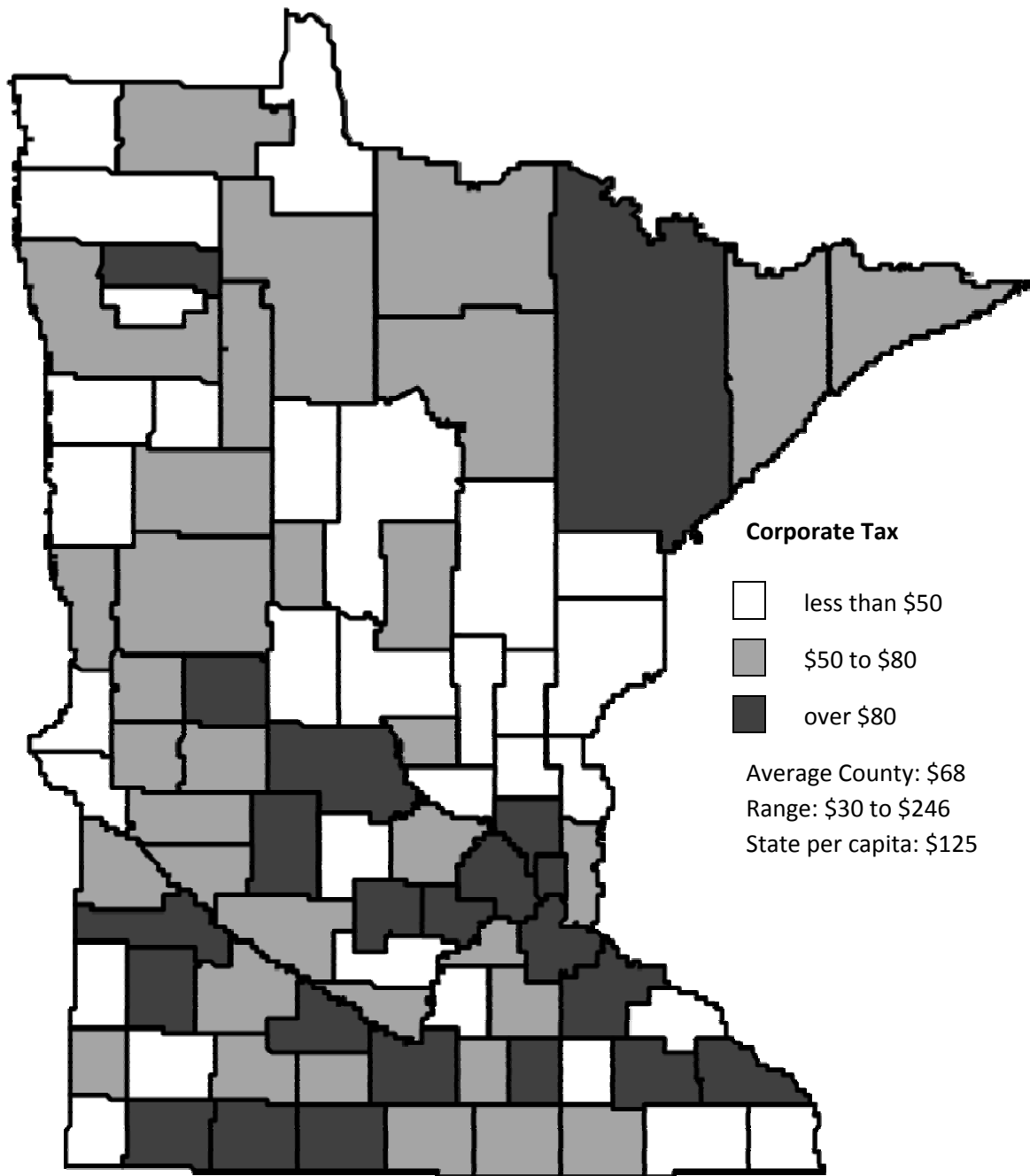
Returns Filed in 2010	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
Unitary Returns	28,801	48.5%	\$560,682,548	84.7%	\$19,467
Nonunitary Returns	<u>30,548</u>	<u>51.5</u>	<u>101,206,821</u>	<u>15.3</u>	<u>3,313</u>
Total	59,349	100.0%	\$661,889,369	100.0%	\$11,152

By Type of Return

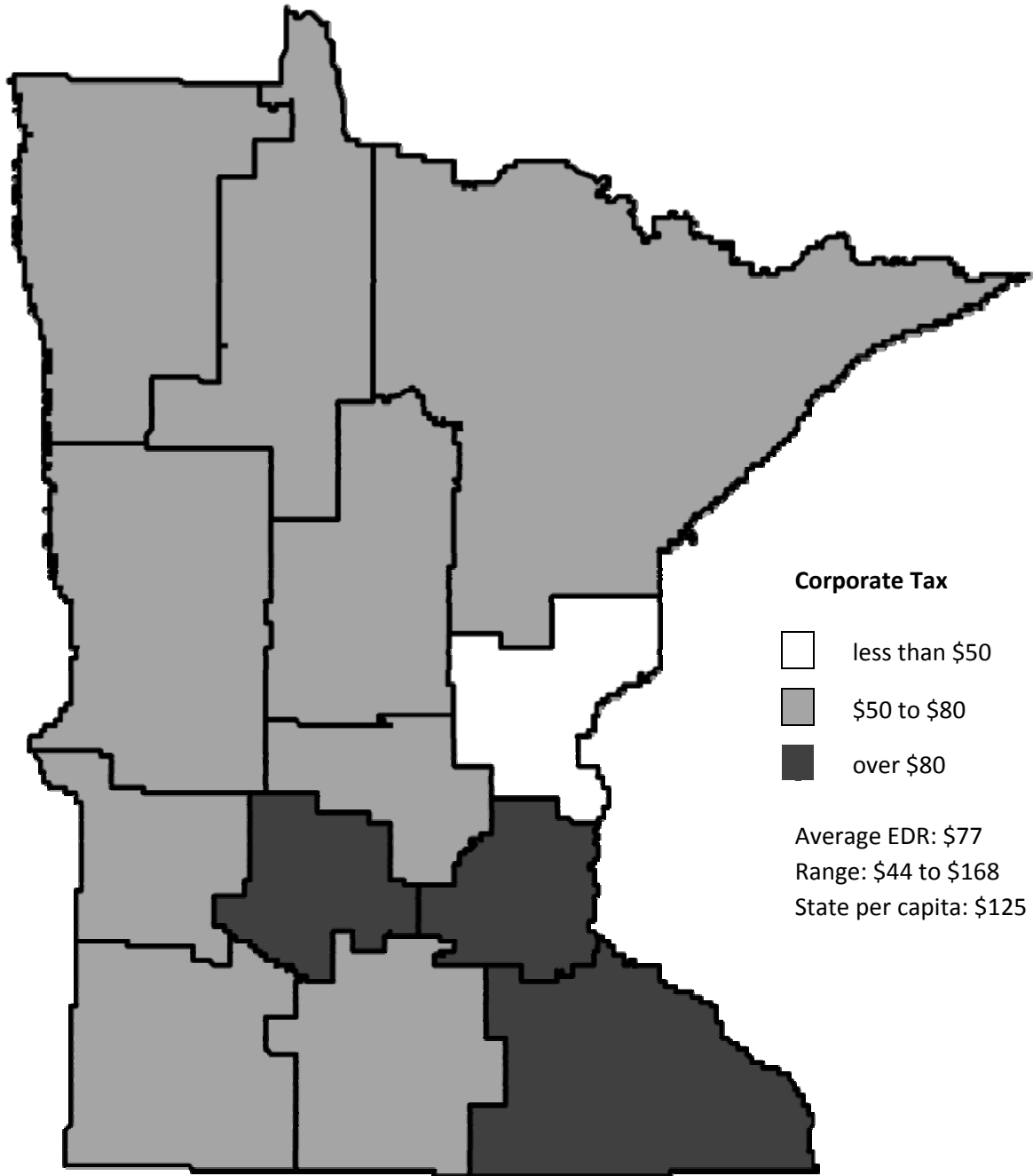
Returns Filed in 2010	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
100% Minnesota Corporations					
Regular Tax	5,900	9.9%	\$38,707,383	5.8%	\$6,561
Minimum Tax	5,856	9.9	3,185,527	0.5	544
No Tax	<u>7,697</u>	<u>13.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	19,453	32.8%	\$41,892,910	6.3%	\$2,154
Multistate Corporations					
Regular Tax	10,388	17.5%	\$602,724,237	91.1%	\$58,021
Minimum Tax	7,346	12.4	17,272,222	2.6	2,351
No Tax	<u>22,162</u>	<u>37.3</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	39,896	67.2%	\$619,996,459	93.7 %	\$15,540
All Corporations					
Regular Tax	16,288	27.4%	\$641,431,620	96.9%	\$39,381
Minimum Tax	13,202	22.2	20,457,749	3.1	1,550
No Tax	<u>29,859</u>	<u>50.3</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
Total	59,349	100.0%	\$661,889,369	100.0%	\$11,152

¹⁵ Related corporations, such as subsidiary, brother-sister, and parent corporations, must file on a unitary basis. For these corporations, the denominator of the three-factor apportionment formula (property, payroll, and sales) includes the factors of all the corporations in the unitary group. The numerator is the factors of the individual corporation, and the taxable income apportioned is the total income of the unitary group.

Corporate Tax per capita, 2010 by County



Corporate Tax per capita, 2010 by Economic Development Region



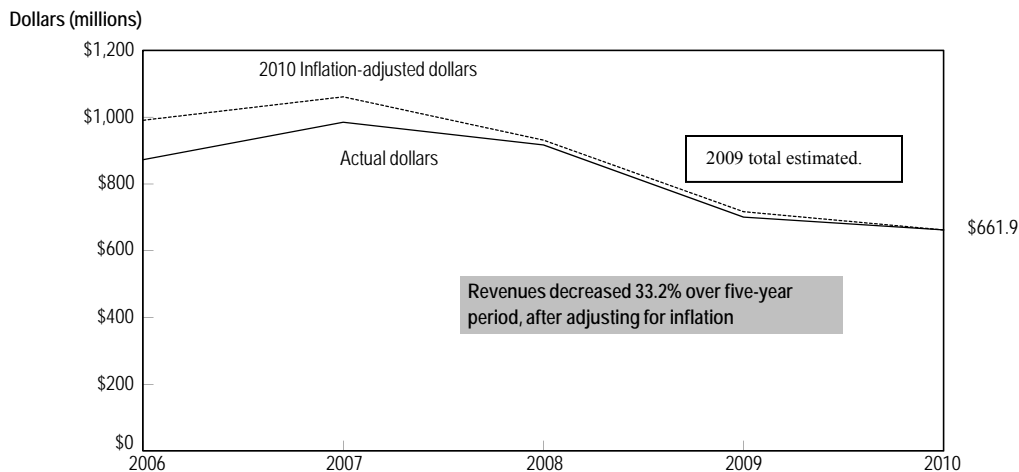
The Past Five Years of Corporate Franchise Tax

The table below shows the distribution of the corporate franchise tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the corporate franchise tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Corporate Franchise Tax: Filed Calendar Years 2006 to 2010 Current dollars, in thousands

	2006	2007	2008	2009	2010	5-Yr. Chg. Tax
State	\$872,409	\$985,217	\$916,044	\$700,000	\$661,889	-24%
Northern Regions				(estimated)		
Northwest (1)	7,115	8,026	7,703		5,710	-20
Headwaters (2)	5,370	5,953	5,577	2009 data	4,328	-19
Arrowhead (3)	32,610	36,314	34,280	unavailable	24,907	-24
West Central (4)	17,432	19,358	18,611		13,885	-20
Five (5)	12,202	13,469	12,396		9,110	-25
East Central (7E)	10,347	10,285	9,661		7,227	-30
Southern Regions						
Six East (6E)	13,064	14,013	12,990		9,496	-27
Upper MN Valley (6W)	3,980	4,623	4,409		3,094	-22
Central MN (7W)	39,034	45,830	42,033		30,835	-21
Southwest (8)	11,379	12,948	11,208		8,941	-21
Nine (9)	23,280	25,661	23,778		18,056	-22
Southeastern MN (10)	63,834	76,445	69,776		46,450	-27
Total Nonmetro	\$239,647	\$272,926	\$252,422		\$182,040	-24%
Metro Region						
Hennepin County	369,073	419,610	392,666		283,191	-23
Ramsey County	117,084	127,756	118,105		86,923	-26
Remaining Metro	146,604	164,925	152,851		109,735	-25
Total Metro	\$632,762	\$712,290	\$663,622		\$479,849	-24%

Statewide Corporate Franchise Tax



State General Property Tax

Program Description

A state general property tax was instituted as part of the overall property tax reform adopted during the 2001 legislative session. Ninety-five percent of the state general tax is levied on commercial/industrial property (including public utility), and the remaining 5 percent is levied on seasonal recreational property. That portion of public utility property consisting of attached machinery used in the generation of electrical energy is exempt from the state general property tax, as well as the property at the Minneapolis-St. Paul International Airport and the St. Paul intermediate airport.

For its first year in taxes payable 2002, the state general levy amount was \$592 million. Each subsequent year's amount is increased from the previous year's amount by the increase in the implicit price deflator for government consumption expenditures and gross investments published by the U.S. Bureau of Economic Analysis (an index of inflation).

Tax Amount and Reporting

Payable Year 2010 State General Property Tax: \$776.7 million

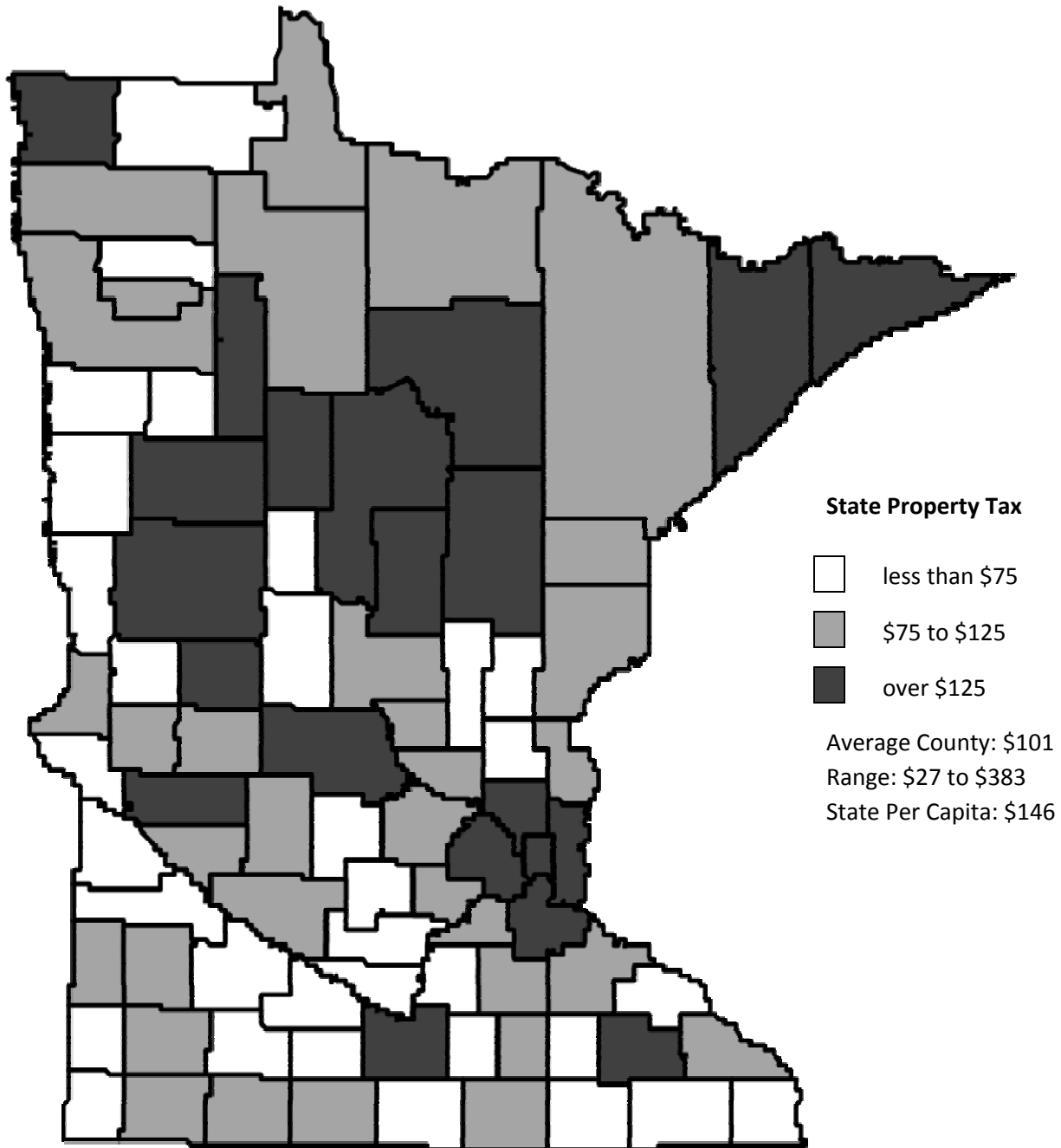
The total state general property tax for taxes payable in 2010 was \$776.7 million.

For taxes payable in 2010, the state tax rate was 45.881 percent for commercial-industrial/public utility property and 17.755 percent for seasonal recreational property, which yielded revenues of \$737.9 million and \$38.8 million respectively.¹⁶

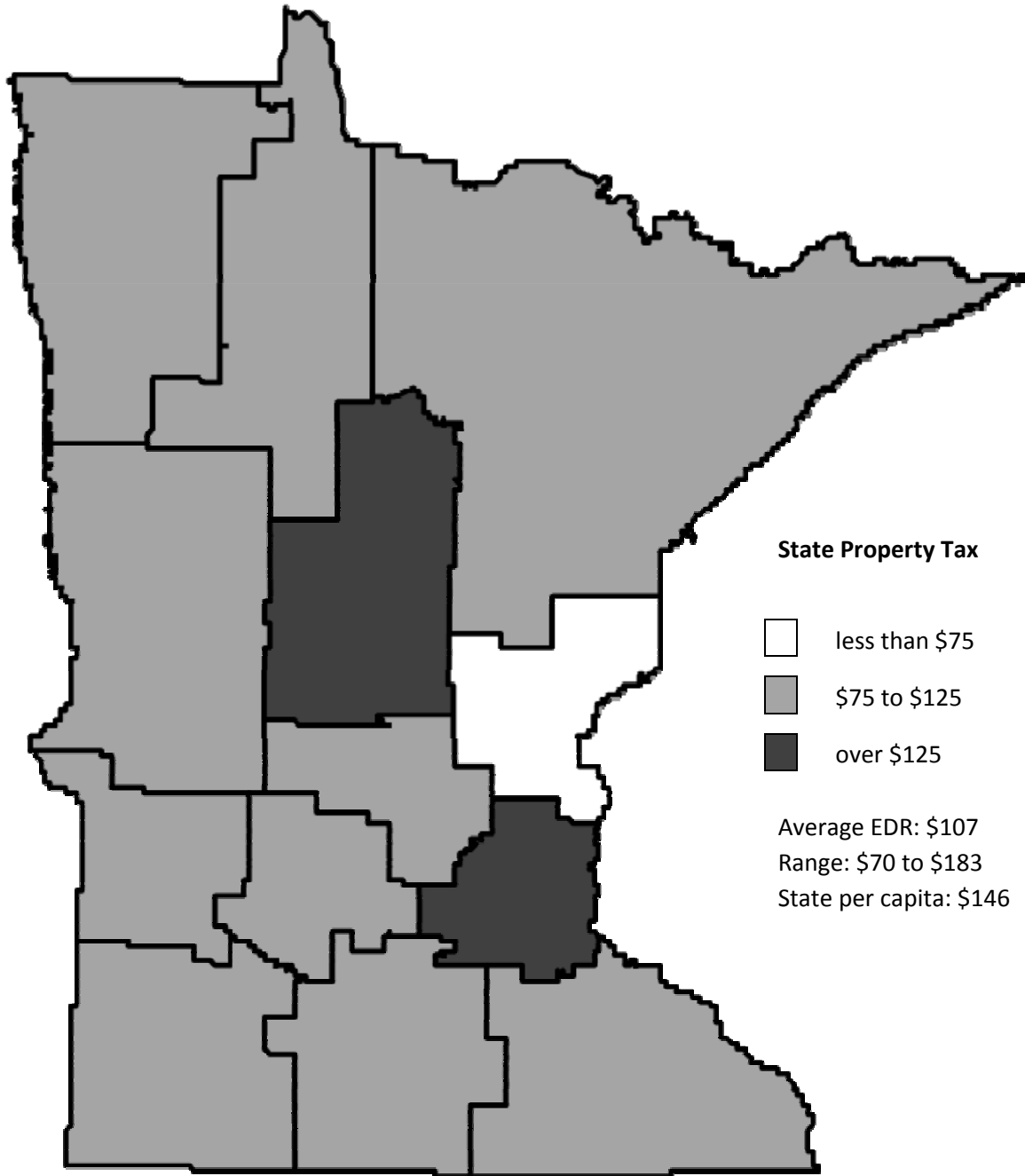
The tax rates are computed by the Department of Revenue.

¹⁶ The actual levy was \$776.7 million due to changes made in the tax base after the rate was established. In addition to the amount formally levied, an additional amount of approximately \$1.8 million is collected from properties that are not included in the abstract of assessment (i.e., the majority of the tax is on certain transmission and distribution line property). This amount is not included in this report because its distribution is unknown.

State General Property Tax per capita, 2010 by County



State General Property Tax per capita, 2010 by Economic Development Region



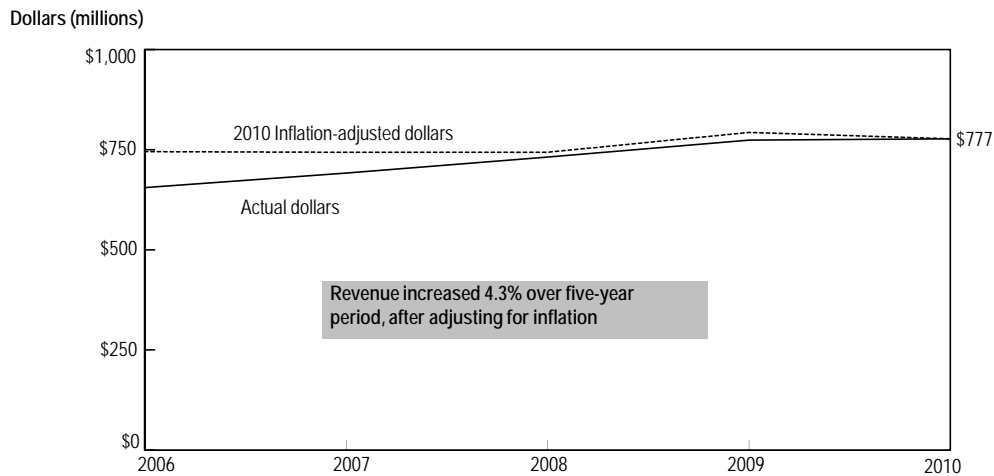
The First Five Years of State General Property Tax

The table below shows the distribution of the state general property tax in thousands of dollars for the first five years for the state and economic development regions. The graph shows total dollars of the state general property tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

State General Property Tax: Payable 2006 to 2010
Current dollars, in thousands

	2006	2007	2008	2009	2010	5-Yr. Chg. Tax
State	\$655,554	\$691,014	\$731,575	\$773,957	\$776,701	18%
Northern Regions						
Northwest (1)	6,130	6,196	6,325	6,560	7,070	15
Headwaters (2)	7,852	8,252	8,553	9,184	9,877	26
Arrowhead (3)	32,225	32,877	34,055	36,264	36,160	12
West Central (4)	19,467	20,614	21,521	22,832	24,168	24
Five (5)	24,385	25,607	26,554	27,500	28,295	16
East Central (7E)	9,894	10,590	10,931	11,372	11,453	16
Southern Regions						
Six East (6E)	8,274	8,637	8,928	9,648	10,114	22
Upper MN Valley (6W)	2,834	2,903	2,984	3,265	3,480	23
Central MN (7W)	37,096	39,981	41,787	44,509	46,600	26
Southwest (8)	7,835	7,974	7,891	8,842	9,615	23
Nine (9)	17,642	17,641	18,936	20,378	20,908	19
Southeastern MN (10)	41,610	41,477	43,060	46,715	48,306	16
Total Nonmetro	\$215,243	\$222,749	\$231,525	\$247,070	\$256,045	19%
Metro Region						
Hennepin County	231,321	244,575	262,407	274,286	266,474	15
Ramsey County	78,629	82,794	88,549	92,356	90,813	15
Remaining Metro	130,360	140,896	149,094	160,246	163,369	25
Total Metro	\$440,310	\$468,265	\$500,050	\$526,888	\$520,656	18%

Statewide State General Property Tax



2. Summary Data

This section contains summary data for the most recent available year on

- statewide totals
- the seven metro and the 80 nonmetro counties
- the 13 economic development regions

A sample table and a general explanation of the tables in sections 2, 3, and 4 of the report precede the data.

General Explanations of Tables

The basic format is the same for all the regional and county tables in sections 3 and 4 of the report. (See adjacent page.)

I. MAJOR STATE AIDS/CREDITS. Although all of the aids/credits listed are paid by the state, there are three types of aids/credits.

A. Aids to Local Governments

- Are paid to the local taxing district and are part of its total revenue
- Benefit all types of property in the taxing district
- Reduce what is needed from the property tax levy

B. Property Tax Credits

- Are paid to the local taxing district, but are listed on the property tax statement as a credit against the property's gross tax
- Benefit only certain types of property
- Are computed on a parcel-by-parcel basis on qualifying property

C. Property Tax Refunds (Circuit Breaker/Targeting)

- Are paid directly to homeowners and renters (property tax refund)
- Are based upon a relationship between household income and the homeowner's property tax or the renter's share of property tax (property tax refund)
- Are targeted to homeowners who have large property tax increases in one year (targeting)

II. PROPERTY TAX DATA

A. Property Tax Levy for taxes payable in 2010 by type of taxing district, including the state property tax levy

B. Property Valuation of taxable real and personal property for the 2009 assessment (taxes payable in 2010), including the total market value, referendum market value, and net tax capacity

C. The Average Tax Rates for taxes payable in 2010 of the local net tax capacity and referendum market value

III. MAJOR STATE TAXES

- Individual income tax
- Sales/use tax
- Motor vehicle sales tax
- Motor vehicle registration tax
- Motor fuels tax (i.e., gas tax)
- Corporate income tax
- State property tax

The motor vehicle sales tax, the motor vehicle registration tax, the motor fuels tax, and the corporate income tax have been included in this report on a county-by-county basis. However, it should be stressed that these county amounts are only estimates since actual collections by county are not available. (See section 1 for detail on how the county apportionments were calculated.)

	COUNTY			REGION	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2009-2010)					
Human Services Aid (Calendar 2010)					
Medical Assistance					
Minnesota Family Investment Program					
General Assistance including GAMC					
Social Services					
Miscellaneous					
Total					
Highway Aid (Calendar 2010)					
County Aid					
Municipal Aid					
Township Aid					
Total					
Local Government Aid (Calendar 2010)					
Disparity Reduction Aid (Calendar 2010)					
County Program Aid (Payable 2010)					
Community Corrections Funding (2010)					
Total Aids					
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit					
Agricultural Market Value Credit					
Miscellaneous Credits					
Total Property Tax Credits					
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)					
Regular (Renters)					
Targeting Refund					
Total Property Tax Refunds					
Total Aids/Credits					
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy					
City/Town Levy					
School District Net Tax Capacity Levy					
School District Referendum Market Value Levy					
Miscellaneous District Levy					
State Property Tax Levy					
Total Levy					
Less Property Tax Credits					
Net Property Taxes Payable					
B. Property Valuation (2009 Assessment)					
Market Valuation					
Referendum Market Valuation					
Net Tax Capacity (NTC)					
C. Average Local NTC Tax Rate					
Avg. Referendum Mkt. Value Tax Rate					
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)					
Sales/Use Tax (Calendar 2010)					
Motor Vehicle Sales Tax (Calendar 2010)					
Motor Vehicle Registration Tax (Calendar 2010)					
Motor Fuels Tax (Calendar 2010)					
Corporate Income Tax (Calendar 2010)					
State Property Tax (Payable 2010)					
Total State Taxes					

Statewide Summary

Tables 2-1 and 2-2 contain the statewide totals of all the state aids and taxes presented in this report. Table 2-1 summarizes the total amounts for Minnesota residents only, whereas the amounts in Table 2-2 also include those dollars paid by nonresidents.

2010 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2008 is the most recent year for which data for a particular aid or tax is available, except for Appendix C and the maps on pages 114 and 115.

The total state aids and credits contained in this report equal about \$11.6 billion, whereas the total of the seven major taxes listed in this report equal \$13.0 billion paid by residents and an additional \$1.0 billion paid by nonresidents (for a total tax amount of \$14.0 billion).

The total taxes presented in this report **are not the total of all taxes collected by the state**. The total state net tax receipts were about \$16.5 billion in fiscal year 2009 and \$16.2 billion in fiscal year 2010. Furthermore, the taxes presented in this report are not for a specific time period but rather are the latest available data and/or the next data in sequence to the 2009 Update report (published June 2012). Therefore, the \$14.0 billion total taxes listed in this report (residents and nonresidents) is about 86 percent of the total taxes actually collected over that period.

The taxes not contained in this report include estate, mortgage registry and deed, insurance gross premiums, MinnesotaCare, mineral, cigarette and tobacco products, lawful gambling, and alcoholic beverages. The collections from some of these taxes are dedicated for specific purposes.

I. Major State Aids/Credits	STATEWIDE SUMMARY - RESIDENTS ONLY		
	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments			
Education Aid (2009-2010)	\$6,145,177	55.7%	\$1,159
Human Services Aid (Calendar 2010)			
Medical Assistance	2,098,892	19.0	396
Minnesota Family Investment Program	76,098	0.7	14
General Assistance including GAMC	124,312	1.1	23
Social Services	1,156,808	10.5	218
Miscellaneous	150,559	1.4	28
Total	3,606,669	32.7	680
Highway Aid (Calendar 2010)			
County Aid	428,757	3.9	81
Municipal Aid	129,407	1.2	24
Township Aid	32,590	0.3	6
Total	590,755	5.4	111
Local Government Aid (Calendar 2010)	426,438	3.9	80
Disparity Reduction Aid (Calendar 2010)	18,031	0.2	3
County Program Aid (Payable 2010)	164,935	1.5	31
Community Corrections Funding (2010)	84,849	0.8	16
Total Aids	11,036,854	100.0	2,081
B. Property Tax Credits (Payable 2010)			
Homestead Market Value Credit	152,150	76.7	29
Agricultural Market Value Credit	23,558	11.9	4
Miscellaneous Credits	22,591	11.4	4
Total Property Tax Credits	198,300	100.0	37
C. Property Tax Refunds (09 filed 10)			
Regular (Homeowners)	273,991	66.2	52
Regular (Renters)	137,551	33.2	26
Targeting Refund	2,334	0.6	0
Total Property Tax Refunds	413,876	100.0	78
Total Aids/Credits	\$11,649,030	100.0%	\$2,196
II. Property Tax Data			
A. Property Tax Levy (Payable 2010)			
County Levy	\$2,459,480	30.0%	\$464
City/Town Levy	1,879,451	22.9	354
School District Net Tax Capacity Levy	1,258,014	15.3	237
School District Referendum Market Value Levy	758,478	9.2	143
Miscellaneous District Levy	1,070,070	13.0	202
State Property Tax Levy	776,701	9.5	146
Total Levy	\$8,202,194	100.0%	\$1,546
Less Property Tax Credits	198,300		37
Net Property Taxes Payable	8,003,895		1,509
B. Property Valuation (2009 Assessment)			
Market Valuation	\$582,466,191		\$109,818
Referendum Market Valuation	471,804,024		88,954
Net Tax Capacity (NTC)	6,524,322		1,230
C. Average Local NTC Tax Rate	101.640		
Avg. Referendum Mkt. Value Tax Rate	0.168		
III. Major State Taxes			
Individual Income Tax (2009 filed 2010)	\$5,933,287	45.6%	\$1,119
Sales/Use Tax (Calendar 2010)	3,792,834	29.1	715
Motor Vehicle Sales Tax (Calendar 2010)	468,512	3.6	88
Motor Vehicle Registration Tax (Calendar 2010)	539,733	4.1	102
Motor Fuels Tax (Calendar 2010)	844,438	6.5	159
Corporate Income Tax (Calendar 2009)	661,889	5.1	125
State General Property Tax (Payable 2010)	776,701	6.0	146
Total State Taxes	\$13,017,393	100.0%	\$2,454

STATEWIDE SUMMARY - INCLUDES NONRESIDENTS			
	Amount (000s)	Percent	Per Capita
I. Major State Aids/Credits			
A. Aids to Local Governments			
Education Aid (2009-2010)	\$6,145,177	55.7%	\$1,159
Human Services Aid (Calendar 2010)			
Medical Assistance	2,098,892	19.0	396
Minnesota Family Investment Program	76,098	0.7	14
General Assistance including GAMC	124,312	1.1	23
Social Services	1,156,808	10.5	218
Miscellaneous	150,559	1.4	28
Total	3,606,669	32.7	680
Highway Aid (Calendar 2010)			
County Aid	428,757	3.9	81
Municipal Aid	129,407	1.2	24
Township Aid	32,590	0.3	6
Total	590,755	5.4	111
Local Government Aid (Calendar 2010)	426,438	3.9	80
Disparity Reduction Aid (Calendar 2010)	18,031	0.2	3
County Program Aid (Payable 2010)	164,935	1.5	31
Community Corrections Funding (2010)	84,849	0.8	16
Total Aids	11,036,854	100.0	2,081
B. Property Tax Credits (Payable 2010)			
Homestead Market Value Credit	152,150	76.7	29
Agricultural Market Value Credit	23,558	11.9	4
Miscellaneous Credits	22,591	11.4	4
Total Property Tax Credits	198,300	100.0	37
C. Property Tax Refunds (09 filed 10)			
Regular (Homeowners)	273,991	66.2	52
Regular (Renters)	137,551	33.2	26
Targeting Refund	2,334	0.6	0
Total Property Tax Refunds	413,876	100.0	78
Total Aids/Credits	\$11,649,030	100.0%	\$2,196
II. Property Tax Data			
A. Property Tax Levy (Payable 2010)			
County Levy	\$2,459,480	30.0%	\$464
City/Town Levy	1,879,451	22.9	354
School District Net Tax Capacity Levy	1,258,014	15.3	237
School District Referendum Market Value Levy	758,478	9.2	143
Miscellaneous District Levy	1,070,070	13.0	202
State Property Tax Levy	776,701	9.5	146
Total Levy	\$8,202,194	100.0%	\$1,546
Less Property Tax Credits	198,300		37
Net Property Taxes Payable	8,003,895		1,509
B. Property Valuation (2009 Assessment)			
Market Valuation	\$582,466,191		\$109,818
Referendum Market Valuation	471,804,024		88,954
Net Tax Capacity (NTC)	6,524,322		1,230
C. Average Local NTC Tax Rate			
Avg. Referendum Mkt. Value Tax Rate	0.168		
III. Major State Taxes			
Individual Income Tax (2009 filed 2010)	\$6,167,379	44.1%	\$1,163
Sales/Use Tax (Calendar 2010)	4,511,908	32.3	851
Motor Vehicle Sales Tax (Calendar 2010)	468,512	3.4	88
Motor Vehicle Registration Tax (Calendar 2010)	539,733	3.9	102
Motor Fuels Tax (Calendar 2010)	844,438	6.0	159
Corporate Income Tax (Calendar 2009)	661,889	4.7	125
State General Property Tax (Payable 2010)	776,701	5.6	146
Total State Taxes	\$13,970,559	100.0%	\$2,634

Metro/Nonmetro Data

Tables 2-3 and 2-4 contain data comparing the metro and nonmetro counties. The metro counties are the Twin Cities seven metropolitan counties—Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, and Washington. The nonmetro counties are the remaining 80 counties in the state.

Table 2-3 has the metro and nonmetro dollar amounts of aids and taxes and a per capita comparison.

Table 2-4 presents a statewide breakdown of metro versus nonmetro for each of the categories. Each item adds across to 100 percent; for example 55.8 percent of the education aid goes to metro counties and 44.2 percent goes to nonmetro counties.

2010 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2009 is the most recent year for which data for a particular aid or tax is available, except for Appendix C and the maps on pages 114 and 115.

Note: The metro and nonmetro totals add to the state totals in Table 2-1, which include only Minnesota residents.

The additional amounts paid by out-of-state taxpayers have not been allocated to any county. The amount of sales and income taxes which is unallocated to Minnesota is about \$1.0 billion. Appendix B has a list of the type of tax and amounts not entirely allocated to Minnesota counties.

I. Major State Aids/Credits	METRO			NONMETRO		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2009-2010)	\$3,426,899	58.8%	\$1,203	\$2,718,278	52.1%	\$1,108
Human Services Aid (Calendar 2010)						
Medical Assistance	1,132,290	19.4	397	966,602	18.5	394
Minnesota Family Investment Program	49,610	0.9	17	26,488	0.5	11
General Assistance including GAMC	81,581	1.4	29	42,731	0.8	17
Social Services	614,106	10.5	216	542,702	10.4	221
Miscellaneous	93,803	1.6	33	56,755	1.1	23
Total	1,971,390	33.8	692	1,635,279	31.4	666
Highway Aid (Calendar 2010)						
County Aid	94,492	1.6	33	334,266	6.4	136
Municipal Aid	86,808	1.5	30	42,599	0.8	17
Township Aid	710	0.0	0	31,879	0.6	13
Total	182,010	3.1	64	408,744	7.8	167
Local Government Aid (Calendar 2010)	133,231	2.3	47	293,207	5.6	119
Disparity Reduction Aid (Calendar 2010)	1,366	0.0	0	16,665	0.3	7
County Program Aid (Payable 2010)	67,009	1.2	24	97,927	1.9	40
Community Corrections Funding (2010)	42,201	0.7	15	42,648	0.8	17
Total Aids	5,824,107	100.0	2,044	5,212,747	100.0	2,124
B. Property Tax Credits (Payable 2010)						
Homestead Market Value Credit	54,526	97.2	19	97,625	68.6	40
Agricultural Market Value Credit	1,078	1.9	0	22,480	15.8	9
Miscellaneous Credits	465	0.8	0	22,126	15.6	9
Total Property Tax Credits	56,069	100.0	20	142,231	100.0	58
C. Property Tax Refunds (09 filed 10)						
Regular (Homeowners)	191,339	67.3	67	82,653	63.7	34
Regular (Renters)	91,802	32.3	32	45,749	35.3	19
Targeting Refund	1,032	0.4	0	1,302	1.0	1
Total Property Tax Refunds	284,172	100.0	100	129,704	100.0	53
Total Aids/Credits	\$6,164,347	100.0%	\$2,163	\$5,484,682	100.0%	\$2,235
II. Property Tax Data						
A. Property Tax Levy (Payable 2010)						
County Levy	\$1,219,222	23.7%	\$428	\$1,240,258	40.6%	\$505
City/Town Levy	1,151,125	22.4	404	728,326	23.9	297
School District Net Tax Capacity Levy	745,527	14.5	262	512,487	16.8	209
School District Referendum Market Value Levy	540,992	10.5	190	217,486	7.1	89
Miscellaneous District Levy	972,670	18.9	341	97,400	3.2	40
State Property Tax Levy	520,656	10.1	183	256,045	8.4	104
Total Levy	\$5,150,192	100.0%	\$1,807	\$3,052,002	100.0%	\$1,244
Less Property Tax Credits	56,069		20	142,231		58
Net Property Taxes Payable	5,094,123		1,788	2,909,771		1,186
B. Property Valuation (2009 Assessment)						
Market Valuation	\$311,841,569		\$109,435	\$270,624,622		\$110,263
Referendum Market Valuation	306,895,016		107,699	164,909,009		67,190
Net Tax Capacity (NTC)	3,758,275		1,319	2,766,046		1,127
C. Average Local NTC Tax Rate	107.985			93.020		
Avg. Referendum Mkt. Value Tax Rate	0.186			0.135		
III. Major State Taxes						
Individual Income Tax (2009 filed 2010)	\$3,935,050	47.4%	\$1,381	\$1,998,236	42.4%	\$814
Sales/Use Tax (Calendar 2010)	2,437,972	29.4	856	1,354,862	28.7	552
Motor Vehicle Sales Tax (Calendar 2010)	244,177	2.9	86	224,334	4.8	91
Motor Vehicle Registration Tax (Calendar 2010)	290,686	3.5	102	249,047	5.3	101
Motor Fuels Tax (Calendar 2010)	395,870	4.8	139	448,568	9.5	183
Corporate Income Tax (Calendar 2009)	479,849	5.8	168	182,040	3.9	74
State General Property Tax (Payable 2010)	520,656	6.3	183	256,045	5.4	104
Total State Taxes	\$8,304,261	100.0%	\$2,914	\$4,713,132	100.0%	\$1,920

I. Major State Aids/Credits	METRO - % of Total		NONMETRO - % of Total	
	Amount (000s)	Percent	Amount (000s)	Percent
A. Aids to Local Governments				
Education Aid (2009-2010)	\$3,426,899	55.8%	\$2,718,278	44.2%
Human Services Aid (Calendar 2010)				
Medical Assistance	1,132,290	53.9	966,602	46.1
Minnesota Family Investment Program	49,610	65.2	26,488	34.8
General Assistance including GAMC	81,581	65.6	42,731	34.4
Social Services	614,106	53.1	542,702	46.9
Miscellaneous	93,803	62.3	56,755	37.7
Total	1,971,390	54.7	1,635,279	45.3
Highway Aid (Calendar 2010)				
County Aid	94,492	22.0	334,266	78.0
Municipal Aid	86,808	67.1	42,599	32.9
Township Aid	710	2.2	31,879	97.8
Total	182,010	30.8	408,744	69.2
Local Government Aid (Calendar 2010)	133,231	31.2	293,207	68.8
Disparity Reduction Aid (Calendar 2010)	1,366	7.6	16,665	92.4
County Program Aid (Payable 2010)	67,009	40.6	97,927	59.4
Community Corrections Funding (2010)	42,201	49.7	42,648	50.3
Total Aids	5,824,107	52.8	5,212,747	47.2
B. Property Tax Credits (Payable 2010)				
Homestead Market Value Credit	54,526	35.8	97,625	64.2
Agricultural Market Value Credit	1,078	4.6	22,480	95.4
Miscellaneous Credits	465	2.1	22,126	97.9
Total Property Tax Credits	56,069	28.3	142,231	71.7
C. Property Tax Refunds (09 filed 10)				
Regular (Homeowners)	191,339	69.8	82,653	30.2
Regular (Renters)	91,802	66.7	45,749	33.3
Targeting Refund	1,032	44.2	1,302	55.8
Total Property Tax Refunds	284,172	68.7	129,704	31.3
Total Aids/Credits	\$6,164,347	52.9%	\$5,484,682	47.1%
II. Property Tax Data				
A. Property Tax Levy (Payable 2010)				
County Levy	\$1,219,222	49.6%	\$1,240,258	50.4%
City/Town Levy	1,151,125	61.2	728,326	38.8
School District Net Tax Capacity Levy	745,527	59.3	512,487	40.7
School District Referendum Market Value Levy	540,992	71.3	217,486	28.7
Miscellaneous District Levy	972,670	90.9	97,400	9.1
State Property Tax Levy	520,656	67.0	256,045	33.0
Total Levy	\$5,150,192	62.8%	\$3,052,002	37.2%
Less Property Tax Credits	56,069		142,231	
Net Property Taxes Payable	5,094,123		2,909,771	
B. Property Valuation (2009 Assessment)				
Market Valuation	\$311,841,569		\$270,624,622	
Referendum Market Valuation	306,895,016		164,909,009	
Net Tax Capacity (NTC)	3,758,275		2,766,046	
C. Average Local NTC Tax Rate	107.985		93.020	
Avg. Referendum Mkt. Value Tax Rate	0.186		0.135	
III. Major State Taxes				
Individual Income Tax (2009 filed 2010)	\$3,935,050	66.3%	\$1,998,236	33.7%
Sales/Use Tax (Calendar 2010)	2,437,972	64.3	1,354,862	35.7
Motor Vehicle Sales Tax (Calendar 2010)	244,177	52.1	224,334	47.9
Motor Vehicle Registration Tax (Calendar 2010)	290,686	53.9	249,047	46.1
Motor Fuels Tax (Calendar 2010)	395,870	46.9	448,568	53.1
Corporate Income Tax (Calendar 2009)	479,849	72.5	182,040	27.5
State General Property Tax (Payable 2010)	520,656	67.0	256,045	33.0
Total State Taxes	\$8,304,261	63.8%	\$4,713,132	36.2%

3. Regional Data

There are four statewide maps comparing various tax/aid factors.

- Map on page 112 is total per capita aid and credits by economic development region
- Map on page 113 is total per capita taxes (residents only) by economic development region
- Map on page 114 is per capita personal income by county
- Map on page 115 is per capita personal income by economic development region

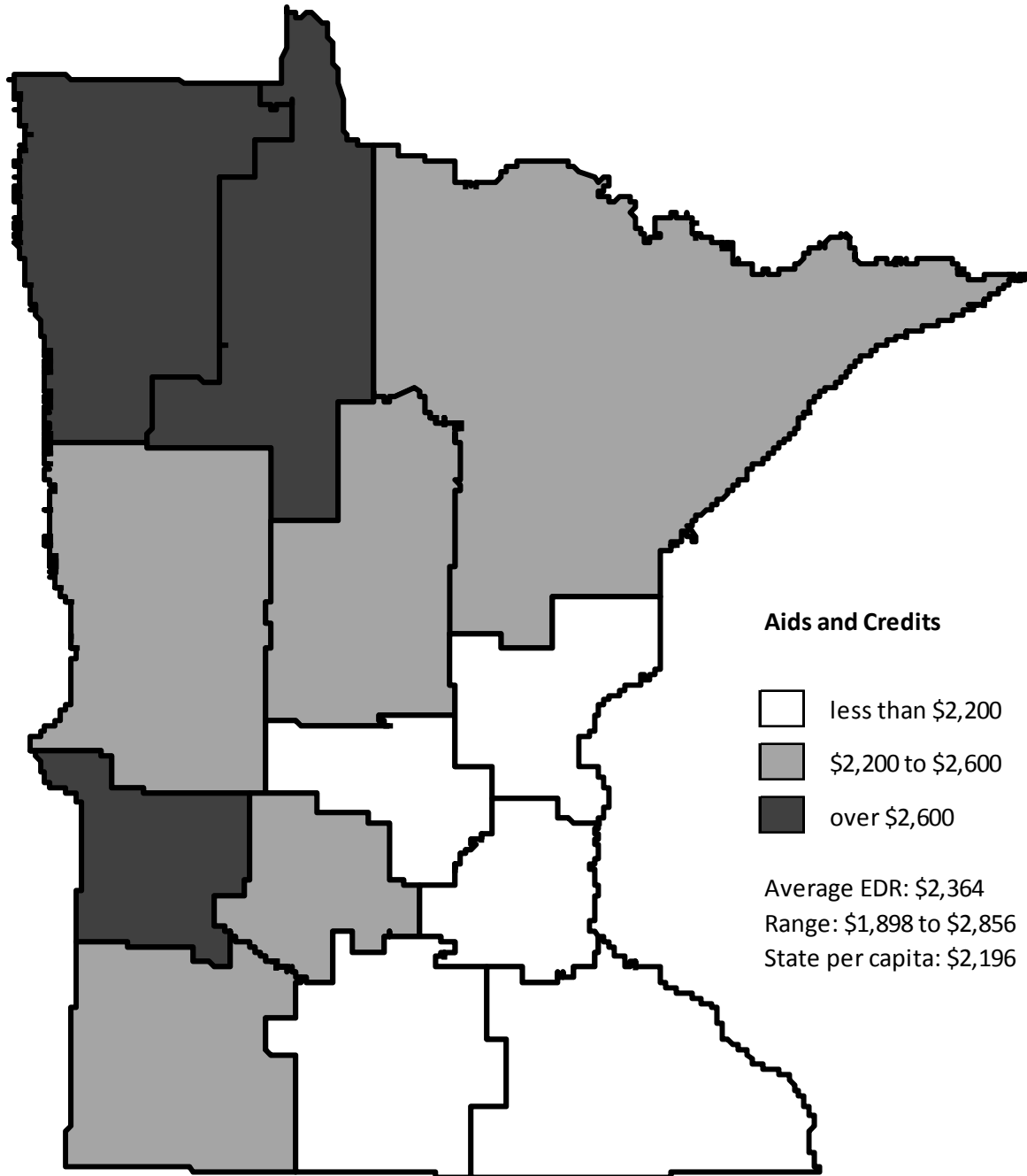
Table 3 compares the state aid/tax data for each of the 13 regions with the statewide totals. There is a separate table for each region.

Statewide per capita amounts exclude income and sales taxes paid by nonresidents of Minnesota.

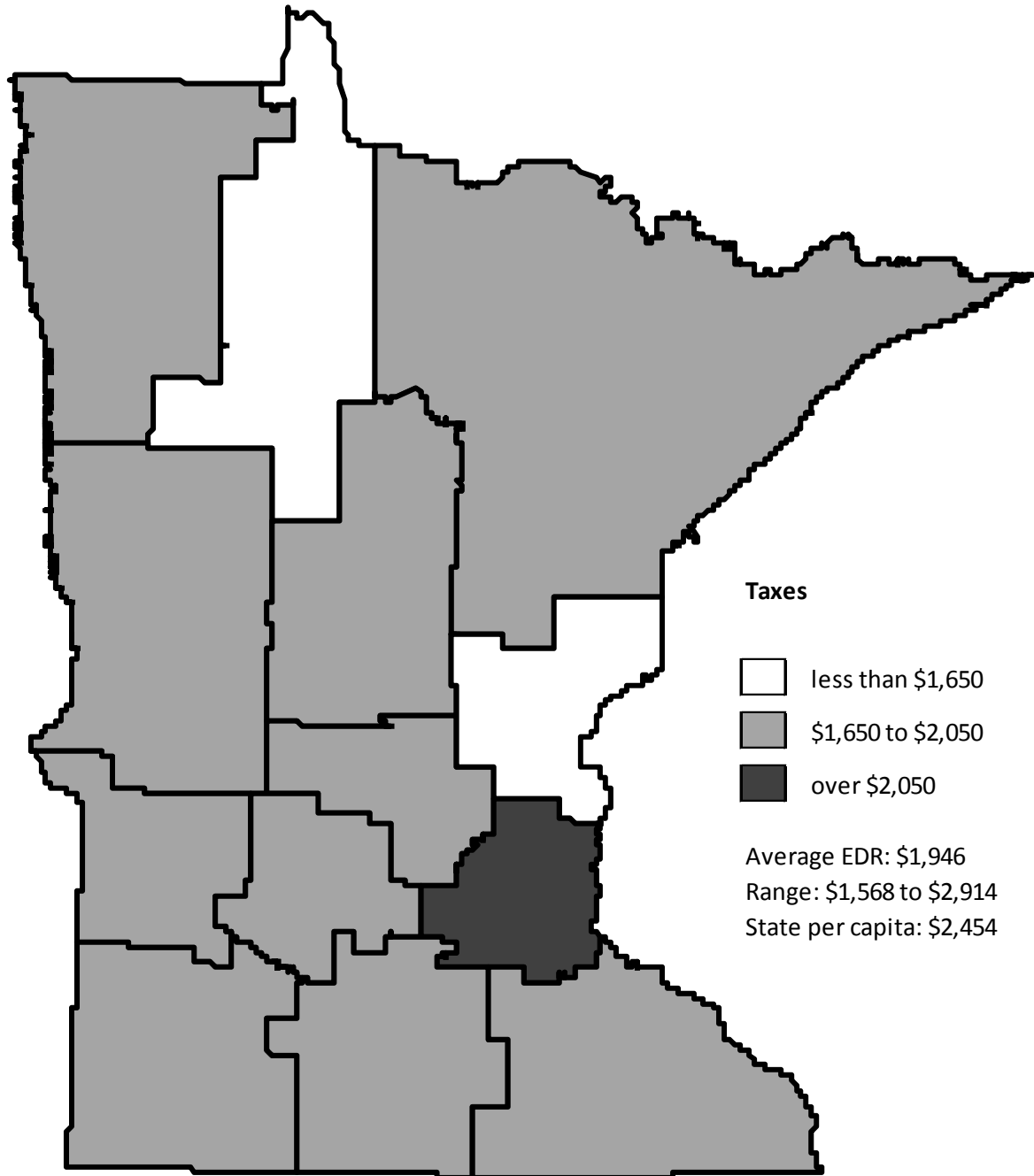
The map of Minnesota on page 4 and table on page 5 show the counties that are located in each of the 13 economic development regions.

2010 population is used to calculate per capita amounts in the tables and maps throughout this report, even if 2009 is the most recent year for which data for a particular aid or tax is available, except for Appendix C and the maps on pages 114 and 115.

Total Aids and Credits (11.6 billion), per capita by Economic Development Region

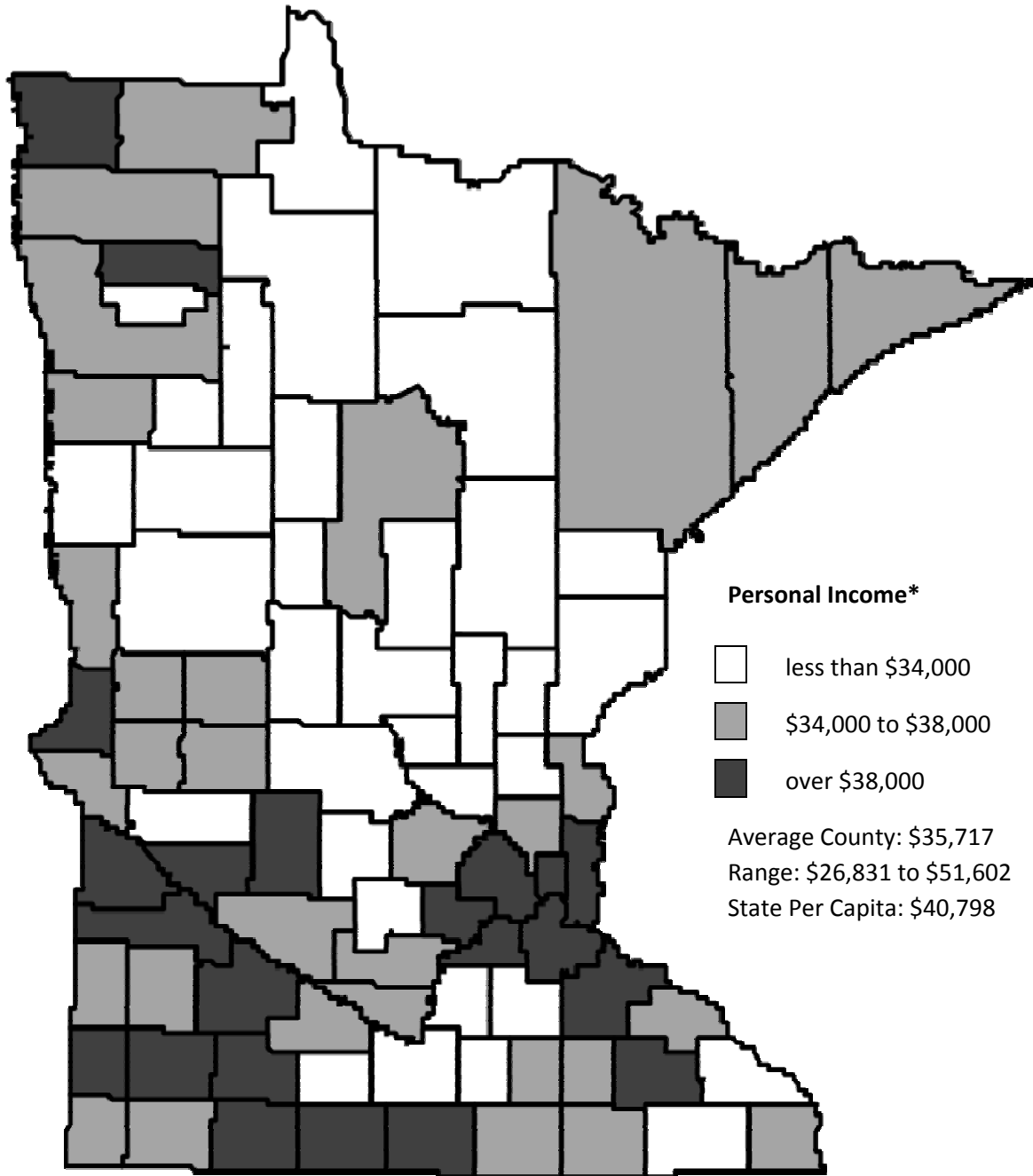


Total Taxes (13.0 Billion),* per capita by Economic Development Region



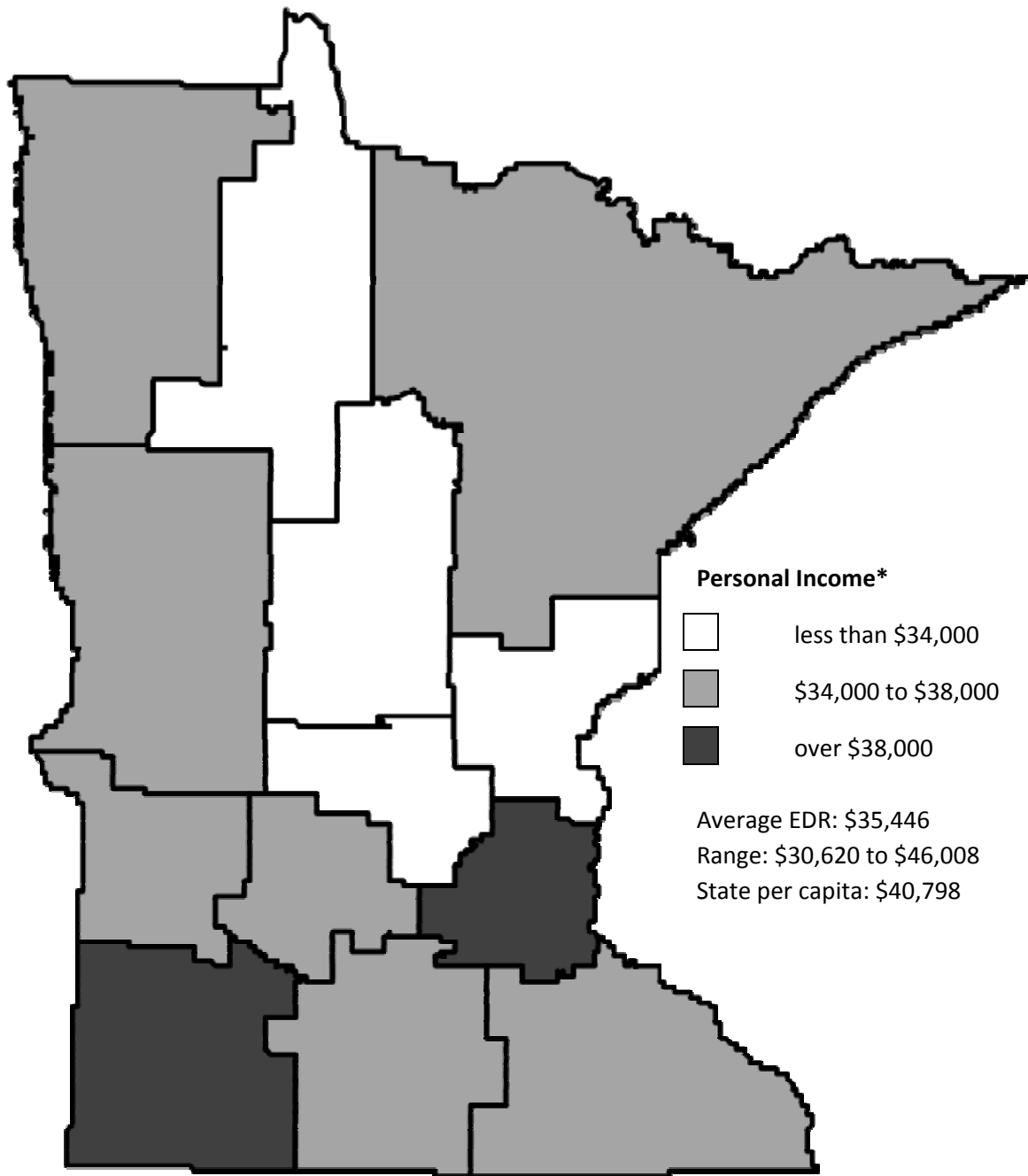
* Total taxes include only the taxes on residents. The \$1.0 billion paid by nonresidents and not allocated to Minnesota counties is excluded.

Personal Income (\$216.3 billion in 2009), per capita by County



*See Appendix C for listing of Personal Income by County and definition of Personal Income.

Personal Income (\$216.3 billion in 2009), per capita by Economic Development Region



*See Appendix C for listing of Personal Income by County and definition of Personal Income.

I. Major State Aids/Credits	NW (1)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2009-2010)	\$111,814	47.3%	\$1,299	\$6,145,177	55.7%	\$1,159
Human Services Aid (Calendar 2010)						
Medical Assistance	42,978	18.2	499	2,098,892	19.0	396
Minnesota Family Investment Program	824	0.3	10	76,098	0.7	14
General Assistance including GAMC	1,629	0.7	19	124,312	1.1	23
Social Services	23,359	9.9	271	1,156,808	10.5	218
Miscellaneous	1,869	0.8	22	150,559	1.4	28
Total	70,660	29.9	821	3,606,669	32.7	680
Highway Aid (Calendar 2010)						
County Aid	25,797	10.9	300	428,757	3.9	81
Municipal Aid	1,441	0.6	17	129,407	1.2	24
Township Aid	3,820	1.6	44	32,590	0.3	6
Total	31,059	13.1	361	590,755	5.4	111
Local Government Aid (Calendar 2010)	15,276	6.5	177	426,438	3.9	80
Disparity Reduction Aid (Calendar 2010)	503	0.2	6	18,031	0.2	3
County Program Aid (Payable 2010)	5,523	2.3	64	164,935	1.5	31
Community Corrections Funding (2010)	1,801	0.8	21	84,849	0.8	16
Total Aids	236,636	100.0	2,749	11,036,854	100.0	2,081
B. Property Tax Credits (Payable 2010)						
Homestead Market Value Credit	3,960	59.9	46	152,150	76.7	29
Agricultural Market Value Credit	1,557	23.5	18	23,558	11.9	4
Miscellaneous Credits	1,094	16.6	13	22,591	11.4	4
Total Property Tax Credits	6,611	100.0	77	198,300	100.0	37
C. Property Tax Refunds (09 filed 10)						
Regular (Homeowners)	1,555	58.3	18	273,991	66.2	52
Regular (Renters)	1,100	41.3	13	137,551	33.2	26
Targeting Refund	10	0.4	0	2,334	0.6	0
Total Property Tax Refunds	2,666	100.0	31	413,876	100.0	78
Total Aids/Credits	\$245,912	100.0%	\$2,856	\$11,649,030	100.0%	\$2,196
II. Property Tax Data						
A. Property Tax Levy (Payable 2010)						
County Levy	\$44,034	44.4%	\$511	\$2,459,480	30.0%	\$464
City/Town Levy	20,698	20.9	240	1,879,451	22.9	354
School District Net Tax Capacity Levy	13,906	14.0	162	1,258,014	15.3	237
School District Referendum Market Value Levy	7,565	7.6	88	758,478	9.2	143
Miscellaneous District Levy	5,891	5.9	68	1,070,070	13.0	202
State Property Tax Levy	7,070	7.1	82	776,701	9.5	146
Total Levy	\$99,164	100.0%	1,152	\$8,202,194	100.0%	1,546
Less Property Tax Credits	6,611		77	198,300		37
Net Property Taxes Payable	92,553		1,075	8,003,895		1,509
B. Property Valuation (2009 Assessment)						
Market Valuation	\$8,405,841		\$97,639	\$582,466,191		\$109,818
Referendum Market Valuation	3,516,930		\$40,851	471,804,024		88,954
Net Tax Capacity (NTC)	79,415		922	6,524,322		1,230
C. Average Local NTC Tax Rate	106.440			101.640		
Avg. Referendum Mkt. Value Tax Rate	0.215			0.168		
III. Major State Taxes						
Individual Income Tax (2009 filed 2010)	\$76,817	47.8%	\$892	\$5,933,287	45.6%	\$1,119
Sales/Use Tax (Calendar 2010)	36,342	22.6	422	3,792,834	29.1	715
Motor Vehicle Sales Tax (Calendar 2010)	8,677	5.4	101	468,512	3.6	88
Motor Vehicle Registration Tax (Calendar 2010)	9,697	6.0	113	539,733	4.1	102
Motor Fuels Tax (Calendar 2010)	16,400	10.2	191	844,438	6.5	159
Corporate Income Tax (Calendar 2010)	5,710	3.6	66	661,889	5.1	125
State General Property Tax (Payable 2010)	7,070	4.4	82	776,701	6.0	146
Total State Taxes	\$160,713	100.0%	\$1,867	\$13,017,393	100.0%	\$2,454

I. Major State Aids/Credits	HEADWATERS (2)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2009-2010)	\$111,196	48.6%	\$1,339	\$6,145,177	55.7%	\$1,159
Human Services Aid (Calendar 2010)						
Medical Assistance	57,767	25.3	696	2,098,892	19.0	396
Minnesota Family Investment Program	3,499	1.5	42	76,098	0.7	14
General Assistance including GAMC	3,262	1.4	39	124,312	1.1	23
Social Services	20,616	9.0	248	1,156,808	10.5	218
Miscellaneous	1,931	0.8	23	150,559	1.4	28
Total	87,075	38.1	1,049	3,606,669	32.7	680
Highway Aid (Calendar 2010)						
County Aid	15,744	6.9	190	428,757	3.9	81
Municipal Aid	473	0.2	6	129,407	1.2	24
Township Aid	1,652	0.7	20	32,590	0.3	6
Total	17,868	7.8	215	590,755	5.4	111
Local Government Aid (Calendar 2010)	5,155	2.3	62	426,438	3.9	80
Disparity Reduction Aid (Calendar 2010)	232	0.1	3	18,031	0.2	3
County Program Aid (Payable 2010)	5,597	2.4	67	164,935	1.5	31
Community Corrections Funding (2010)	1,595	0.7	19	84,849	0.8	16
Total Aids	228,719	100.0	2,755	11,036,854	100.0	2,081
B. Property Tax Credits (Payable 2010)						
Homestead Market Value Credit	3,343	78.8	40	152,150	76.7	29
Agricultural Market Value Credit	866	20.4	10	23,558	11.9	4
Miscellaneous Credits	36	0.9	0	22,591	11.4	4
Total Property Tax Credits	4,245	100.0	51	198,300	100.0	37
C. Property Tax Refunds (09 filed 10)						
Regular (Homeowners)	1,842	59.0	22	273,991	66.2	52
Regular (Renters)	1,257	40.2	15	137,551	33.2	26
Targeting Refund	24	0.8	0	2,334	0.6	0
Total Property Tax Refunds	3,123	100.0	38	413,876	100.0	78
Total Aids/Credits	\$236,086	100.0%	\$2,844	\$11,649,030	100.0%	\$2,196
II. Property Tax Data						
A. Property Tax Levy (Payable 2010)						
County Levy	\$38,801	42.2%	\$467	\$2,459,480	30.0%	\$464
City/Town Levy	17,012	18.5	205	1,879,451	22.9	354
School District Net Tax Capacity Levy	18,297	19.9	220	1,258,014	15.3	237
School District Referendum Market Value Levy	5,167	5.6	62	758,478	9.2	143
Miscellaneous District Levy	2,736	3.0	33	1,070,070	13.0	202
State Property Tax Levy	9,877	10.7	119	776,701	9.5	146
Total Levy	\$91,890	100.0%	1,107	\$8,202,194	100.0%	1,546
Less Property Tax Credits	4,245		51	198,300		37
Net Property Taxes Payable	87,645		1,056	8,003,895		1,509
B. Property Valuation (2009 Assessment)						
Market Valuation	\$8,567,233		\$103,191	\$582,466,191		\$109,818
Referendum Market Valuation	4,803,708		\$57,860	471,804,024		88,954
Net Tax Capacity (NTC)	89,347		1,076	6,524,322		1,230
C. Average Local NTC Tax Rate	86.009			101.640		
Avg. Referendum Mkt. Value Tax Rate	0.108			0.168		
III. Major State Taxes						
Individual Income Tax (2009 filed 2010)	\$45,427	33.7%	\$547	\$5,933,287	45.6%	\$1,119
Sales/Use Tax (Calendar 2010)	47,072	35.0	567	3,792,834	29.1	715
Motor Vehicle Sales Tax (Calendar 2010)	6,814	5.1	82	468,512	3.6	88
Motor Vehicle Registration Tax (Calendar 2010)	7,327	5.4	88	539,733	4.1	102
Motor Fuels Tax (Calendar 2010)	13,836	10.3	167	844,438	6.5	159
Corporate Income Tax (Calendar 2010)	4,328	3.2	52	661,889	5.1	125
State General Property Tax (Payable 2010)	9,877	7.3	119	776,701	6.0	146
Total State Taxes	\$134,682	100.0%	\$1,622	\$13,017,393	100.0%	\$2,454

I. Major State Aids/Credits	ARROWHEAD (3)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2009-2010)	\$328,502	43.3%	\$1,007	\$6,145,177	55.7%	\$1,159
Human Services Aid (Calendar 2010)						
Medical Assistance	157,331	20.7	482	2,098,892	19.0	396
Minnesota Family Investment Program	5,676	0.7	17	76,098	0.7	14
General Assistance including GAMC	10,219	1.3	31	124,312	1.1	23
Social Services	90,043	11.9	276	1,156,808	10.5	218
Miscellaneous	13,138	1.7	40	150,559	1.4	28
Total	276,408	36.4	847	3,606,669	32.7	680
Highway Aid (Calendar 2010)						
County Aid	47,621	6.3	146	428,757	3.9	81
Municipal Aid	8,576	1.1	26	129,407	1.2	24
Township Aid	1,244	0.2	4	32,590	0.3	6
Total	57,441	7.6	176	590,755	5.4	111
Local Government Aid (Calendar 2010)	64,775	8.5	199	426,438	3.9	80
Disparity Reduction Aid (Calendar 2010)	10,637	1.4	33	18,031	0.2	3
County Program Aid (Payable 2010)	13,846	1.8	42	164,935	1.5	31
Community Corrections Funding (2010)	7,125	0.9	22	84,849	0.8	16
Total Aids	758,734	100.0	2,326	11,036,854	100.0	2,081
B. Property Tax Credits (Payable 2010)						
Homestead Market Value Credit	13,543	45.4	42	152,150	76.7	29
Agricultural Market Value Credit	935	3.1	3	23,558	11.9	4
Miscellaneous Credits	15,385	51.5	47	22,591	11.4	4
Total Property Tax Credits	29,862	100.0	92	198,300	100.0	37
C. Property Tax Refunds (09 filed 10)						
Regular (Homeowners)	8,738	54.1	27	273,991	66.2	52
Regular (Renters)	7,011	43.4	21	137,551	33.2	26
Targeting Refund	398	2.5	1	2,334	0.6	0
Total Property Tax Refunds	16,148	100.0	49	413,876	100.0	78
Total Aids/Credits	\$804,744	100.0%	\$2,467	\$11,649,030	100.0%	\$2,196
II. Property Tax Data						
A. Property Tax Levy (Payable 2010)						
County Levy	\$175,802	44.9%	\$539	\$2,459,480	30.0%	\$464
City/Town Levy	85,716	21.9	263	1,879,451	22.9	354
School District Net Tax Capacity Levy	57,160	14.6	175	1,258,014	15.3	237
School District Referendum Market Value Levy	16,114	4.1	49	758,478	9.2	143
Miscellaneous District Levy	20,225	5.2	62	1,070,070	13.0	202
State Property Tax Levy	36,160	9.2	111	776,701	9.5	146
Total Levy	\$391,178	100.0%	1,199	\$8,202,194	100.0%	1,546
Less Property Tax Credits	29,862		92	198,300		37
Net Property Taxes Payable	361,316		1,108	8,003,895		1,509
B. Property Valuation (2009 Assessment)						
Market Valuation	\$32,604,109		\$99,944	\$582,466,191		\$109,818
Referendum Market Valuation	22,150,275		\$67,899	471,804,024		88,954
Net Tax Capacity (NTC)	355,225		1,089	6,524,322		1,230
C. Average Local NTC Tax Rate	95.372			101.640		
Avg. Referendum Mkt. Value Tax Rate	0.073			0.168		
III. Major State Taxes						
Individual Income Tax (2009 filed 2010)	\$242,402	37.4%	\$743	\$5,933,287	45.6%	\$1,119
Sales/Use Tax (Calendar 2010)	225,147	34.7	690	3,792,834	29.1	715
Motor Vehicle Sales Tax (Calendar 2010)	29,198	4.5	90	468,512	3.6	88
Motor Vehicle Registration Tax (Calendar 2010)	32,403	5.0	99	539,733	4.1	102
Motor Fuels Tax (Calendar 2010)	57,754	8.9	177	844,438	6.5	159
Corporate Income Tax (Calendar 2010)	24,907	3.8	76	661,889	5.1	125
State General Property Tax (Payable 2010)	36,160	5.6	111	776,701	6.0	146
Total State Taxes	\$647,970	100.0%	\$1,986	\$13,017,393	100.0%	\$2,454

I. Major State Aids/Credits	W CENTRAL (4)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2009-2010)	\$235,590	49.3%	\$1,063	\$6,145,177	55.7%	\$1,159
Human Services Aid (Calendar 2010)						
Medical Assistance	95,680	20.0	432	2,098,892	19.0	396
Minnesota Family Investment Program	2,150	0.5	10	76,098	0.7	14
General Assistance including GAMC	3,855	0.8	17	124,312	1.1	23
Social Services	54,481	11.4	246	1,156,808	10.5	218
Miscellaneous	4,916	1.0	22	150,559	1.4	28
Total	161,081	33.7	727	3,606,669	32.7	680
Highway Aid (Calendar 2010)						
County Aid	35,523	7.4	160	428,757	3.9	81
Municipal Aid	3,767	0.8	17	129,407	1.2	24
Township Aid	4,125	0.9	19	32,590	0.3	6
Total	43,415	9.1	196	590,755	5.4	111
Local Government Aid (Calendar 2010)	25,641	5.4	116	426,438	3.9	80
Disparity Reduction Aid (Calendar 2010)	312	0.1	1	18,031	0.2	3
County Program Aid (Payable 2010)	7,697	1.6	35	164,935	1.5	31
Community Corrections Funding (2010)	3,773	0.8	17	84,849	0.8	16
Total Aids	477,509	100.0	2,154	11,036,854	100.0	2,081
B. Property Tax Credits (Payable 2010)						
Homestead Market Value Credit	9,409	58.2	42	152,150	76.7	29
Agricultural Market Value Credit	2,554	15.8	12	23,558	11.9	4
Miscellaneous Credits	4,199	26.0	19	22,591	11.4	4
Total Property Tax Credits	16,162	100.0	73	198,300	100.0	37
C. Property Tax Refunds (09 filed 10)						
Regular (Homeowners)	5,545	58.0	25	273,991	66.2	52
Regular (Renters)	3,939	41.2	18	137,551	33.2	26
Targeting Refund	82	0.9	0	2,334	0.6	0
Total Property Tax Refunds	9,566	100.0	43	413,876	100.0	78
Total Aids/Credits	\$503,237	100.0%	\$2,270	\$11,649,030	100.0%	\$2,196
II. Property Tax Data						
A. Property Tax Levy (Payable 2010)						
County Levy	\$120,670	44.0%	\$544	\$2,459,480	30.0%	\$464
City/Town Levy	58,558	21.4	264	1,879,451	22.9	354
School District Net Tax Capacity Levy	43,285	15.8	195	1,258,014	15.3	237
School District Referendum Market Value Levy	16,408	6.0	74	758,478	9.2	143
Miscellaneous District Levy	10,935	4.0	49	1,070,070	13.0	202
State Property Tax Levy	24,168	8.8	109	776,701	9.5	146
Total Levy	\$274,024	100.0%	1,236	\$8,202,194	100.0%	1,546
Less Property Tax Credits	16,162		73	198,300		37
Net Property Taxes Payable	257,862		1,163	8,003,895		1,509
B. Property Valuation (2009 Assessment)						
Market Valuation	\$29,233,676		\$131,869	\$582,466,191		\$109,818
Referendum Market Valuation	14,853,900		\$67,004	471,804,024		88,954
Net Tax Capacity (NTC)	289,406		1,305	6,524,322		1,230
C. Average Local NTC Tax Rate	80.575			101.640		
Avg. Referendum Mkt. Value Tax Rate	0.112			0.168		
III. Major State Taxes						
Individual Income Tax (2009 filed 2010)	\$169,687	39.7%	\$765	\$5,933,287	45.6%	\$1,119
Sales/Use Tax (Calendar 2010)	130,640	30.6	589	3,792,834	29.1	715
Motor Vehicle Sales Tax (Calendar 2010)	20,559	4.8	93	468,512	3.6	88
Motor Vehicle Registration Tax (Calendar 2010)	22,872	5.4	103	539,733	4.1	102
Motor Fuels Tax (Calendar 2010)	45,391	10.6	205	844,438	6.5	159
Corporate Income Tax (Calendar 2010)	13,885	3.3	63	661,889	5.1	125
State General Property Tax (Payable 2010)	24,168	5.7	109	776,701	6.0	146
Total State Taxes	\$427,202	100.0%	\$1,927	\$13,017,393	100.0%	\$2,454

I. Major State Aids/Credits	FIVE (5)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2009-2010)	\$188,824	53.0%	\$1,158	\$6,145,177	55.7%	\$1,159
Human Services Aid (Calendar 2010)						
Medical Assistance	77,910	21.9	478	2,098,892	19.0	396
Minnesota Family Investment Program	1,694	0.5	10	76,098	0.7	14
General Assistance including GAMC	2,639	0.7	16	124,312	1.1	23
Social Services	35,767	10.0	219	1,156,808	10.5	218
Miscellaneous	4,359	1.2	27	150,559	1.4	28
Total	122,370	34.4	751	3,606,669	32.7	680
Highway Aid (Calendar 2010)						
County Aid	20,892	5.9	128	428,757	3.9	81
Municipal Aid	1,426	0.4	9	129,407	1.2	24
Township Aid	1,935	0.5	12	32,590	0.3	6
Total	24,254	6.8	149	590,755	5.4	111
Local Government Aid (Calendar 2010)	12,998	3.7	80	426,438	3.9	80
Disparity Reduction Aid (Calendar 2010)	338	0.1	2	18,031	0.2	3
County Program Aid (Payable 2010)	4,287	1.2	26	164,935	1.5	31
Community Corrections Funding (2010)	2,907	0.8	18	84,849	0.8	16
Total Aids	355,978	100.0	2,184	11,036,854	100.0	2,081
B. Property Tax Credits (Payable 2010)						
Homestead Market Value Credit	7,098	68.4	44	152,150	76.7	29
Agricultural Market Value Credit	2,114	20.4	13	23,558	11.9	4
Miscellaneous Credits	1,172	11.3	7	22,591	11.4	4
Total Property Tax Credits	10,385	100.0	64	198,300	100.0	37
C. Property Tax Refunds (09 filed 10)						
Regular (Homeowners)	5,696	65.9	35	273,991	66.2	52
Regular (Renters)	2,866	33.1	18	137,551	33.2	26
Targeting Refund	86	1.0	1	2,334	0.6	0
Total Property Tax Refunds	8,649	100.0	53	413,876	100.0	78
Total Aids/Credits	\$375,011	100.0%	\$2,301	\$11,649,030	100.0%	\$2,196
II. Property Tax Data						
A. Property Tax Levy (Payable 2010)						
County Levy	\$91,458	40.5%	\$561	\$2,459,480	30.0%	\$464
City/Town Levy	53,403	23.6	328	1,879,451	22.9	354
School District Net Tax Capacity Levy	37,278	16.5	229	1,258,014	15.3	237
School District Referendum Market Value Levy	10,760	4.8	66	758,478	9.2	143
Miscellaneous District Levy	4,838	2.1	30	1,070,070	13.0	202
State Property Tax Levy	28,295	12.5	174	776,701	9.5	146
Total Levy	\$226,032	100.0%	1,387	\$8,202,194	100.0%	1,546
Less Property Tax Credits	10,385		64	198,300		37
Net Property Taxes Payable	215,648		1,323	8,003,895		1,509
B. Property Valuation (2009 Assessment)						
Market Valuation	\$25,721,619		\$157,798	\$582,466,191		\$109,818
Referendum Market Valuation	13,173,308		\$80,816	471,804,024		88,954
Net Tax Capacity (NTC)	266,813		1,637	6,524,322		1,230
C. Average Local NTC Tax Rate	70.055			101.640		
Avg. Referendum Mkt. Value Tax Rate	0.082			0.168		
III. Major State Taxes						
Individual Income Tax (2009 filed 2010)	\$98,586	33.6%	\$605	\$5,933,287	45.6%	\$1,119
Sales/Use Tax (Calendar 2010)	93,169	31.7	572	3,792,834	29.1	715
Motor Vehicle Sales Tax (Calendar 2010)	15,201	5.2	93	468,512	3.6	88
Motor Vehicle Registration Tax (Calendar 2010)	16,252	5.5	100	539,733	4.1	102
Motor Fuels Tax (Calendar 2010)	33,026	11.2	203	844,438	6.5	159
Corporate Income Tax (Calendar 2010)	9,110	3.1	56	661,889	5.1	125
State General Property Tax (Payable 2010)	28,295	9.6	174	776,701	6.0	146
Total State Taxes	\$293,640	100.0%	\$1,801	\$13,017,393	100.0%	\$2,454

I. Major State Aids/Credits	SIX EAST (6E)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2009-2010)	\$135,836	53.5%	\$1,152	\$6,145,177	55.7%	\$1,159
Human Services Aid (Calendar 2010)						
Medical Assistance	46,307	18.2	393	2,098,892	19.0	396
Minnesota Family Investment Program	1,105	0.4	9	76,098	0.7	14
General Assistance including GAMC	1,688	0.7	14	124,312	1.1	23
Social Services	24,822	9.8	211	1,156,808	10.5	218
Miscellaneous	2,236	0.9	19	150,559	1.4	28
Total	76,159	30.0	646	3,606,669	32.7	680
Highway Aid (Calendar 2010)						
County Aid	16,562	6.5	140	428,757	3.9	81
Municipal Aid	1,812	0.7	15	129,407	1.2	24
Township Aid	1,695	0.7	14	32,590	0.3	6
Total	20,069	7.9	170	590,755	5.4	111
Local Government Aid (Calendar 2010)	15,280	6.0	130	426,438	3.9	80
Disparity Reduction Aid (Calendar 2010)	357	0.1	3	18,031	0.2	3
County Program Aid (Payable 2010)	4,076	1.6	35	164,935	1.5	31
Community Corrections Funding (2010)	2,042	0.8	17	84,849	0.8	16
Total Aids	253,821	100.0	2,152	11,036,854	100.0	2,081
B. Property Tax Credits (Payable 2010)						
Homestead Market Value Credit	5,010	78.8	42	152,150	76.7	29
Agricultural Market Value Credit	1,338	21.1	11	23,558	11.9	4
Miscellaneous Credits	6	0.1	0	22,591	11.4	4
Total Property Tax Credits	6,354	100.0	54	198,300	100.0	37
C. Property Tax Refunds (09 filed 10)						
Regular (Homeowners)	5,116	68.4	43	273,991	66.2	52
Regular (Renters)	2,288	30.6	19	137,551	33.2	26
Targeting Refund	79	1.1	1	2,334	0.6	0
Total Property Tax Refunds	7,483	100.0	63	413,876	100.0	78
Total Aids/Credits	\$267,657	100.0%	\$2,270	\$11,649,030	100.0%	\$2,196
II. Property Tax Data						
A. Property Tax Levy (Payable 2010)						
County Levy	\$68,090	44.9%	\$577	\$2,459,480	30.0%	\$464
City/Town Levy	36,074	23.8	306	1,879,451	22.9	354
School District Net Tax Capacity Levy	20,235	13.3	172	1,258,014	15.3	237
School District Referendum Market Value Levy	13,937	9.2	118	758,478	9.2	143
Miscellaneous District Levy	3,335	2.2	28	1,070,070	13.0	202
State Property Tax Levy	10,114	6.7	86	776,701	9.5	146
Total Levy	\$151,785	100.0%	1,287	\$8,202,194	100.0%	1,546
Less Property Tax Credits	6,354		54	198,300		37
Net Property Taxes Payable	145,431		1,233	8,003,895		1,509
B. Property Valuation (2009 Assessment)						
Market Valuation	\$14,178,371		\$120,237	\$582,466,191		\$109,818
Referendum Market Valuation	7,605,186		\$64,494	471,804,024		88,954
Net Tax Capacity (NTC)	136,607		1,158	6,524,322		1,230
C. Average Local NTC Tax Rate	93.505			101.640		
Avg. Referendum Mkt. Value Tax Rate	0.183			0.168		
III. Major State Taxes						
Individual Income Tax (2009 filed 2010)	\$98,582	43.5%	\$836	\$5,933,287	45.6%	\$1,119
Sales/Use Tax (Calendar 2010)	65,057	28.7	552	3,792,834	29.1	715
Motor Vehicle Sales Tax (Calendar 2010)	11,206	4.9	95	468,512	3.6	88
Motor Vehicle Registration Tax (Calendar 2010)	12,387	5.5	105	539,733	4.1	102
Motor Fuels Tax (Calendar 2010)	19,738	8.7	167	844,438	6.5	159
Corporate Income Tax (Calendar 2010)	9,496	4.2	81	661,889	5.1	125
State General Property Tax (Payable 2010)	10,114	4.5	86	776,701	6.0	146
Total State Taxes	\$226,579	100.0%	\$1,921	\$13,017,393	100.0%	\$2,454

I. Major State Aids/Credits	MN VALLEY (6W)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2009-2010)	\$56,717	45.8%	\$1,255	\$6,145,177	55.7%	\$1,159
Human Services Aid (Calendar 2010)						
Medical Assistance	24,806	20.0	549	2,098,892	19.0	396
Minnesota Family Investment Program	334	0.3	7	76,098	0.7	14
General Assistance including GAMC	373	0.3	8	124,312	1.1	23
Social Services	11,489	9.3	254	1,156,808	10.5	218
Miscellaneous	897	0.7	20	150,559	1.4	28
Total	37,899	30.6	839	3,606,669	32.7	680
Highway Aid (Calendar 2010)						
County Aid	13,792	11.1	305	428,757	3.9	81
Municipal Aid	209	0.2	5	129,407	1.2	24
Township Aid	2,512	2.0	56	32,590	0.3	6
Total	16,513	13.3	365	590,755	5.4	111
Local Government Aid (Calendar 2010)	8,917	7.2	197	426,438	3.9	80
Disparity Reduction Aid (Calendar 2010)	586	0.5	13	18,031	0.2	3
County Program Aid (Payable 2010)	2,312	1.9	51	164,935	1.5	31
Community Corrections Funding (2010)	801	0.6	18	84,849	0.8	16
Total Aids	123,744	100.0	2,738	11,036,854	100.0	2,081
B. Property Tax Credits (Payable 2010)						
Homestead Market Value Credit	2,035	68.2	45	152,150	76.7	29
Agricultural Market Value Credit	949	31.8	21	23,558	11.9	4
Miscellaneous Credits	0	0.0	0	22,591	11.4	4
Total Property Tax Credits	2,984	100.0	66	198,300	100.0	37
C. Property Tax Refunds (09 filed 10)						
Regular (Homeowners)	741	55.8	16	273,991	66.2	52
Regular (Renters)	578	43.6	13	137,551	33.2	26
Targeting Refund	8	0.6	0	2,334	0.6	0
Total Property Tax Refunds	1,327	100.0	29	413,876	100.0	78
Total Aids/Credits	\$128,055	100.0%	\$2,834	\$11,649,030	100.0%	\$2,196
II. Property Tax Data						
A. Property Tax Levy (Payable 2010)						
County Levy	\$29,367	46.4%	\$650	\$2,459,480	30.0%	\$464
City/Town Levy	15,614	24.6	346	1,879,451	22.9	354
School District Net Tax Capacity Levy	9,228	14.6	204	1,258,014	15.3	237
School District Referendum Market Value Levy	4,121	6.5	91	758,478	9.2	143
Miscellaneous District Levy	1,535	2.4	34	1,070,070	13.0	202
State Property Tax Levy	3,480	5.5	77	776,701	9.5	146
Total Levy	\$63,345	100.0%	1,402	\$8,202,194	100.0%	1,546
Less Property Tax Credits	2,984		66	198,300		37
Net Property Taxes Payable	60,361		1,336	8,003,895		1,509
B. Property Valuation (2009 Assessment)						
Market Valuation	\$7,484,020		\$165,612	\$582,466,191		\$109,818
Referendum Market Valuation	1,854,616		\$41,040	471,804,024		88,954
Net Tax Capacity (NTC)	64,977		1,438	6,524,322		1,230
C. Average Local NTC Tax Rate	85.342			101.640		
Avg. Referendum Mkt. Value Tax Rate	0.238			0.168		
III. Major State Taxes						
Individual Income Tax (2009 filed 2010)	\$39,584	46.8%	\$876	\$5,933,287	45.6%	\$1,119
Sales/Use Tax (Calendar 2010)	19,118	22.6	423	3,792,834	29.1	715
Motor Vehicle Sales Tax (Calendar 2010)	4,812	5.7	106	468,512	3.6	88
Motor Vehicle Registration Tax (Calendar 2010)	5,452	6.5	121	539,733	4.1	102
Motor Fuels Tax (Calendar 2010)	8,982	10.6	199	844,438	6.5	159
Corporate Income Tax (Calendar 2010)	3,094	3.7	68	661,889	5.1	125
State General Property Tax (Payable 2010)	3,480	4.1	77	776,701	6.0	146
Total State Taxes	\$84,521	100.0%	\$1,870	\$13,017,393	100.0%	\$2,454

I. Major State Aids/Credits	E CENTRAL (7E)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2009-2010)	\$176,971	55.9%	\$1,080	\$6,145,177	55.7%	\$1,159
Human Services Aid (Calendar 2010)						
Medical Assistance	61,691	19.5	377	2,098,892	19.0	396
Minnesota Family Investment Program	1,378	0.4	8	76,098	0.7	14
General Assistance including GAMC	2,662	0.8	16	124,312	1.1	23
Social Services	31,477	9.9	192	1,156,808	10.5	218
Miscellaneous	2,704	0.9	17	150,559	1.4	28
Total	99,912	31.6	610	3,606,669	32.7	680
Highway Aid (Calendar 2010)						
County Aid	20,276	6.4	124	428,757	3.9	81
Municipal Aid	1,621	0.5	10	129,407	1.2	24
Township Aid	1,136	0.4	7	32,590	0.3	6
Total	23,033	7.3	141	590,755	5.4	111
Local Government Aid (Calendar 2010)	6,774	2.1	41	426,438	3.9	80
Disparity Reduction Aid (Calendar 2010)	142	0.0	1	18,031	0.2	3
County Program Aid (Payable 2010)	6,300	2.0	38	164,935	1.5	31
Community Corrections Funding (2010)	3,337	1.1	20	84,849	0.8	16
Total Aids	316,468	100.0	1,932	11,036,854	100.0	2,081
B. Property Tax Credits (Payable 2010)						
Homestead Market Value Credit	6,813	77.5	42	152,150	76.7	29
Agricultural Market Value Credit	1,969	22.4	12	23,558	11.9	4
Miscellaneous Credits	15	0.2	0	22,591	11.4	4
Total Property Tax Credits	8,796	100.0	54	198,300	100.0	37
C. Property Tax Refunds (09 filed 10)						
Regular (Homeowners)	8,980	76.3	55	273,991	66.2	52
Regular (Renters)	2,706	23.0	17	137,551	33.2	26
Targeting Refund	86	0.7	1	2,334	0.6	0
Total Property Tax Refunds	11,772	100.0	72	413,876	100.0	78
Total Aids/Credits	\$337,036	100.0%	\$2,058	\$11,649,030	100.0%	\$2,196
II. Property Tax Data						
A. Property Tax Levy (Payable 2010)						
County Levy	\$86,685	45.3%	\$529	\$2,459,480	30.0%	\$464
City/Town Levy	43,108	22.5	263	1,879,451	22.9	354
School District Net Tax Capacity Levy	36,757	19.2	224	1,258,014	15.3	237
School District Referendum Market Value Levy	8,729	4.6	53	758,478	9.2	143
Miscellaneous District Levy	4,503	2.4	27	1,070,070	13.0	202
State Property Tax Levy	11,453	6.0	70	776,701	9.5	146
Total Levy	\$191,235	100.0%	1,168	\$8,202,194	100.0%	1,546
Less Property Tax Credits	8,796		54	198,300		37
Net Property Taxes Payable	182,439		1,114	8,003,895		1,509
B. Property Valuation (2009 Assessment)						
Market Valuation	\$15,674,033		\$95,696	\$582,466,191		\$109,818
Referendum Market Valuation	11,711,592		\$71,504	471,804,024		88,954
Net Tax Capacity (NTC)	159,998		977	6,524,322		1,230
C. Average Local NTC Tax Rate	106.706			101.640		
Avg. Referendum Mkt. Value Tax Rate	0.077			0.168		
III. Major State Taxes						
Individual Income Tax (2009 filed 2010)	\$114,912	44.8%	\$702	\$5,933,287	45.6%	\$1,119
Sales/Use Tax (Calendar 2010)	58,105	22.6	355	3,792,834	29.1	715
Motor Vehicle Sales Tax (Calendar 2010)	14,973	5.8	91	468,512	3.6	88
Motor Vehicle Registration Tax (Calendar 2010)	15,782	6.1	96	539,733	4.1	102
Motor Fuels Tax (Calendar 2010)	34,301	13.4	209	844,438	6.5	159
Corporate Income Tax (Calendar 2010)	7,227	2.8	44	661,889	5.1	125
State General Property Tax (Payable 2010)	11,453	4.5	70	776,701	6.0	146
Total State Taxes	\$256,752	100.0%	\$1,568	\$13,017,393	100.0%	\$2,454

I. Major State Aids/Credits	CENTRAL MN (7W)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2009-2010)	\$460,902	63.9%	\$1,146	\$6,145,177	55.7%	\$1,159
Human Services Aid (Calendar 2010)						
Medical Assistance	109,509	15.2	272	2,098,892	19.0	396
Minnesota Family Investment Program	3,714	0.5	9	76,098	0.7	14
General Assistance including GAMC	4,787	0.7	12	124,312	1.1	23
Social Services	59,994	8.3	149	1,156,808	10.5	218
Miscellaneous	7,642	1.1	19	150,559	1.4	28
Total	185,647	25.8	461	3,606,669	32.7	680
Highway Aid (Calendar 2010)						
County Aid	24,285	3.4	60	428,757	3.9	81
Municipal Aid	8,044	1.1	20	129,407	1.2	24
Township Aid	1,449	0.2	4	32,590	0.3	6
Total	33,777	4.7	84	590,755	5.4	111
Local Government Aid (Calendar 2010)	20,819	2.9	52	426,438	3.9	80
Disparity Reduction Aid (Calendar 2010)	158	0.0	0	18,031	0.2	3
County Program Aid (Payable 2010)	14,135	2.0	35	164,935	1.5	31
Community Corrections Funding (2010)	5,510	0.8	14	84,849	0.8	16
Total Aids	720,948	100.0	1,792	11,036,854	100.0	2,081
B. Property Tax Credits (Payable 2010)						
Homestead Market Value Credit	13,101	85.9	33	152,150	76.7	29
Agricultural Market Value Credit	2,113	13.9	5	23,558	11.9	4
Miscellaneous Credits	34	0.2	0	22,591	11.4	4
Total Property Tax Credits	15,248	100.0	38	198,300	100.0	37
C. Property Tax Refunds (09 filed 10)						
Regular (Homeowners)	18,913	69.3	47	273,991	66.2	52
Regular (Renters)	8,161	29.9	20	137,551	33.2	26
Targeting Refund	205	0.8	1	2,334	0.6	0
Total Property Tax Refunds	27,278	100.0	68	413,876	100.0	78
Total Aids/Credits	\$763,473	100.0%	\$1,898	\$11,649,030	100.0%	\$2,196
II. Property Tax Data						
A. Property Tax Levy (Payable 2010)						
County Levy	\$178,021	34.1%	\$443	\$2,459,480	30.0%	\$464
City/Town Levy	129,485	24.8	322	1,879,451	22.9	354
School District Net Tax Capacity Levy	106,119	20.3	264	1,258,014	15.3	237
School District Referendum Market Value Levy	42,070	8.1	105	758,478	9.2	143
Miscellaneous District Levy	19,958	3.8	50	1,070,070	13.0	202
State Property Tax Levy	46,600	8.9	116	776,701	9.5	146
Total Levy	\$522,253	100.0%	1,298	\$8,202,194	100.0%	1,546
Less Property Tax Credits	15,248		38	198,300		37
Net Property Taxes Payable	507,005		1,260	8,003,895		1,509
B. Property Valuation (2009 Assessment)						
Market Valuation	\$36,635,509		\$91,067	\$582,466,191		\$109,818
Referendum Market Valuation	31,163,337		\$77,464	471,804,024		88,954
Net Tax Capacity (NTC)	409,771		1,019	6,524,322		1,230
C. Average Local NTC Tax Rate	104.972			101.640		
Avg. Referendum Mkt. Value Tax Rate	0.146			0.168		
III. Major State Taxes						
Individual Income Tax (2009 filed 2010)	\$361,913	44.8%	\$900	\$5,933,287	45.6%	\$1,119
Sales/Use Tax (Calendar 2010)	222,919	27.6	554	3,792,834	29.1	715
Motor Vehicle Sales Tax (Calendar 2010)	35,358	4.4	88	468,512	3.6	88
Motor Vehicle Registration Tax (Calendar 2010)	39,952	4.9	99	539,733	4.1	102
Motor Fuels Tax (Calendar 2010)	70,097	8.7	174	844,438	6.5	159
Corporate Income Tax (Calendar 2010)	30,835	3.8	77	661,889	5.1	125
State General Property Tax (Payable 2010)	46,600	5.8	116	776,701	6.0	146
Total State Taxes	\$807,673	100.0%	\$2,008	\$13,017,393	100.0%	\$2,454

I. Major State Aids/Credits	SOUTHWEST (8)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2009-2010)	\$146,373	49.2%	\$1,228	\$6,145,177	55.7%	\$1,159
Human Services Aid (Calendar 2010)						
Medical Assistance	51,423	17.3	432	2,098,892	19.0	396
Minnesota Family Investment Program	982	0.3	8	76,098	0.7	14
General Assistance including GAMC	1,608	0.5	13	124,312	1.1	23
Social Services	29,543	9.9	248	1,156,808	10.5	218
Miscellaneous	2,574	0.9	22	150,559	1.4	28
Total	86,130	29.0	723	3,606,669	32.7	680
Highway Aid (Calendar 2010)						
County Aid	29,832	10.0	250	428,757	3.9	81
Municipal Aid	1,212	0.4	10	129,407	1.2	24
Township Aid	4,635	1.6	39	32,590	0.3	6
Total	35,678	12.0	299	590,755	5.4	111
Local Government Aid (Calendar 2010)	21,503	7.2	180	426,438	3.9	80
Disparity Reduction Aid (Calendar 2010)	831	0.3	7	18,031	0.2	3
County Program Aid (Payable 2010)	4,587	1.5	38	164,935	1.5	31
Community Corrections Funding (2010)	2,231	0.8	19	84,849	0.8	16
Total Aids	297,334	100.0	2,495	11,036,854	100.0	2,081
B. Property Tax Credits (Payable 2010)						
Homestead Market Value Credit	5,171	71.6	43	152,150	76.7	29
Agricultural Market Value Credit	2,055	28.4	17	23,558	11.9	4
Miscellaneous Credits	0	0.0	0	22,591	11.4	4
Total Property Tax Credits	7,226	100.0	61	198,300	100.0	37
C. Property Tax Refunds (09 filed 10)						
Regular (Homeowners)	2,075	55.2	17	273,991	66.2	52
Regular (Renters)	1,668	44.3	14	137,551	33.2	26
Targeting Refund	18	0.5	0	2,334	0.6	0
Total Property Tax Refunds	3,762	100.0	32	413,876	100.0	78
Total Aids/Credits	\$308,322	100.0%	\$2,588	\$11,649,030	100.0%	\$2,196
II. Property Tax Data						
A. Property Tax Levy (Payable 2010)						
County Levy	\$63,822	42.7%	\$536	\$2,459,480	30.0%	\$464
City/Town Levy	34,333	22.9	288	1,879,451	22.9	354
School District Net Tax Capacity Levy	24,425	16.3	205	1,258,014	15.3	237
School District Referendum Market Value Levy	13,377	8.9	112	758,478	9.2	143
Miscellaneous District Levy	4,028	2.7	34	1,070,070	13.0	202
State Property Tax Levy	9,615	6.4	81	776,701	9.5	146
Total Levy	\$149,600	100.0%	1,256	\$8,202,194	100.0%	1,546
Less Property Tax Credits	7,226		61	198,300		37
Net Property Taxes Payable	142,374		1,195	8,003,895		1,509
B. Property Valuation (2009 Assessment)						
Market Valuation	\$17,795,571		\$149,353	\$582,466,191		\$109,818
Referendum Market Valuation	5,195,586		\$43,605	471,804,024		88,954
Net Tax Capacity (NTC)	159,446		1,338	6,524,322		1,230
C. Average Local NTC Tax Rate	79.253			101.640		
Avg. Referendum Mkt. Value Tax Rate	0.262			0.168		
III. Major State Taxes						
Individual Income Tax (2009 filed 2010)	\$92,919	41.5%	\$780	\$5,933,287	45.6%	\$1,119
Sales/Use Tax (Calendar 2010)	62,218	27.8	522	3,792,834	29.1	715
Motor Vehicle Sales Tax (Calendar 2010)	11,909	5.3	100	468,512	3.6	88
Motor Vehicle Registration Tax (Calendar 2010)	13,424	6.0	113	539,733	4.1	102
Motor Fuels Tax (Calendar 2010)	24,826	11.1	208	844,438	6.5	159
Corporate Income Tax (Calendar 2010)	8,941	4.0	75	661,889	5.1	125
State General Property Tax (Payable 2010)	9,615	4.3	81	776,701	6.0	146
Total State Taxes	\$223,852	100.0%	\$1,879	\$13,017,393	100.0%	\$2,454

I. Major State Aids/Credits	NINE (9)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2009-2010)	\$229,082	49.3%	\$990	\$6,145,177	55.7%	\$1,159
Human Services Aid (Calendar 2010)						
Medical Assistance	80,911	17.4	350	2,098,892	19.0	396
Minnesota Family Investment Program	566	0.1	2	76,098	0.7	14
General Assistance including GAMC	3,081	0.7	13	124,312	1.1	23
Social Services	52,018	11.2	225	1,156,808	10.5	218
Miscellaneous	4,772	1.0	21	150,559	1.4	28
Total	141,349	30.4	611	3,606,669	32.7	680
Highway Aid (Calendar 2010)						
County Aid	33,887	7.3	147	428,757	3.9	81
Municipal Aid	3,757	0.8	16	129,407	1.2	24
Township Aid	3,046	0.7	13	32,590	0.3	6
Total	40,690	8.8	176	590,755	5.4	111
Local Government Aid (Calendar 2010)	39,477	8.5	171	426,438	3.9	80
Disparity Reduction Aid (Calendar 2010)	845	0.2	4	18,031	0.2	3
County Program Aid (Payable 2010)	9,115	2.0	39	164,935	1.5	31
Community Corrections Funding (2010)	4,080	0.9	18	84,849	0.8	16
Total Aids	464,637	100.0	2,009	11,036,854	100.0	2,081
B. Property Tax Credits (Payable 2010)						
Homestead Market Value Credit	9,072	78.8	39	152,150	76.7	29
Agricultural Market Value Credit	2,320	20.1	10	23,558	11.9	4
Miscellaneous Credits	123	1.1	1	22,591	11.4	4
Total Property Tax Credits	11,515	100.0	50	198,300	100.0	37
C. Property Tax Refunds (09 filed 10)						
Regular (Homeowners)	6,497	60.1	28	273,991	66.2	52
Regular (Renters)	4,244	39.2	18	137,551	33.2	26
Targeting Refund	72	0.7	0	2,334	0.6	0
Total Property Tax Refunds	10,813	100.0	47	413,876	100.0	78
Total Aids/Credits	\$486,965	100.0%	\$2,105	\$11,649,030	100.0%	\$2,196
II. Property Tax Data						
A. Property Tax Levy (Payable 2010)						
County Levy	\$113,212	41.4%	\$489	\$2,459,480	30.0%	\$464
City/Town Levy	70,691	25.9	306	1,879,451	22.9	354
School District Net Tax Capacity Levy	41,538	15.2	180	1,258,014	15.3	237
School District Referendum Market Value Levy	21,339	7.8	92	758,478	9.2	143
Miscellaneous District Levy	5,709	2.1	25	1,070,070	13.0	202
State Property Tax Levy	20,908	7.6	90	776,701	9.5	146
Total Levy	\$273,398	100.0%	1,182	\$8,202,194	100.0%	1,546
Less Property Tax Credits	11,515		50	198,300		37
Net Property Taxes Payable	261,883		1,132	8,003,895		1,509
B. Property Valuation (2009 Assessment)						
Market Valuation	\$26,164,869		\$113,120	\$582,466,191		\$109,818
Referendum Market Valuation	14,088,919		\$60,911	471,804,024		88,954
Net Tax Capacity (NTC)	254,052		1,098	6,524,322		1,230
C. Average Local NTC Tax Rate	90.867			101.640		
Avg. Referendum Mkt. Value Tax Rate	0.154			0.168		
III. Major State Taxes						
Individual Income Tax (2009 filed 2010)	\$186,768	42.6%	\$807	\$5,933,287	45.6%	\$1,119
Sales/Use Tax (Calendar 2010)	127,896	29.2	553	3,792,834	29.1	715
Motor Vehicle Sales Tax (Calendar 2010)	21,430	4.9	93	468,512	3.6	88
Motor Vehicle Registration Tax (Calendar 2010)	23,939	5.5	103	539,733	4.1	102
Motor Fuels Tax (Calendar 2010)	39,235	9.0	170	844,438	6.5	159
Corporate Income Tax (Calendar 2010)	18,056	4.1	78	661,889	5.1	125
State General Property Tax (Payable 2010)	20,908	4.8	90	776,701	6.0	146
Total State Taxes	\$438,232	100.0%	\$1,895	\$13,017,393	100.0%	\$2,454

I. Major State Aids/Credits	SE MN (10)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2009-2010)	\$536,471	54.8%	\$1,084	\$6,145,177	55.7%	\$1,159
Human Services Aid (Calendar 2010)						
Medical Assistance	160,287	16.4	324	2,098,892	19.0	396
Minnesota Family Investment Program	4,564	0.5	9	76,098	0.7	14
General Assistance including GAMC	6,927	0.7	14	124,312	1.1	23
Social Services	109,093	11.2	221	1,156,808	10.5	218
Miscellaneous	9,718	1.0	20	150,559	1.4	28
Total	290,590	29.7	587	3,606,669	32.7	680
Highway Aid (Calendar 2010)						
County Aid	50,054	5.1	101	428,757	3.9	81
Municipal Aid	10,262	1.0	21	129,407	1.2	24
Township Aid	4,630	0.5	9	32,590	0.3	6
Total	64,946	6.6	131	590,755	5.4	111
Local Government Aid (Calendar 2010)	56,593	5.8	114	426,438	3.9	80
Disparity Reduction Aid (Calendar 2010)	1,722	0.2	3	18,031	0.2	3
County Program Aid (Payable 2010)	20,451	2.1	41	164,935	1.5	31
Community Corrections Funding (2010)	7,447	0.8	15	84,849	0.8	16
Total Aids	978,219	100.0	1,977	11,036,854	100.0	2,081
B. Property Tax Credits (Payable 2010)						
Homestead Market Value Credit	19,070	83.5	39	152,150	76.7	29
Agricultural Market Value Credit	3,711	16.2	8	23,558	11.9	4
Miscellaneous Credits	62	0.3	0	22,591	11.4	4
Total Property Tax Credits	22,843	100.0	46	198,300	100.0	37
C. Property Tax Refunds (09 filed 10)						
Regular (Homeowners)	16,955	62.5	34	273,991	66.2	52
Regular (Renters)	9,931	36.6	20	137,551	33.2	26
Targeting Refund	234	0.9	0	2,334	0.6	0
Total Property Tax Refunds	27,120	100.0	55	413,876	100.0	78
Total Aids/Credits	\$1,028,182	100.0%	\$2,078	\$11,649,030	100.0%	\$2,196
II. Property Tax Data						
A. Property Tax Levy (Payable 2010)						
County Levy	\$230,296	37.3%	\$466	\$2,459,480	30.0%	\$464
City/Town Levy	163,634	26.5	331	1,879,451	22.9	354
School District Net Tax Capacity Levy	104,259	16.9	211	1,258,014	15.3	237
School District Referendum Market Value Levy	57,899	9.4	117	758,478	9.2	143
Miscellaneous District Levy	13,705	2.2	28	1,070,070	13.0	202
State Property Tax Levy	48,306	7.8	98	776,701	9.5	146
Total Levy	\$618,099	100.0%	1,249	\$8,202,194	100.0%	1,546
Less Property Tax Credits	22,843		46	198,300		37
Net Property Taxes Payable	595,256		1,203	8,003,895		1,509
B. Property Valuation (2009 Assessment)						
Market Valuation	\$48,159,772		\$97,355	\$582,466,191		\$109,818
Referendum Market Valuation	34,791,652		\$70,331	471,804,024		88,954
Net Tax Capacity (NTC)	500,991		1,013	6,524,322		1,230
C. Average Local NTC Tax Rate	102.083			101.640		
Avg. Referendum Mkt. Value Tax Rate	0.168			0.168		
III. Major State Taxes						
Individual Income Tax (2009 filed 2010)	\$470,640	46.5%	\$951	\$5,933,287	45.6%	\$1,119
Sales/Use Tax (Calendar 2010)	267,180	26.4	540	3,792,834	29.1	715
Motor Vehicle Sales Tax (Calendar 2010)	44,197	4.4	89	468,512	3.6	88
Motor Vehicle Registration Tax (Calendar 2010)	49,561	4.9	100	539,733	4.1	102
Motor Fuels Tax (Calendar 2010)	84,982	8.4	172	844,438	6.5	159
Corporate Income Tax (Calendar 2010)	46,450	4.6	94	661,889	5.1	125
State General Property Tax (Payable 2010)	48,306	4.8	98	776,701	6.0	146
Total State Taxes	\$1,011,316	100.0%	\$2,044	\$13,017,393	100.0%	\$2,454

I. Major State Aids/Credits	METRO (11)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (2009-2010)	\$3,426,899	58.8%	\$1,203	\$6,145,177	55.7%	\$1,159
Human Services Aid (Calendar 2010)						
Medical Assistance	1,132,290	19.4	397	2,098,892	19.0	396
Minnesota Family Investment Program	49,610	0.9	17	76,098	0.7	14
General Assistance including GAMC	81,581	1.4	29	124,312	1.1	23
Social Services	614,106	10.5	216	1,156,808	10.5	218
Miscellaneous	93,803	1.6	33	150,559	1.4	28
Total	1,971,390	33.8	692	3,606,669	32.7	680
Highway Aid (Calendar 2010)						
County Aid	94,492	1.6	33	428,757	3.9	81
Municipal Aid	86,808	1.5	30	129,407	1.2	24
Township Aid	710	0.0	0	32,590	0.3	6
Total	182,010	3.1	64	590,755	5.4	111
Local Government Aid (Calendar 2010)	133,231	2.3	47	426,438	3.9	80
Disparity Reduction Aid (Calendar 2010)	1,366	0.0	0	18,031	0.2	3
County Program Aid (Payable 2010)	67,009	1.2	24	164,935	1.5	31
Community Corrections Funding (2010)	42,201	0.7	15	84,849	0.8	16
Total Aids	5,824,107	100.0	2,044	11,036,854	100.0	2,081
B. Property Tax Credits (Payable 2010)						
Homestead Market Value Credit	54,526	97.2	19	152,150	76.7	29
Agricultural Market Value Credit	1,078	1.9	0	23,558	11.9	4
Miscellaneous Credits	465	0.8	0	22,591	11.4	4
Total Property Tax Credits	56,069	100.0	20	198,300	100.0	37
C. Property Tax Refunds (09 filed 10)						
Regular (Homeowners)	191,339	67.3	67	273,991	66.2	52
Regular (Renters)	91,802	32.3	32	137,551	33.2	26
Targeting Refund	1,032	0.4	0	2,334	0.6	0
Total Property Tax Refunds	284,172	100.0	100	413,876	100.0	78
Total Aids/Credits	\$6,164,347	100.0%	\$2,163	\$11,649,030	100.0%	\$2,196
II. Property Tax Data						
A. Property Tax Levy (Payable 2010)						
County Levy	\$1,219,222	23.7%	\$428	\$2,459,480	30.0%	\$464
City/Town Levy	1,151,125	22.4	404	1,879,451	22.9	354
School District Net Tax Capacity Levy	745,527	14.5	262	1,258,014	15.3	237
School District Referendum Market Value Levy	540,992	10.5	190	758,478	9.2	143
Miscellaneous District Levy	972,670	18.9	341	1,070,070	13.0	202
State Property Tax Levy	520,656	10.1	183	776,701	9.5	146
Total Levy	\$5,150,192	100.0%	1,807	\$8,202,194	100.0%	1,546
Less Property Tax Credits	56,069		20	198,300		37
Net Property Taxes Payable	5,094,123		1,788	8,003,895		1,509
B. Property Valuation (2009 Assessment)						
Market Valuation	\$311,841,569		\$109,435	\$582,466,191		\$109,818
Referendum Market Valuation	306,895,016		\$107,699	471,804,024		88,954
Net Tax Capacity (NTC)	3,758,275		1,319	6,524,322		1,230
C. Average Local NTC Tax Rate	107.985			101.640		
Avg. Referendum Mkt. Value Tax Rate	0.186			0.168		
III. Major State Taxes						
Individual Income Tax (2009 filed 2010)	\$3,935,050	47.4%	\$1,381	\$5,933,287	45.6%	\$1,119
Sales/Use Tax (Calendar 2010)	2,437,972	29.4	856	3,792,834	29.1	715
Motor Vehicle Sales Tax (Calendar 2010)	244,177	2.9	86	468,512	3.6	88
Motor Vehicle Registration Tax (Calendar 2010)	290,686	3.5	102	539,733	4.1	102
Motor Fuels Tax (Calendar 2010)	395,870	4.8	139	844,438	6.5	159
Corporate Income Tax (Calendar 2010)	479,849	5.8	168	661,889	5.1	125
State General Property Tax (Payable 2010)	520,656	6.3	183	776,701	6.0	146
Total State Taxes	\$8,304,261	100.0%	\$2,914	\$13,017,393	100.0%	\$2,454

4. County Data

This section compares data from each county with statewide data and data from the economic development regions in which the county is located. The counties are listed in alphabetical order. There is a separate table for each county.

Statewide per capita amounts exclude income and sales tax paid by nonresidents of Minnesota.

A table containing the 2010 estimated population, which was used for each county in determining the county and region per capita amounts, is on page 6. 2010 population is used to calculate per capita amounts throughout this report, even if 2009 is the most recent year for which data for a particular aid or tax is available.

I. Major State Aids/Credits	AITKIN			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$16,123	47.2%	\$995	\$1,007	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	8,491	24.9	524	482	396
Minnesota Family Investment Program	169	0.5	10	17	14
General Assistance including GAMC	350	1.0	22	31	23
Social Services	3,046	8.9	188	276	218
Miscellaneous	325	1.0	20	40	28
Total	12,381	36.3	764	847	680
Highway Aid (Calendar 2010)					
County Aid	3,777	11.1	233	146	81
Municipal Aid	0	0.0	0	26	24
Township Aid	355	1.0	22	4	6
Total	4,132	12.1	255	176	111
Local Government Aid (Calendar 2010)	904	2.6	56	199	80
Disparity Reduction Aid (Calendar 2010)	22	0.1	1	33	3
County Program Aid (Payable 2010)	311	0.9	19	42	31
Community Corrections Funding (2010)	272	0.8	17	22	16
Total Aids	34,146	100.0	2,107	2,326	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	802	41.5	49	42	29
Agricultural Market Value Credit	249	12.9	15	3	4
Miscellaneous Credits	881	45.6	54	47	4
Total Property Tax Credits	1,932	100.0	119	92	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	238	51.9	15	27	52
Regular (Renters)	216	47.1	13	21	26
Targeting Refund	4	1.0	0	1	0
Total Property Tax Refunds	458	100.0	28	49	78
Total Aids/Credits	\$36,535	100.0%	\$2,255	\$2,467	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$10,927	49.2%	\$674	\$539	\$464
City/Town Levy	4,847	21.8	299	263	354
School District Net Tax Capacity Levy	2,786	12.5	172	175	237
School District Referendum Market Value Levy	535	2.4	33	49	143
Miscellaneous District Levy	544	2.5	34	62	202
State Property Tax Levy	2,580	11.6	159	111	146
Total Levy	\$22,220	100.0%	\$1,371	\$1,199	\$1,546
Less Property Tax Credits	1,932		119	92	37
Net Property Taxes Payable	20,288		1,252	1,108	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$3,388,750		\$209,156	\$99,944	\$109,818
Referendum Market Valuation	1,355,160		\$83,642	67,899	88,954
Net Tax Capacity (NTC)	33,649		2,077	1,089	1,230
C. Average Local NTC Tax Rate	56.776				
Avg. Referendum Mkt. Value Tax Rate	0.039				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$8,447	32.4%	\$521	\$743	\$1,119
Sales/Use Tax (Calendar 2010)	7,232	27.8	446	690	715
Motor Vehicle Sales Tax (Calendar 2010)	1,615	6.2	100	90	88
Motor Vehicle Registration Tax (Calendar 2010)	1,764	6.8	109	99	102
Motor Fuels Tax (Calendar 2010)	3,880	14.9	239	177	159
Corporate Income Tax (Calendar 2010)	516	2.0	32	76	125
State General Property Tax (Payable 2010)	2,580	9.9	159	111	146
Total State Taxes	\$26,034	100.0%	\$1,607	\$1,986	\$2,454

I. Major State Aids/Credits	ANOKA			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$420,061	65.4%	\$1,270	\$1,203	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	103,327	16.1	312	397	396
Minnesota Family Investment Program	4,147	0.6	13	17	14
General Assistance including GAMC	4,343	0.7	13	29	23
Social Services	61,066	9.5	185	216	218
Miscellaneous	4,511	0.7	14	33	28
Total	177,394	27.6	536	692	680
Highway Aid (Calendar 2010)					
County Aid	13,437	2.1	41	33	81
Municipal Aid	9,684	1.5	29	30	24
Township Aid	24	0.0	0	0	6
Total	23,144	3.6	70	64	111
Local Government Aid (Calendar 2010)	3,332	0.5	10	47	80
Disparity Reduction Aid (Calendar 2010)	0	0.0	0	0	3
County Program Aid (Payable 2010)	13,560	2.1	41	24	31
Community Corrections Funding (2010)	4,953	0.8	15	15	16
Total Aids	642,445	100.0	1,942	2,044	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	8,798	98.9	27	19	29
Agricultural Market Value Credit	91	1.0	0	0	4
Miscellaneous Credits	5	0.1	0	0	4
Total Property Tax Credits	8,894	100.0	27	20	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	21,212	73.4	64	67	52
Regular (Renters)	7,608	26.3	23	32	26
Targeting Refund	88	0.3	0	0	0
Total Property Tax Refunds	28,908	100.0	87	100	78
Total Aids/Credits	\$680,248	100.0%	\$2,056	\$2,163	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$104,387	22.5%	\$316	\$428	\$464
City/Town Levy	105,016	22.6	317	404	354
School District Net Tax Capacity Levy	72,049	15.5	218	262	237
School District Referendum Market Value Levy	61,131	13.2	185	190	143
Miscellaneous District Levy	78,481	16.9	237	341	202
State Property Tax Levy	43,498	9.4	131	183	146
Total Levy	\$464,562	100.0%	\$1,404	\$1,807	\$1,546
Less Property Tax Credits	8,894		27	20	37
Net Property Taxes Payable	455,667		1,377	1,788	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$29,871,966		\$90,290	\$109,435	\$109,818
Referendum Market Valuation	29,536,407		\$89,276	107,699	88,954
Net Tax Capacity (NTC)	348,048		1,052	1,319	1,230
C. Average Local NTC Tax Rate	103.147				
Avg. Referendum Mkt. Value Tax Rate	0.210				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$347,469	47.9%	\$1,050	\$1,381	\$1,119
Sales/Use Tax (Calendar 2010)	199,413	27.5	603	856	715
Motor Vehicle Sales Tax (Calendar 2010)	28,000	3.9	85	86	88
Motor Vehicle Registration Tax (Calendar 2010)	32,094	4.4	97	102	102
Motor Fuels Tax (Calendar 2010)	44,465	6.1	134	139	159
Corporate Income Tax (Calendar 2010)	30,936	4.3	94	168	125
State General Property Tax (Payable 2010)	43,498	6.0	131	183	146
Total State Taxes	\$725,875	100.0%	\$2,194	\$2,914	\$2,454

I. Major State Aids/Credits	BECKER			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$36,227	48.9%	\$1,115	\$1,063	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	20,030	27.0	616	432	396
Minnesota Family Investment Program	565	0.8	17	10	14
General Assistance including GAMC	1,152	1.6	35	17	23
Social Services	6,864	9.3	211	246	218
Miscellaneous	686	0.9	21	22	28
Total	29,298	39.6	901	727	680
Highway Aid (Calendar 2010)					
County Aid	4,133	5.6	127	160	81
Municipal Aid	503	0.7	15	17	24
Township Aid	487	0.7	15	19	6
Total	5,123	6.9	158	196	111
Local Government Aid (Calendar 2010)	1,531	2.1	47	116	80
Disparity Reduction Aid (Calendar 2010)	2	0.0	0	1	3
County Program Aid (Payable 2010)	1,019	1.4	31	35	31
Community Corrections Funding (2010)	875	1.2	27	17	16
Total Aids	74,074	100.0	2,279	2,154	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,407	79.5	43	42	29
Agricultural Market Value Credit	362	20.5	11	12	4
Miscellaneous Credits	0	0.0	0	19	4
Total Property Tax Credits	1,769	100.0	54	73	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	854	61.4	26	25	52
Regular (Renters)	510	36.7	16	18	26
Targeting Refund	26	1.9	1	0	0
Total Property Tax Refunds	1,390	100.0	43	43	78
Total Aids/Credits	\$77,234	100.0%	\$2,376	\$2,270	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$17,501	44.2%	\$538	\$544	\$464
City/Town Levy	8,202	20.7	252	264	354
School District Net Tax Capacity Levy	5,090	12.9	157	195	237
School District Referendum Market Value Levy	3,287	8.3	101	74	143
Miscellaneous District Levy	1,422	3.6	44	49	202
State Property Tax Levy	4,094	10.3	126	109	146
Total Levy	\$39,596	100.0%	\$1,218	\$1,236	\$1,546
Less Property Tax Credits	1,769		54	73	37
Net Property Taxes Payable	37,827		1,164	1,163	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$4,605,614		\$141,694	\$131,869	\$109,818
Referendum Market Valuation	2,457,316		\$75,600	67,004	88,954
Net Tax Capacity (NTC)	46,410		1,428	1,305	1,230
C. Average Local NTC Tax Rate	69.413				
Avg. Referendum Mkt. Value Tax Rate	0.134				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$21,547	36.6%	\$663	\$765	\$1,119
Sales/Use Tax (Calendar 2010)	18,979	32.2	584	589	715
Motor Vehicle Sales Tax (Calendar 2010)	2,986	5.1	92	93	88
Motor Vehicle Registration Tax (Calendar 2010)	3,230	5.5	99	103	102
Motor Fuels Tax (Calendar 2010)	5,950	10.1	183	205	159
Corporate Income Tax (Calendar 2010)	2,139	3.6	66	63	125
State General Property Tax (Payable 2010)	4,094	6.9	126	109	146
Total State Taxes	\$58,926	100.0%	\$1,813	\$1,927	\$2,454

I. Major State Aids/Credits	BELTRAMI			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$61,692	47.8%	\$1,388	\$1,339	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	34,991	27.1	787	696	396
Minnesota Family Investment Program	2,648	2.1	60	42	14
General Assistance including GAMC	1,945	1.5	44	39	23
Social Services	13,090	10.1	295	248	218
Miscellaneous	1,071	0.8	24	23	28
Total	53,745	41.7	1,209	1,049	680
Highway Aid (Calendar 2010)					
County Aid	4,894	3.8	110	190	81
Municipal Aid	473	0.4	11	6	24
Township Aid	902	0.7	20	20	6
Total	6,269	4.9	141	215	111
Local Government Aid (Calendar 2010)	3,235	2.5	73	62	80
Disparity Reduction Aid (Calendar 2010)	8	0.0	0	3	3
County Program Aid (Payable 2010)	3,199	2.5	72	67	31
Community Corrections Funding (2010)	891	0.7	20	19	16
Total Aids	129,039	100.0	2,904	2,755	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,509	82.0	34	40	29
Agricultural Market Value Credit	296	16.1	7	10	4
Miscellaneous Credits	36	2.0	1	0	4
Total Property Tax Credits	1,841	100.0	41	51	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	864	51.7	19	22	52
Regular (Renters)	799	47.8	18	15	26
Targeting Refund	7	0.4	0	0	0
Total Property Tax Refunds	1,670	100.0	38	38	78
Total Aids/Credits	\$132,550	100.0%	\$2,983	\$2,844	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$16,974	44.1%	\$382	\$467	\$464
City/Town Levy	7,399	19.2	166	205	354
School District Net Tax Capacity Levy	6,803	17.7	153	220	237
School District Referendum Market Value Levy	2,631	6.8	59	62	143
Miscellaneous District Levy	1,295	3.4	29	33	202
State Property Tax Levy	3,421	8.9	77	119	146
Total Levy	\$38,523	100.0%	\$867	\$1,107	\$1,546
Less Property Tax Credits	1,841		41	51	37
Net Property Taxes Payable	36,682		825	1,056	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$3,007,407		\$67,670	\$103,191	\$109,818
Referendum Market Valuation	2,163,350		\$48,678	57,860	88,954
Net Tax Capacity (NTC)	32,047		721	1,076	1,230
C. Average Local NTC Tax Rate	101.321				
Avg. Referendum Mkt. Value Tax Rate	0.122				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$24,446	33.7%	\$550	\$547	\$1,119
Sales/Use Tax (Calendar 2010)	28,654	39.5	645	567	715
Motor Vehicle Sales Tax (Calendar 2010)	3,352	4.6	75	82	88
Motor Vehicle Registration Tax (Calendar 2010)	3,665	5.1	82	88	102
Motor Fuels Tax (Calendar 2010)	6,347	8.7	143	167	159
Corporate Income Tax (Calendar 2010)	2,682	3.7	60	52	125
State General Property Tax (Payable 2010)	3,421	4.7	77	119	146
Total State Taxes	\$72,567	100.0%	\$1,633	\$1,622	\$2,454

I. Major State Aids/Credits	BENTON			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$41,112	54.0%	\$1,069	\$1,146	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	14,384	18.9	374	272	396
Minnesota Family Investment Program	416	0.5	11	9	14
General Assistance including GAMC	705	0.9	18	12	23
Social Services	9,622	12.6	250	149	218
Miscellaneous	1,189	1.6	31	19	28
Total	26,317	34.5	684	461	680
Highway Aid (Calendar 2010)					
County Aid	3,095	4.1	80	60	81
Municipal Aid	463	0.6	12	20	24
Township Aid	217	0.3	6	4	6
Total	3,774	5.0	98	84	111
Local Government Aid (Calendar 2010)	2,358	3.1	61	52	80
Disparity Reduction Aid (Calendar 2010)	17	0.0	0	0	3
County Program Aid (Payable 2010)	1,803	2.4	47	35	31
Community Corrections Funding (2010)	799	1.0	21	14	16
Total Aids	76,180	100.0	1,981	1,792	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,533	79.6	40	33	29
Agricultural Market Value Credit	391	20.3	10	5	4
Miscellaneous Credits	2	0.1	0	0	4
Total Property Tax Credits	1,926	100.0	50	38	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	1,749	59.9	45	47	52
Regular (Renters)	1,168	40.0	30	20	26
Targeting Refund	5	0.2	0	1	0
Total Property Tax Refunds	2,922	100.0	76	68	78
Total Aids/Credits	\$81,028	100.0%	\$2,107	\$1,898	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$19,967	42.7%	\$519	\$443	\$464
City/Town Levy	9,261	19.8	241	322	354
School District Net Tax Capacity Levy	10,815	23.1	281	264	237
School District Referendum Market Value Levy	1,096	2.3	29	105	143
Miscellaneous District Levy	2,035	4.3	53	50	202
State Property Tax Levy	3,607	7.7	94	116	146
Total Levy	\$46,780	100.0%	\$1,217	\$1,298	\$1,546
Less Property Tax Credits	1,926		50	38	37
Net Property Taxes Payable	44,854		1,167	1,260	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$2,971,142		\$77,271	\$91,067	\$109,818
Referendum Market Valuation	2,380,190		\$61,902	77,464	88,954
Net Tax Capacity (NTC)	31,910		830	1,019	1,230
C. Average Local NTC Tax Rate	131.082				
Avg. Referendum Mkt. Value Tax Rate	0.057				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$27,497	40.2%	\$715	\$900	\$1,119
Sales/Use Tax (Calendar 2010)	20,933	30.6	544	554	715
Motor Vehicle Sales Tax (Calendar 2010)	3,036	4.4	79	88	88
Motor Vehicle Registration Tax (Calendar 2010)	3,326	4.9	87	99	102
Motor Fuels Tax (Calendar 2010)	7,109	10.4	185	174	159
Corporate Income Tax (Calendar 2010)	2,838	4.2	74	77	125
State General Property Tax (Payable 2010)	3,607	5.3	94	116	146
Total State Taxes	\$68,346	100.0%	\$1,777	\$2,008	\$2,454

I. Major State Aids/Credits	BIG STONE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$6,666	42.0%	\$1,265	\$1,255	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	3,195	20.1	606	549	396
Minnesota Family Investment Program	44	0.3	8	7	14
General Assistance including GAMC	16	0.1	3	8	23
Social Services	1,554	9.8	295	254	218
Miscellaneous	114	0.7	22	20	28
Total	4,923	31.0	934	839	680
Highway Aid (Calendar 2010)					
County Aid	2,273	14.3	431	305	81
Municipal Aid	0	0.0	0	5	24
Township Aid	149	0.9	28	56	6
Total	2,423	15.3	460	365	111
Local Government Aid (Calendar 2010)	1,171	7.4	222	197	80
Disparity Reduction Aid (Calendar 2010)	175	1.1	33	13	3
County Program Aid (Payable 2010)	394	2.5	75	51	31
Community Corrections Funding (2010)	114	0.7	22	18	16
Total Aids	15,866	100.0	3,011	2,738	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	234	66.4	44	45	29
Agricultural Market Value Credit	118	33.6	22	21	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	352	100.0	67	66	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	132	61.8	25	16	52
Regular (Renters)	79	37.1	15	13	26
Targeting Refund	2	1.1	0	0	0
Total Property Tax Refunds	214	100.0	41	29	78
Total Aids/Credits	\$16,432	100.0%	\$3,119	\$2,834	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$3,582	49.9%	\$680	\$650	\$464
City/Town Levy	1,385	19.3	263	346	354
School District Net Tax Capacity Levy	1,157	16.1	220	204	237
School District Referendum Market Value Levy	568	7.9	108	91	143
Miscellaneous District Levy	258	3.6	49	34	202
State Property Tax Levy	235	3.3	45	77	146
Total Levy	\$7,185	100.0%	\$1,364	\$1,402	\$1,546
Less Property Tax Credits	352		67	66	37
Net Property Taxes Payable	6,833		1,297	1,336	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$878,344		\$166,700	\$165,612	\$109,818
Referendum Market Valuation	190,443		\$36,144	41,040	88,954
Net Tax Capacity (NTC)	7,255		1,377	1,438	1,230
C. Average Local NTC Tax Rate	87.972				
Avg. Referendum Mkt. Value Tax Rate	0.298				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$4,034	48.4%	\$766	\$876	\$1,119
Sales/Use Tax (Calendar 2010)	1,533	18.4	291	423	715
Motor Vehicle Sales Tax (Calendar 2010)	605	7.3	115	106	88
Motor Vehicle Registration Tax (Calendar 2010)	697	8.4	132	121	102
Motor Fuels Tax (Calendar 2010)	999	12.0	190	199	159
Corporate Income Tax (Calendar 2010)	229	2.7	43	68	125
State General Property Tax (Payable 2010)	235	2.8	45	77	146
Total State Taxes	\$8,331	100.0%	\$1,581	\$1,870	\$2,454

I. Major State Aids/Credits	BLUE EARTH			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$56,265	49.0%	\$879	\$990	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	18,754	16.3	293	350	396
Minnesota Family Investment Program	599	0.5	9	2	14
General Assistance including GAMC	1,154	1.0	18	13	23
Social Services	16,118	14.0	252	225	218
Miscellaneous	1,695	1.5	26	21	28
Total	38,320	33.4	599	611	680
Highway Aid (Calendar 2010)					
County Aid	6,515	5.7	102	147	81
Municipal Aid	1,260	1.1	20	16	24
Township Aid	374	0.3	6	13	6
Total	8,149	7.1	127	176	111
Local Government Aid (Calendar 2010)	8,501	7.4	133	171	80
Disparity Reduction Aid (Calendar 2010)	150	0.1	2	4	3
County Program Aid (Payable 2010)	2,435	2.1	38	39	31
Community Corrections Funding (2010)	1,055	0.9	16	18	16
Total Aids	114,874	100.0	1,795	2,009	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,802	84.6	28	39	29
Agricultural Market Value Credit	328	15.4	5	10	4
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	2,130	100.0	33	50	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	1,400	48.2	22	28	52
Regular (Renters)	1,498	51.5	23	18	26
Targeting Refund	8	0.3	0	0	0
Total Property Tax Refunds	2,906	100.0	45	47	78
Total Aids/Credits	\$119,909	100.0%	\$1,873	\$2,105	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$27,697	35.5%	\$433	\$489	\$464
City/Town Levy	19,475	24.9	304	306	354
School District Net Tax Capacity Levy	13,054	16.7	204	180	237
School District Referendum Market Value Levy	6,845	8.8	107	92	143
Miscellaneous District Levy	1,671	2.1	26	25	202
State Property Tax Levy	9,337	12.0	146	90	146
Total Levy	\$78,081	100.0%	\$1,220	\$1,182	\$1,546
Less Property Tax Credits	2,130		33	50	37
Net Property Taxes Payable	75,951		1,186	1,132	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$6,225,744		\$97,257	\$113,120	\$109,818
Referendum Market Valuation	4,437,720		\$69,325	60,911	88,954
Net Tax Capacity (NTC)	68,541		1,071	1,098	1,230
C. Average Local NTC Tax Rate	90.308				
Avg. Referendum Mkt. Value Tax Rate	0.154				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$49,974	32.0%	\$781	\$807	\$1,119
Sales/Use Tax (Calendar 2010)	69,921	44.8	1,092	553	715
Motor Vehicle Sales Tax (Calendar 2010)	4,966	3.2	78	93	88
Motor Vehicle Registration Tax (Calendar 2010)	5,642	3.6	88	103	102
Motor Fuels Tax (Calendar 2010)	9,420	6.0	147	170	159
Corporate Income Tax (Calendar 2010)	6,756	4.3	106	78	125
State General Property Tax (Payable 2010)	9,337	6.0	146	90	146
Total State Taxes	\$156,017	100.0%	\$2,437	\$1,895	\$2,454

I. Major State Aids/Credits	BROWN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$22,190	42.4%	\$857	\$990	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	9,844	18.8	380	350	396
Minnesota Family Investment Program	121	0.2	5	2	14
General Assistance including GAMC	342	0.7	13	13	23
Social Services	6,562	12.5	253	225	218
Miscellaneous	519	1.0	20	21	28
Total	17,388	33.2	672	611	680
Highway Aid (Calendar 2010)					
County Aid	3,500	6.7	135	147	81
Municipal Aid	585	1.1	23	16	24
Township Aid	371	0.7	14	13	6
Total	4,456	8.5	172	176	111
Local Government Aid (Calendar 2010)	6,498	12.4	251	171	80
Disparity Reduction Aid (Calendar 2010)	68	0.1	3	4	3
County Program Aid (Payable 2010)	1,255	2.4	48	39	31
Community Corrections Funding (2010)	453	0.9	17	18	16
Total Aids	52,308	100.0	2,020	2,009	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,274	80.7	49	39	29
Agricultural Market Value Credit	305	19.3	12	10	4
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,579	100.0	61	50	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	747	61.2	29	28	52
Regular (Renters)	466	38.1	18	18	26
Targeting Refund	8	0.7	0	0	0
Total Property Tax Refunds	1,222	100.0	47	47	78
Total Aids/Credits	\$55,109	100.0%	\$2,128	\$2,105	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$10,857	39.6%	\$419	\$489	\$464
City/Town Levy	8,542	31.1	330	306	354
School District Net Tax Capacity Levy	3,603	13.1	139	180	237
School District Referendum Market Value Levy	2,041	7.4	79	92	143
Miscellaneous District Levy	585	2.1	23	25	202
State Property Tax Levy	1,807	6.6	70	90	146
Total Levy	\$27,435	100.0%	\$1,060	\$1,182	\$1,546
Less Property Tax Credits	1,579		61	50	37
Net Property Taxes Payable	25,855		999	1,132	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$2,526,480		\$97,574	\$113,120	\$109,818
Referendum Market Valuation	1,320,236		\$50,988	60,911	88,954
Net Tax Capacity (NTC)	23,344		902	1,098	1,230
C. Average Local NTC Tax Rate	101.041				
Avg. Referendum Mkt. Value Tax Rate	0.155				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$21,502	43.8%	\$830	\$807	\$1,119
Sales/Use Tax (Calendar 2010)	14,202	29.0	548	553	715
Motor Vehicle Sales Tax (Calendar 2010)	2,740	5.6	106	93	88
Motor Vehicle Registration Tax (Calendar 2010)	3,038	6.2	117	103	102
Motor Fuels Tax (Calendar 2010)	3,510	7.2	136	170	159
Corporate Income Tax (Calendar 2010)	2,250	4.6	87	78	125
State General Property Tax (Payable 2010)	1,807	3.7	70	90	146
Total State Taxes	\$49,049	100.0%	\$1,894	\$1,895	\$2,454

I. Major State Aids/Credits	CARLTON			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$42,262	52.3%	\$1,194	\$1,007	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	16,231	20.1	459	482	396
Minnesota Family Investment Program	250	0.3	7	17	14
General Assistance including GAMC	774	1.0	22	31	23
Social Services	9,636	11.9	272	276	218
Miscellaneous	924	1.1	26	40	28
Total	27,815	34.4	786	847	680
Highway Aid (Calendar 2010)					
County Aid	3,955	4.9	112	146	81
Municipal Aid	555	0.7	16	26	24
Township Aid	205	0.3	6	4	6
Total	4,715	5.8	133	176	111
Local Government Aid (Calendar 2010)	3,176	3.9	90	199	80
Disparity Reduction Aid (Calendar 2010)	654	0.8	18	33	3
County Program Aid (Payable 2010)	1,619	2.0	46	42	31
Community Corrections Funding (2010)	601	0.7	17	22	16
Total Aids	80,842	100.0	2,285	2,326	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,640	87.0	46	42	29
Agricultural Market Value Credit	244	12.9	7	3	4
Miscellaneous Credits	2	0.1	0	47	4
Total Property Tax Credits	1,885	100.0	53	92	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	1,716	72.5	48	27	52
Regular (Renters)	615	26.0	17	21	26
Targeting Refund	37	1.6	1	1	0
Total Property Tax Refunds	2,367	100.0	67	49	78
Total Aids/Credits	\$85,094	100.0%	\$2,405	\$2,467	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$19,223	47.0%	\$543	\$539	\$464
City/Town Levy	7,171	17.5	203	263	354
School District Net Tax Capacity Levy	8,073	19.7	228	175	237
School District Referendum Market Value Levy	1,587	3.9	45	49	143
Miscellaneous District Levy	2,090	5.1	59	62	202
State Property Tax Levy	2,779	6.8	79	111	146
Total Levy	\$40,922	100.0%	\$1,156	\$1,199	\$1,546
Less Property Tax Credits	1,885		53	92	37
Net Property Taxes Payable	39,037		1,103	1,108	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$2,636,124		\$74,496	\$99,944	\$109,818
Referendum Market Valuation	2,125,308		\$60,061	67,899	88,954
Net Tax Capacity (NTC)	28,471		805	1,089	1,230
C. Average Local NTC Tax Rate	128.398				
Avg. Referendum Mkt. Value Tax Rate	0.075				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$23,178	41.8%	\$655	\$743	\$1,119
Sales/Use Tax (Calendar 2010)	13,851	25.0	391	690	715
Motor Vehicle Sales Tax (Calendar 2010)	3,192	5.8	90	90	88
Motor Vehicle Registration Tax (Calendar 2010)	3,459	6.2	98	99	102
Motor Fuels Tax (Calendar 2010)	7,291	13.2	206	177	159
Corporate Income Tax (Calendar 2010)	1,671	3.0	47	76	125
State General Property Tax (Payable 2010)	2,779	5.0	79	111	146
Total State Taxes	\$55,421	100.0%	\$1,566	\$1,986	\$2,454

I. Major State Aids/Credits	CARVER			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$103,398	72.6%	\$1,136	\$1,203	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	16,173	11.3	178	397	396
Minnesota Family Investment Program	253	0.2	3	17	14
General Assistance including GAMC	582	0.4	6	29	23
Social Services	11,273	7.9	124	216	218
Miscellaneous	674	0.5	7	33	28
Total	28,954	20.3	318	692	680
Highway Aid (Calendar 2010)					
County Aid	5,097	3.6	56	33	81
Municipal Aid	1,991	1.4	22	30	24
Township Aid	178	0.1	2	0	6
Total	7,266	5.1	80	64	111
Local Government Aid (Calendar 2010)	538	0.4	6	47	80
Disparity Reduction Aid (Calendar 2010)	5	0.0	0	0	3
County Program Aid (Payable 2010)	1,455	1.0	16	24	31
Community Corrections Funding (2010)	902	0.6	10	15	16
Total Aids	142,519	100.0	1,565	2,044	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,761	78.5	19	19	29
Agricultural Market Value Credit	287	12.8	3	0	4
Miscellaneous Credits	195	8.7	2	0	4
Total Property Tax Credits	2,243	100.0	25	20	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	5,109	75.8	56	67	52
Regular (Renters)	1,590	23.6	17	32	26
Targeting Refund	41	0.6	0	0	0
Total Property Tax Refunds	6,740	100.0	74	100	78
Total Aids/Credits	\$151,503	100.0%	\$1,664	\$2,163	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$42,472	26.8%	\$467	\$428	\$464
City/Town Levy	30,811	19.5	338	404	354
School District Net Tax Capacity Levy	33,411	21.1	367	262	237
School District Referendum Market Value Levy	17,188	10.9	189	190	143
Miscellaneous District Levy	23,283	14.7	256	341	202
State Property Tax Levy	11,206	7.1	123	183	146
Total Levy	\$158,370	100.0%	\$1,740	\$1,807	\$1,546
Less Property Tax Credits	2,243		25	20	37
Net Property Taxes Payable	156,127		1,715	1,788	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$11,117,748		\$122,117	\$109,435	\$109,818
Referendum Market Valuation	10,258,878		\$112,683	107,699	88,954
Net Tax Capacity (NTC)	123,196		1,353	1,319	1,230
C. Average Local NTC Tax Rate	104.904				
Avg. Referendum Mkt. Value Tax Rate	0.175				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$146,763	61.9%	\$1,612	\$1,381	\$1,119
Sales/Use Tax (Calendar 2010)	39,430	16.6	433	856	715
Motor Vehicle Sales Tax (Calendar 2010)	8,003	3.4	88	86	88
Motor Vehicle Registration Tax (Calendar 2010)	9,875	4.2	108	102	102
Motor Fuels Tax (Calendar 2010)	12,225	5.2	134	139	159
Corporate Income Tax (Calendar 2010)	9,512	4.0	104	168	125
State General Property Tax (Payable 2010)	11,206	4.7	123	183	146
Total State Taxes	\$237,014	100.0%	\$2,603	\$2,914	\$2,454

I. Major State Aids/Credits	CASS			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$33,931	50.9%	\$1,188	\$1,158	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	17,364	26.1	608	478	396
Minnesota Family Investment Program	588	0.9	21	10	14
General Assistance including GAMC	578	0.9	20	16	23
Social Services	6,379	9.6	223	219	218
Miscellaneous	601	0.9	21	27	28
Total	25,510	38.3	893	751	680
Highway Aid (Calendar 2010)					
County Aid	4,757	7.1	167	128	81
Municipal Aid	0	0.0	0	9	24
Township Aid	387	0.6	14	12	6
Total	5,144	7.7	180	149	111
Local Government Aid (Calendar 2010)	995	1.5	35	80	80
Disparity Reduction Aid (Calendar 2010)	16	0.0	1	2	3
County Program Aid (Payable 2010)	359	0.5	13	26	31
Community Corrections Funding (2010)	649	1.0	23	18	16
Total Aids	66,604	100.0	2,332	2,184	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,084	83.8	38	44	29
Agricultural Market Value Credit	209	16.2	7	13	4
Miscellaneous Credits	0	0.0	0	7	4
Total Property Tax Credits	1,293	100.0	45	64	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	841	71.1	29	35	52
Regular (Renters)	331	28.0	12	18	26
Targeting Refund	10	0.9	0	1	0
Total Property Tax Refunds	1,183	100.0	41	53	78
Total Aids/Credits	\$69,080	100.0%	\$2,418	\$2,301	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$20,040	44.0%	\$701	\$561	\$464
City/Town Levy	10,201	22.4	357	328	354
School District Net Tax Capacity Levy	6,511	14.3	228	229	237
School District Referendum Market Value Levy	1,325	2.9	46	66	143
Miscellaneous District Levy	559	1.2	20	30	202
State Property Tax Levy	6,946	15.2	243	174	146
Total Levy	\$45,581	100.0%	\$1,596	\$1,387	\$1,546
Less Property Tax Credits	1,293		45	64	37
Net Property Taxes Payable	44,288		1,550	1,323	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$6,910,366		\$241,900	\$157,798	\$109,818
Referendum Market Valuation	2,754,996		\$96,440	80,816	88,954
Net Tax Capacity (NTC)	71,164		2,491	1,637	1,230
C. Average Local NTC Tax Rate	52.429				
Avg. Referendum Mkt. Value Tax Rate	0.048				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$17,536	34.5%	\$614	\$605	\$1,119
Sales/Use Tax (Calendar 2010)	13,583	26.7	475	572	715
Motor Vehicle Sales Tax (Calendar 2010)	2,500	4.9	88	93	88
Motor Vehicle Registration Tax (Calendar 2010)	2,715	5.3	95	100	102
Motor Fuels Tax (Calendar 2010)	6,543	12.9	229	203	159
Corporate Income Tax (Calendar 2010)	988	1.9	35	56	125
State General Property Tax (Payable 2010)	6,946	13.7	243	174	146
Total State Taxes	\$50,812	100.0%	\$1,779	\$1,801	\$2,454

I. Major State Aids/Credits	CHIPPEWA			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$16,609	50.4%	\$1,335	\$1,255	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	6,646	20.1	534	549	396
Minnesota Family Investment Program	127	0.4	10	7	14
General Assistance including GAMC	127	0.4	10	8	23
Social Services	2,869	8.7	231	254	218
Miscellaneous	225	0.7	18	20	28
Total	9,993	30.3	803	839	680
Highway Aid (Calendar 2010)					
County Aid	2,393	7.3	192	305	81
Municipal Aid	209	0.6	17	5	24
Township Aid	591	1.8	47	56	6
Total	3,192	9.7	257	365	111
Local Government Aid (Calendar 2010)	2,309	7.0	186	197	80
Disparity Reduction Aid (Calendar 2010)	146	0.4	12	13	3
County Program Aid (Payable 2010)	493	1.5	40	51	31
Community Corrections Funding (2010)	241	0.7	19	18	16
Total Aids	32,983	100.0	2,651	2,738	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	572	75.9	46	45	29
Agricultural Market Value Credit	181	24.1	15	21	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	753	100.0	61	66	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	213	52.2	17	16	52
Regular (Renters)	193	47.3	16	13	26
Targeting Refund	2	0.5	0	0	0
Total Property Tax Refunds	409	100.0	33	29	78
Total Aids/Credits	\$34,145	100.0%	\$2,745	\$2,834	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$7,296	43.8%	\$586	\$650	\$464
City/Town Levy	4,265	25.6	343	346	354
School District Net Tax Capacity Levy	2,573	15.4	207	204	237
School District Referendum Market Value Levy	1,341	8.0	108	91	143
Miscellaneous District Levy	252	1.5	20	34	202
State Property Tax Levy	947	5.7	76	77	146
Total Levy	\$16,673	100.0%	\$1,340	\$1,402	\$1,546
Less Property Tax Credits	753		61	66	37
Net Property Taxes Payable	15,920		1,280	1,336	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$1,715,496		\$137,890	\$165,612	\$109,818
Referendum Market Valuation	545,849		\$43,875	41,040	88,954
Net Tax Capacity (NTC)	15,554		1,250	1,438	1,230
C. Average Local NTC Tax Rate	92.160				
Avg. Referendum Mkt. Value Tax Rate	0.255				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$13,288	47.7%	\$1,068	\$876	\$1,119
Sales/Use Tax (Calendar 2010)	7,668	27.5	616	423	715
Motor Vehicle Sales Tax (Calendar 2010)	1,219	4.4	98	106	88
Motor Vehicle Registration Tax (Calendar 2010)	1,372	4.9	110	121	102
Motor Fuels Tax (Calendar 2010)	2,410	8.6	194	199	159
Corporate Income Tax (Calendar 2010)	975	3.5	78	68	125
State General Property Tax (Payable 2010)	947	3.4	76	77	146
Total State Taxes	\$27,879	100.0%	\$2,241	\$1,870	\$2,454

I. Major State Aids/Credits	CHISAGO			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$58,667	63.2%	\$1,089	\$1,080	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	14,771	15.9	274	377	396
Minnesota Family Investment Program	203	0.2	4	8	14
General Assistance including GAMC	595	0.6	11	16	23
Social Services	8,476	9.1	157	192	218
Miscellaneous	555	0.6	10	17	28
Total	24,599	26.5	456	610	680
Highway Aid (Calendar 2010)					
County Aid	4,472	4.8	83	124	81
Municipal Aid	847	0.9	16	10	24
Township Aid	193	0.2	4	7	6
Total	5,512	5.9	102	141	111
Local Government Aid (Calendar 2010)	1,467	1.6	27	41	80
Disparity Reduction Aid (Calendar 2010)	11	0.0	0	1	3
County Program Aid (Payable 2010)	1,544	1.7	29	38	31
Community Corrections Funding (2010)	1,029	1.1	19	20	16
Total Aids	92,830	100.0	1,723	1,932	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,646	81.6	31	42	29
Agricultural Market Value Credit	363	18.0	7	12	4
Miscellaneous Credits	8	0.4	0	0	4
Total Property Tax Credits	2,017	100.0	37	54	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	4,115	82.9	76	55	52
Regular (Renters)	817	16.5	15	17	26
Targeting Refund	33	0.7	1	1	0
Total Property Tax Refunds	4,965	100.0	92	72	78
Total Aids/Credits	\$99,812	100.0%	\$1,852	\$2,058	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$31,663	43.7%	\$588	\$529	\$464
City/Town Levy	17,133	23.6	318	263	354
School District Net Tax Capacity Levy	13,473	18.6	250	224	237
School District Referendum Market Value Levy	3,420	4.7	63	53	143
Miscellaneous District Levy	2,628	3.6	49	27	202
State Property Tax Levy	4,177	5.8	78	70	146
Total Levy	\$72,493	100.0%	\$1,345	\$1,168	\$1,546
Less Property Tax Credits	2,017		37	54	37
Net Property Taxes Payable	70,476		1,308	1,114	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$5,098,099		\$94,607	\$95,696	\$109,818
Referendum Market Valuation	4,486,089		\$83,250	71,504	88,954
Net Tax Capacity (NTC)	54,007		1,002	977	1,230
C. Average Local NTC Tax Rate	119.893				
Avg. Referendum Mkt. Value Tax Rate	0.080				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$49,237	53.2%	\$914	\$702	\$1,119
Sales/Use Tax (Calendar 2010)	14,158	15.3	263	355	715
Motor Vehicle Sales Tax (Calendar 2010)	5,337	5.8	99	91	88
Motor Vehicle Registration Tax (Calendar 2010)	5,835	6.3	108	96	102
Motor Fuels Tax (Calendar 2010)	11,241	12.1	209	209	159
Corporate Income Tax (Calendar 2010)	2,640	2.9	49	44	125
State General Property Tax (Payable 2010)	4,177	4.5	78	70	146
Total State Taxes	\$92,625	100.0%	\$1,719	\$1,568	\$2,454

I. Major State Aids/Credits	CLAY			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$64,979	50.3%	\$1,101	\$1,063	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	23,229	18.0	394	432	396
Minnesota Family Investment Program	680	0.5	12	10	14
General Assistance including GAMC	1,109	0.9	19	17	23
Social Services	17,015	13.2	288	246	218
Miscellaneous	1,516	1.2	26	22	28
Total	43,549	33.7	738	727	680
Highway Aid (Calendar 2010)					
County Aid	5,338	4.1	90	160	81
Municipal Aid	1,535	1.2	26	17	24
Township Aid	691	0.5	12	19	6
Total	7,564	5.9	128	196	111
Local Government Aid (Calendar 2010)	9,004	7.0	153	116	80
Disparity Reduction Aid (Calendar 2010)	28	0.0	0	1	3
County Program Aid (Payable 2010)	3,131	2.4	53	35	31
Community Corrections Funding (2010)	1,000	0.8	17	17	16
Total Aids	129,255	100.0	2,191	2,154	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	2,354	35.4	40	42	29
Agricultural Market Value Credit	260	3.9	4	12	4
Miscellaneous Credits	4,040	60.7	68	19	4
Total Property Tax Credits	6,654	100.0	113	73	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	1,042	45.1	18	25	52
Regular (Renters)	1,263	54.6	21	18	26
Targeting Refund	7	0.3	0	0	0
Total Property Tax Refunds	2,312	100.0	39	43	78
Total Aids/Credits	\$138,221	100.0%	\$2,343	\$2,270	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$23,249	42.3%	\$394	\$544	\$464
City/Town Levy	11,779	21.4	200	264	354
School District Net Tax Capacity Levy	11,592	21.1	196	195	237
School District Referendum Market Value Levy	1,998	3.6	34	74	143
Miscellaneous District Levy	2,556	4.6	43	49	202
State Property Tax Levy	3,851	7.0	65	109	146
Total Levy	\$55,025	100.0%	\$933	\$1,236	\$1,546
Less Property Tax Credits	6,654		113	73	37
Net Property Taxes Payable	48,371		820	1,163	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$4,122,930		\$69,881	\$131,869	\$109,818
Referendum Market Valuation	3,087,986		\$52,340	67,004	88,954
Net Tax Capacity (NTC)	43,087		730	1,305	1,230
C. Average Local NTC Tax Rate	114.135				
Avg. Referendum Mkt. Value Tax Rate	0.065				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$42,380	44.3%	\$718	\$765	\$1,119
Sales/Use Tax (Calendar 2010)	26,475	27.6	449	589	715
Motor Vehicle Sales Tax (Calendar 2010)	4,735	4.9	80	93	88
Motor Vehicle Registration Tax (Calendar 2010)	5,379	5.6	91	103	102
Motor Fuels Tax (Calendar 2010)	10,309	10.8	175	205	159
Corporate Income Tax (Calendar 2010)	2,640	2.8	45	63	125
State General Property Tax (Payable 2010)	3,851	4.0	65	109	146
Total State Taxes	\$95,768	100.0%	\$1,623	\$1,927	\$2,454

I. Major State Aids/Credits	CLEARWATER			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$10,843	45.1%	\$1,247	\$1,339	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	5,909	24.6	680	696	396
Minnesota Family Investment Program	141	0.6	16	42	14
General Assistance including GAMC	277	1.2	32	39	23
Social Services	1,822	7.6	210	248	218
Miscellaneous	190	0.8	22	23	28
Total	8,340	34.7	959	1,049	680
Highway Aid (Calendar 2010)					
County Aid	2,765	11.5	318	190	81
Municipal Aid	0	0.0	0	6	24
Township Aid	194	0.8	22	20	6
Total	2,959	12.3	340	215	111
Local Government Aid (Calendar 2010)	605	2.5	70	62	80
Disparity Reduction Aid (Calendar 2010)	80	0.3	9	3	3
County Program Aid (Payable 2010)	992	4.1	114	67	31
Community Corrections Funding (2010)	202	0.8	23	19	16
Total Aids	24,022	100.0	2,763	2,755	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	487	65.8	56	40	29
Agricultural Market Value Credit	253	34.2	29	10	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	740	100.0	85	51	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	136	60.2	16	22	52
Regular (Renters)	90	39.8	10	15	26
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	226	100.0	26	38	78
Total Aids/Credits	\$24,988	100.0%	\$2,874	\$2,844	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$4,460	41.3%	\$513	\$467	\$464
City/Town Levy	1,547	14.3	178	205	354
School District Net Tax Capacity Levy	2,192	20.3	252	220	237
School District Referendum Market Value Levy	361	3.3	42	62	143
Miscellaneous District Levy	421	3.9	48	33	202
State Property Tax Levy	1,825	16.9	210	119	146
Total Levy	\$10,805	100.0%	\$1,243	\$1,107	\$1,546
Less Property Tax Credits	740		85	51	37
Net Property Taxes Payable	10,065		1,158	1,056	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$816,575		\$93,913	\$103,191	\$109,818
Referendum Market Valuation	466,687		\$53,673	57,860	88,954
Net Tax Capacity (NTC)	9,115		1,048	1,076	1,230
C. Average Local NTC Tax Rate	94.570				
Avg. Referendum Mkt. Value Tax Rate	0.077				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$4,750	37.1%	\$546	\$547	\$1,119
Sales/Use Tax (Calendar 2010)	2,323	18.2	267	567	715
Motor Vehicle Sales Tax (Calendar 2010)	856	6.7	98	82	88
Motor Vehicle Registration Tax (Calendar 2010)	896	7.0	103	88	102
Motor Fuels Tax (Calendar 2010)	1,707	13.3	196	167	159
Corporate Income Tax (Calendar 2010)	440	3.4	51	52	125
State General Property Tax (Payable 2010)	1,825	14.3	210	119	146
Total State Taxes	\$12,796	100.0%	\$1,472	\$1,622	\$2,454

I. Major State Aids/Credits	COOK			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$5,327	48.5%	\$1,029	\$1,007	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	1,586	14.4	306	482	396
Minnesota Family Investment Program	40	0.4	8	17	14
General Assistance including GAMC	58	0.5	11	31	23
Social Services	886	8.1	171	276	218
Miscellaneous	81	0.7	16	40	28
Total	2,650	24.1	512	847	680
Highway Aid (Calendar 2010)					
County Aid	2,676	24.4	517	146	81
Municipal Aid	0	0.0	0	26	24
Township Aid	2	0.0	0	4	6
Total	2,678	24.4	517	176	111
Local Government Aid (Calendar 2010)	96	0.9	19	199	80
Disparity Reduction Aid (Calendar 2010)	0	0.0	0	33	3
County Program Aid (Payable 2010)	126	1.1	24	42	31
Community Corrections Funding (2010)	102	0.9	20	22	16
Total Aids	10,980	100.0	2,121	2,326	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	116	19.0	22	42	29
Agricultural Market Value Credit	5	0.8	1	3	4
Miscellaneous Credits	491	80.2	95	47	4
Total Property Tax Credits	612	100.0	118	92	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	86	57.7	17	27	52
Regular (Renters)	59	39.7	11	21	26
Targeting Refund	4	2.5	1	1	0
Total Property Tax Refunds	149	100.0	29	49	78
Total Aids/Credits	\$11,741	100.0%	\$2,268	\$2,467	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$6,102	57.1%	\$1,179	\$539	\$464
City/Town Levy	1,152	10.8	223	263	354
School District Net Tax Capacity Levy	396	3.7	76	175	237
School District Referendum Market Value Levy	102	1.0	20	49	143
Miscellaneous District Levy	961	9.0	186	62	202
State Property Tax Levy	1,980	18.5	383	111	146
Total Levy	\$10,693	100.0%	\$2,066	\$1,199	\$1,546
Less Property Tax Credits	612		118	92	37
Net Property Taxes Payable	10,080		1,948	1,108	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$1,866,848		\$360,674	\$99,944	\$109,818
Referendum Market Valuation	658,786		\$127,277	67,899	88,954
Net Tax Capacity (NTC)	19,432		3,754	1,089	1,230
C. Average Local NTC Tax Rate	44.313				
Avg. Referendum Mkt. Value Tax Rate	0.015				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$3,791	24.8%	\$732	\$743	\$1,119
Sales/Use Tax (Calendar 2010)	6,213	40.7	1,200	690	715
Motor Vehicle Sales Tax (Calendar 2010)	541	3.5	104	90	88
Motor Vehicle Registration Tax (Calendar 2010)	610	4.0	118	99	102
Motor Fuels Tax (Calendar 2010)	1,803	11.8	348	177	159
Corporate Income Tax (Calendar 2010)	332	2.2	64	76	125
State General Property Tax (Payable 2010)	1,980	13.0	383	111	146
Total State Taxes	\$15,270	100.0%	\$2,950	\$1,986	\$2,454

I. Major State Aids/Credits	COTTONWOOD			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$14,485	43.5%	\$1,239	\$1,228	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	5,511	16.6	472	432	396
Minnesota Family Investment Program	90	0.3	8	8	14
General Assistance including GAMC	219	0.7	19	13	23
Social Services	6,245	18.8	534	248	218
Miscellaneous	291	0.9	25	22	28
Total	12,357	37.1	1,057	723	680
Highway Aid (Calendar 2010)					
County Aid	2,788	8.4	239	250	81
Municipal Aid	0	0.0	0	10	24
Township Aid	369	1.1	32	39	6
Total	3,157	9.5	270	299	111
Local Government Aid (Calendar 2010)	2,462	7.4	211	180	80
Disparity Reduction Aid (Calendar 2010)	102	0.3	9	7	3
County Program Aid (Payable 2010)	472	1.4	40	38	31
Community Corrections Funding (2010)	244	0.7	21	19	16
Total Aids	33,279	100.0	2,847	2,495	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	554	72.2	47	43	29
Agricultural Market Value Credit	214	27.8	18	17	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	767	100.0	66	61	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	237	59.7	20	17	52
Regular (Renters)	160	40.3	14	14	26
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	397	100.0	34	32	78
Total Aids/Credits	\$34,443	100.0%	\$2,947	\$2,588	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$6,607	44.5%	\$565	\$536	\$464
City/Town Levy	3,625	24.4	310	288	354
School District Net Tax Capacity Levy	1,692	11.4	145	205	237
School District Referendum Market Value Levy	1,757	11.8	150	112	143
Miscellaneous District Levy	365	2.5	31	34	202
State Property Tax Levy	803	5.4	69	81	146
Total Levy	\$14,848	100.0%	\$1,271	\$1,256	\$1,546
Less Property Tax Credits	767		66	61	37
Net Property Taxes Payable	14,081		1,205	1,195	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$1,985,934		\$169,927	\$149,353	\$109,818
Referendum Market Valuation	471,106		\$40,310	43,605	88,954
Net Tax Capacity (NTC)	17,476		1,495	1,338	1,230
C. Average Local NTC Tax Rate	70.315				
Avg. Referendum Mkt. Value Tax Rate	0.373				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$9,238	47.5%	\$790	\$780	\$1,119
Sales/Use Tax (Calendar 2010)	3,971	20.4	340	522	715
Motor Vehicle Sales Tax (Calendar 2010)	1,178	6.1	101	100	88
Motor Vehicle Registration Tax (Calendar 2010)	1,314	6.8	112	113	102
Motor Fuels Tax (Calendar 2010)	2,132	11.0	182	208	159
Corporate Income Tax (Calendar 2010)	823	4.2	70	75	125
State General Property Tax (Payable 2010)	803	4.1	69	81	146
Total State Taxes	\$19,458	100.0%	\$1,665	\$1,879	\$2,454

I. Major State Aids/Credits	CROW WING			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$67,671	55.4%	\$1,083	\$1,158	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	24,840	20.3	397	478	396
Minnesota Family Investment Program	472	0.4	8	10	14
General Assistance including GAMC	1,025	0.8	16	16	23
Social Services	13,585	11.1	217	219	218
Miscellaneous	1,870	1.5	30	27	28
Total	41,792	34.2	669	751	680
Highway Aid (Calendar 2010)					
County Aid	5,218	4.3	83	128	81
Municipal Aid	919	0.8	15	9	24
Township Aid	380	0.3	6	12	6
Total	6,517	5.3	104	149	111
Local Government Aid (Calendar 2010)	4,532	3.7	73	80	80
Disparity Reduction Aid (Calendar 2010)	34	0.0	1	2	3
County Program Aid (Payable 2010)	604	0.5	10	26	31
Community Corrections Funding (2010)	1,030	0.8	16	18	16
Total Aids	122,181	100.0	1,955	2,184	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,986	58.5	32	44	29
Agricultural Market Value Credit	234	6.9	4	13	4
Miscellaneous Credits	1,172	34.6	19	7	4
Total Property Tax Credits	3,393	100.0	54	64	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	2,093	59.7	33	35	52
Regular (Renters)	1,364	38.9	22	18	26
Targeting Refund	47	1.3	1	1	0
Total Property Tax Refunds	3,504	100.0	56	53	78
Total Aids/Credits	\$129,078	100.0%	\$2,065	\$2,301	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$36,136	34.3%	\$578	\$561	\$464
City/Town Levy	28,225	26.8	452	328	354
School District Net Tax Capacity Levy	18,357	17.4	294	229	237
School District Referendum Market Value Levy	3,554	3.4	57	66	143
Miscellaneous District Levy	2,969	2.8	48	30	202
State Property Tax Levy	16,196	15.4	259	174	146
Total Levy	\$105,437	100.0%	\$1,687	\$1,387	\$1,546
Less Property Tax Credits	3,393		54	64	37
Net Property Taxes Payable	102,044		1,633	1,323	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$12,018,042		\$192,289	\$157,798	\$109,818
Referendum Market Valuation	6,689,751		\$107,036	80,816	88,954
Net Tax Capacity (NTC)	131,296		2,101	1,637	1,230
C. Average Local NTC Tax Rate	65.263				
Avg. Referendum Mkt. Value Tax Rate	0.053				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$44,582	30.7%	\$713	\$605	\$1,119
Sales/Use Tax (Calendar 2010)	54,645	37.6	874	572	715
Motor Vehicle Sales Tax (Calendar 2010)	6,042	4.2	97	93	88
Motor Vehicle Registration Tax (Calendar 2010)	6,708	4.6	107	100	102
Motor Fuels Tax (Calendar 2010)	12,326	8.5	197	203	159
Corporate Income Tax (Calendar 2010)	4,859	3.3	78	56	125
State General Property Tax (Payable 2010)	16,196	11.1	259	174	146
Total State Taxes	\$145,358	100.0%	\$2,326	\$1,801	\$2,454

I. Major State Aids/Credits	DAKOTA			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$490,633	67.9%	\$1,231	\$1,203	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	98,766	13.7	248	397	396
Minnesota Family Investment Program	2,931	0.4	7	17	14
General Assistance including GAMC	3,864	0.5	10	29	23
Social Services	76,406	10.6	192	216	218
Miscellaneous	5,550	0.8	14	33	28
Total	187,517	25.9	470	692	680
Highway Aid (Calendar 2010)					
County Aid	11,703	1.6	29	33	81
Municipal Aid	12,662	1.8	32	30	24
Township Aid	238	0.0	1	0	6
Total	24,603	3.4	62	64	111
Local Government Aid (Calendar 2010)	2,557	0.4	6	47	80
Disparity Reduction Aid (Calendar 2010)	5	0.0	0	0	3
County Program Aid (Payable 2010)	12,631	1.7	32	24	31
Community Corrections Funding (2010)	4,871	0.7	12	15	16
Total Aids	722,816	100.0	1,814	2,044	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	8,867	96.0	22	19	29
Agricultural Market Value Credit	216	2.3	1	0	4
Miscellaneous Credits	149	1.6	0	0	4
Total Property Tax Credits	9,232	100.0	23	20	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	22,206	68.0	56	67	52
Regular (Renters)	10,440	32.0	26	32	26
Targeting Refund	26	0.1	0	0	0
Total Property Tax Refunds	32,673	100.0	82	100	78
Total Aids/Credits	\$764,721	100.0%	\$1,919	\$2,163	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$113,442	18.4%	\$285	\$428	\$464
City/Town Levy	156,010	25.3	391	404	354
School District Net Tax Capacity Levy	104,680	17.0	263	262	237
School District Referendum Market Value Levy	79,183	12.8	199	190	143
Miscellaneous District Levy	101,531	16.4	255	341	202
State Property Tax Levy	62,422	10.1	157	183	146
Total Levy	\$617,268	100.0%	\$1,549	\$1,807	\$1,546
Less Property Tax Credits	9,232		23	20	37
Net Property Taxes Payable	608,036		1,526	1,788	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$41,006,321		\$102,888	\$109,435	\$109,818
Referendum Market Valuation	39,958,242		\$100,259	107,699	88,954
Net Tax Capacity (NTC)	481,924		1,209	1,319	1,230
C. Average Local NTC Tax Rate	97.528				
Avg. Referendum Mkt. Value Tax Rate	0.212				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$532,704	50.6%	\$1,337	\$1,381	\$1,119
Sales/Use Tax (Calendar 2010)	276,658	26.3	694	856	715
Motor Vehicle Sales Tax (Calendar 2010)	36,572	3.5	92	86	88
Motor Vehicle Registration Tax (Calendar 2010)	44,071	4.2	111	102	102
Motor Fuels Tax (Calendar 2010)	57,081	5.4	143	139	159
Corporate Income Tax (Calendar 2010)	44,302	4.2	111	168	125
State General Property Tax (Payable 2010)	62,422	5.9	157	183	146
Total State Taxes	\$1,053,810	100.0%	\$2,644	\$2,914	\$2,454

I. Major State Aids/Credits	DODGE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$25,612	61.1%	\$1,275	\$1,084	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	5,276	12.6	263	324	396
Minnesota Family Investment Program	122	0.3	6	9	14
General Assistance including GAMC	187	0.4	9	14	23
Social Services	3,189	7.6	159	221	218
Miscellaneous	333	0.8	17	20	28
Total	9,106	21.7	453	587	680
Highway Aid (Calendar 2010)					
County Aid	3,093	7.4	154	101	81
Municipal Aid	181	0.4	9	21	24
Township Aid	297	0.7	15	9	6
Total	3,572	8.5	178	131	111
Local Government Aid (Calendar 2010)	2,383	5.7	119	114	80
Disparity Reduction Aid (Calendar 2010)	322	0.8	16	3	3
County Program Aid (Payable 2010)	742	1.8	37	41	31
Community Corrections Funding (2010)	211	0.5	10	15	16
Total Aids	41,948	100.0	2,088	1,977	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	888	80.4	44	39	29
Agricultural Market Value Credit	217	19.6	11	8	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,104	100.0	55	46	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	627	70.8	31	34	52
Regular (Renters)	251	28.3	12	20	26
Targeting Refund	7	0.8	0	0	0
Total Property Tax Refunds	885	100.0	44	55	78
Total Aids/Credits	\$43,937	100.0%	\$2,187	\$2,078	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$9,556	40.2%	\$476	\$466	\$464
City/Town Levy	6,347	26.7	316	331	354
School District Net Tax Capacity Levy	4,951	20.8	246	211	237
School District Referendum Market Value Levy	1,498	6.3	75	117	143
Miscellaneous District Levy	526	2.2	26	28	202
State Property Tax Levy	882	3.7	44	98	146
Total Levy	\$23,760	100.0%	\$1,183	\$1,249	\$1,546
Less Property Tax Credits	1,104		55	46	37
Net Property Taxes Payable	22,656		1,128	1,203	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$2,203,348		\$109,690	\$97,355	\$109,818
Referendum Market Valuation	1,195,176		\$59,500	70,331	88,954
Net Tax Capacity (NTC)	20,584		1,025	1,013	1,230
C. Average Local NTC Tax Rate	103.867				
Avg. Referendum Mkt. Value Tax Rate	0.125				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$17,996	57.1%	\$896	\$951	\$1,119
Sales/Use Tax (Calendar 2010)	4,600	14.6	229	540	715
Motor Vehicle Sales Tax (Calendar 2010)	1,848	5.9	92	89	88
Motor Vehicle Registration Tax (Calendar 2010)	2,011	6.4	100	100	102
Motor Fuels Tax (Calendar 2010)	3,235	10.3	161	172	159
Corporate Income Tax (Calendar 2010)	953	3.0	47	94	125
State General Property Tax (Payable 2010)	882	2.8	44	98	146
Total State Taxes	\$31,525	100.0%	\$1,569	\$2,044	\$2,454

I. Major State Aids/Credits	DOUGLAS			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$35,348	53.7%	\$982	\$1,063	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	13,706	20.8	381	432	396
Minnesota Family Investment Program	259	0.4	7	10	14
General Assistance including GAMC	257	0.4	7	17	23
Social Services	7,245	11.0	201	246	218
Miscellaneous	730	1.1	20	22	28
Total	22,197	33.7	616	727	680
Highway Aid (Calendar 2010)					
County Aid	3,880	5.9	108	160	81
Municipal Aid	725	1.1	20	17	24
Township Aid	346	0.5	10	19	6
Total	4,951	7.5	137	196	111
Local Government Aid (Calendar 2010)	1,999	3.0	56	116	80
Disparity Reduction Aid (Calendar 2010)	13	0.0	0	1	3
County Program Aid (Payable 2010)	774	1.2	21	35	31
Community Corrections Funding (2010)	556	0.8	15	17	16
Total Aids	65,837	100.0	1,828	2,154	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,332	79.9	37	42	29
Agricultural Market Value Credit	336	20.1	9	12	4
Miscellaneous Credits	0	0.0	0	19	4
Total Property Tax Credits	1,668	100.0	46	73	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	1,553	66.0	43	25	52
Regular (Renters)	778	33.1	22	18	26
Targeting Refund	23	1.0	1	0	0
Total Property Tax Refunds	2,354	100.0	65	43	78
Total Aids/Credits	\$69,859	100.0%	\$1,940	\$2,270	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$23,285	44.2%	\$647	\$544	\$464
City/Town Levy	11,506	21.8	320	264	354
School District Net Tax Capacity Levy	6,743	12.8	187	195	237
School District Referendum Market Value Levy	3,178	6.0	88	74	143
Miscellaneous District Levy	1,947	3.7	54	49	202
State Property Tax Levy	6,004	11.4	167	109	146
Total Levy	\$52,663	100.0%	\$1,462	\$1,236	\$1,546
Less Property Tax Credits	1,668		46	73	37
Net Property Taxes Payable	50,995		1,416	1,163	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$5,091,395		\$141,392	\$131,869	\$109,818
Referendum Market Valuation	3,291,716		\$91,414	67,004	88,954
Net Tax Capacity (NTC)	53,813		1,494	1,305	1,230
C. Average Local NTC Tax Rate	80.541				
Avg. Referendum Mkt. Value Tax Rate	0.101				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$31,865	35.7%	\$885	\$765	\$1,119
Sales/Use Tax (Calendar 2010)	32,031	35.9	890	589	715
Motor Vehicle Sales Tax (Calendar 2010)	3,591	4.0	100	93	88
Motor Vehicle Registration Tax (Calendar 2010)	4,040	4.5	112	103	102
Motor Fuels Tax (Calendar 2010)	8,433	9.4	234	205	159
Corporate Income Tax (Calendar 2010)	3,298	3.7	92	63	125
State General Property Tax (Payable 2010)	6,004	6.7	167	109	146
Total State Taxes	\$89,261	100.0%	\$2,479	\$1,927	\$2,454

I. Major State Aids/Credits	FARIBAULT			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$14,833	41.7%	\$1,019	\$990	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance				350	396
Minnesota Family Investment Program		See Note		2	14
General Assistance including GAMC				13	23
Social Services				225	218
Miscellaneous				21	28
Total	11,381	32.0	782	611	680
Highway Aid (Calendar 2010)					
County Aid	4,108	11.5	282	147	81
Municipal Aid	0	0.0	0	16	24
Township Aid	706	2.0	48	13	6
Total	4,814	13.5	331	176	111
Local Government Aid (Calendar 2010)	3,724	10.5	256	171	80
Disparity Reduction Aid (Calendar 2010)	182	0.5	12	4	3
County Program Aid (Payable 2010)	481	1.4	33	39	31
Community Corrections Funding (2010)	194	0.5	13	18	16
Total Aids	35,609	100.0	2,447	2,009	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	740	73.9	51	39	29
Agricultural Market Value Credit	262	26.1	18	10	4
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,002	100.0	69	50	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	226	60.1	16	28	52
Regular (Renters)	149	39.7	10	18	26
Targeting Refund	1	0.2	0	0	0
Total Property Tax Refunds	376	100.0	26	47	78
Total Aids/Credits	\$36,987	100.0%	\$2,542	\$2,105	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$8,187	48.5%	\$563	\$489	\$464
City/Town Levy	5,248	31.1	361	306	354
School District Net Tax Capacity Levy	1,388	8.2	95	180	237
School District Referendum Market Value Levy	1,224	7.3	84	92	143
Miscellaneous District Levy	166	1.0	11	25	202
State Property Tax Levy	658	3.9	45	90	146
Total Levy	\$16,871	100.0%	\$1,159	\$1,182	\$1,546
Less Property Tax Credits	1,002		69	50	37
Net Property Taxes Payable	15,869		1,090	1,132	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$2,139,367		\$147,005	\$113,120	\$109,818
Referendum Market Valuation	599,549		\$41,198	60,911	88,954
Net Tax Capacity (NTC)	18,458		1,268	1,098	1,230
C. Average Local NTC Tax Rate	81.206				
Avg. Referendum Mkt. Value Tax Rate	0.204				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$10,633	42.3%	\$731	\$807	\$1,119
Sales/Use Tax (Calendar 2010)	6,202	24.7	426	553	715
Motor Vehicle Sales Tax (Calendar 2010)	1,613	6.4	111	93	88
Motor Vehicle Registration Tax (Calendar 2010)	1,806	7.2	124	103	102
Motor Fuels Tax (Calendar 2010)	3,458	13.8	238	170	159
Corporate Income Tax (Calendar 2010)	750	3.0	52	78	125
State General Property Tax (Payable 2010)	658	2.6	45	90	146
Total State Taxes	\$25,120	100.0%	\$1,726	\$1,895	\$2,454

NOTE: The human service amounts were not available by county for the Human Services Board (Faribault and Martin). The total for the Human Service Board is \$27.3 million, which was allocated to the counties on a per capita basis (\$11.38 million estimated to Faribault county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	FILLMORE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$20,833	46.9%	\$998	\$1,084	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	8,236	18.5	395	324	396
Minnesota Family Investment Program	120	0.3	6	9	14
General Assistance including GAMC	175	0.4	8	14	23
Social Services	3,770	8.5	181	221	218
Miscellaneous	384	0.9	18	20	28
Total	12,686	28.6	608	587	680
Highway Aid (Calendar 2010)					
County Aid	5,309	11.9	254	101	81
Municipal Aid	0	0.0	0	21	24
Township Aid	775	1.7	37	9	6
Total	6,084	13.7	292	131	111
Local Government Aid (Calendar 2010)	3,694	8.3	177	114	80
Disparity Reduction Aid (Calendar 2010)	245	0.6	12	3	3
County Program Aid (Payable 2010)	818	1.8	39	41	31
Community Corrections Funding (2010)	70	0.2	3	15	16
Total Aids	44,429	100.0	2,129	1,977	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,187	73.3	57	39	29
Agricultural Market Value Credit	432	26.7	21	8	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,620	100.0	78	46	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	570	69.6	27	34	52
Regular (Renters)	243	29.6	12	20	26
Targeting Refund	7	0.8	0	0	0
Total Property Tax Refunds	820	100.0	39	55	78
Total Aids/Credits	\$46,868	100.0%	\$2,246	\$2,078	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$7,803	32.3%	\$374	\$466	\$464
City/Town Levy	7,900	32.7	379	331	354
School District Net Tax Capacity Levy	4,997	20.7	239	211	237
School District Referendum Market Value Levy	1,925	8.0	92	117	143
Miscellaneous District Levy	438	1.8	21	28	202
State Property Tax Levy	1,085	4.5	52	98	146
Total Levy	\$24,148	100.0%	\$1,157	\$1,249	\$1,546
Less Property Tax Credits	1,620		78	46	37
Net Property Taxes Payable	22,529		1,080	1,203	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$2,688,532		\$128,847	\$97,355	\$109,818
Referendum Market Valuation	1,132,897		\$54,294	70,331	88,954
Net Tax Capacity (NTC)	23,543		1,128	1,013	1,230
C. Average Local NTC Tax Rate	89.787				
Avg. Referendum Mkt. Value Tax Rate	0.170				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$13,261	42.5%	\$636	\$951	\$1,119
Sales/Use Tax (Calendar 2010)	8,013	25.7	384	540	715
Motor Vehicle Sales Tax (Calendar 2010)	2,253	7.2	108	89	88
Motor Vehicle Registration Tax (Calendar 2010)	2,459	7.9	118	100	102
Motor Fuels Tax (Calendar 2010)	3,352	10.7	161	172	159
Corporate Income Tax (Calendar 2010)	803	2.6	39	94	125
State General Property Tax (Payable 2010)	1,085	3.5	52	98	146
Total State Taxes	\$31,225	100.0%	\$1,496	\$2,044	\$2,454

I. Major State Aids/Credits	FREEBORN			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$37,023	51.8%	\$1,185	\$1,084	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	12,455	17.4	399	324	396
Minnesota Family Investment Program	304	0.4	10	9	14
General Assistance including GAMC	427	0.6	14	14	23
Social Services	7,429	10.4	238	221	218
Miscellaneous	417	0.6	13	20	28
Total	21,033	29.4	673	587	680
Highway Aid (Calendar 2010)					
County Aid	4,410	6.2	141	101	81
Municipal Aid	775	1.1	25	21	24
Township Aid	351	0.5	11	9	6
Total	5,536	7.7	177	131	111
Local Government Aid (Calendar 2010)	5,644	7.9	181	114	80
Disparity Reduction Aid (Calendar 2010)	105	0.1	3	3	3
County Program Aid (Payable 2010)	1,382	1.9	44	41	31
Community Corrections Funding (2010)	723	1.0	23	15	16
Total Aids	71,445	100.0	2,286	1,977	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,646	83.5	53	39	29
Agricultural Market Value Credit	325	16.5	10	8	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,972	100.0	63	46	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	939	57.1	30	34	52
Regular (Renters)	701	42.6	22	20	26
Targeting Refund	4	0.3	0	0	0
Total Property Tax Refunds	1,644	100.0	53	55	78
Total Aids/Credits	\$75,061	100.0%	\$2,402	\$2,078	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$17,603	44.5%	\$563	\$466	\$464
City/Town Levy	8,322	21.0	266	331	354
School District Net Tax Capacity Levy	6,341	16.0	203	211	237
School District Referendum Market Value Levy	3,938	10.0	126	117	143
Miscellaneous District Levy	518	1.3	17	28	202
State Property Tax Levy	2,856	7.2	91	98	146
Total Levy	\$39,578	100.0%	\$1,266	\$1,249	\$1,546
Less Property Tax Credits	1,972		63	46	37
Net Property Taxes Payable	37,606		1,203	1,203	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$3,153,905		\$100,909	\$97,355	\$109,818
Referendum Market Valuation	1,630,841		\$52,179	70,331	88,954
Net Tax Capacity (NTC)	30,666		981	1,013	1,230
C. Average Local NTC Tax Rate	106.906				
Avg. Referendum Mkt. Value Tax Rate	0.241				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$21,922	36.6%	\$701	\$951	\$1,119
Sales/Use Tax (Calendar 2010)	18,453	30.8	590	540	715
Motor Vehicle Sales Tax (Calendar 2010)	2,839	4.7	91	89	88
Motor Vehicle Registration Tax (Calendar 2010)	3,092	5.2	99	100	102
Motor Fuels Tax (Calendar 2010)	8,449	14.1	270	172	159
Corporate Income Tax (Calendar 2010)	2,211	3.7	71	94	125
State General Property Tax (Payable 2010)	2,856	4.8	91	98	146
Total State Taxes	\$59,821	100.0%	\$1,914	\$2,044	\$2,454

I. Major State Aids/Credits	GOODHUE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$47,602	57.5%	\$1,031	\$1,084	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	14,108	17.1	305	324	396
Minnesota Family Investment Program	348	0.4	8	9	14
General Assistance including GAMC	405	0.5	9	14	23
Social Services	8,372	10.1	181	221	218
Miscellaneous	632	0.8	14	20	28
Total	23,865	28.8	517	587	680
Highway Aid (Calendar 2010)					
County Aid	4,855	5.9	105	101	81
Municipal Aid	764	0.9	17	21	24
Township Aid	533	0.6	12	9	6
Total	6,152	7.4	133	131	111
Local Government Aid (Calendar 2010)	2,894	3.5	63	114	80
Disparity Reduction Aid (Calendar 2010)	90	0.1	2	3	3
County Program Aid (Payable 2010)	1,327	1.6	29	41	31
Community Corrections Funding (2010)	795	1.0	17	15	16
Total Aids	82,725	100.0	1,791	1,977	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,450	74.3	31	39	29
Agricultural Market Value Credit	501	25.7	11	8	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,951	100.0	42	46	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	2,394	70.4	52	34	52
Regular (Renters)	973	28.6	21	20	26
Targeting Refund	32	1.0	1	0	0
Total Property Tax Refunds	3,400	100.0	74	55	78
Total Aids/Credits	\$88,075	100.0%	\$1,907	\$2,078	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$25,958	34.4%	\$562	\$466	\$464
City/Town Levy	23,172	30.7	502	331	354
School District Net Tax Capacity Levy	11,478	15.2	249	211	237
School District Referendum Market Value Levy	7,356	9.7	159	117	143
Miscellaneous District Levy	2,471	3.3	54	28	202
State Property Tax Levy	5,017	6.6	109	98	146
Total Levy	\$75,452	100.0%	\$1,634	\$1,249	\$1,546
Less Property Tax Credits	1,951		42	46	37
Net Property Taxes Payable	73,502		1,592	1,203	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$5,749,765		\$124,500	\$97,355	\$109,818
Referendum Market Valuation	4,180,103		\$90,512	70,331	88,954
Net Tax Capacity (NTC)	61,473		1,331	1,013	1,230
C. Average Local NTC Tax Rate	102.613				
Avg. Referendum Mkt. Value Tax Rate	0.176				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$43,705	47.5%	\$946	\$951	\$1,119
Sales/Use Tax (Calendar 2010)	19,544	21.2	423	540	715
Motor Vehicle Sales Tax (Calendar 2010)	4,603	5.0	100	89	88
Motor Vehicle Registration Tax (Calendar 2010)	5,144	5.6	111	100	102
Motor Fuels Tax (Calendar 2010)	9,765	10.6	211	172	159
Corporate Income Tax (Calendar 2010)	4,232	4.6	92	94	125
State General Property Tax (Payable 2010)	5,017	5.5	109	98	146
Total State Taxes	\$92,010	100.0%	\$1,992	\$2,044	\$2,454

I. Major State Aids/Credits	GRANT			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$6,116	40.3%	\$1,016	\$1,063	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	2,643	17.4	439	432	396
Minnesota Family Investment Program	49	0.3	8	10	14
General Assistance including GAMC	153	1.0	25	17	23
Social Services	2,584	17.0	429	246	218
Miscellaneous	107	0.7	18	22	28
Total	5,536	36.5	920	727	680
Highway Aid (Calendar 2010)					
County Aid	2,238	14.8	372	160	81
Municipal Aid	0	0.0	0	17	24
Township Aid	180	1.2	30	19	6
Total	2,418	16.0	402	196	111
Local Government Aid (Calendar 2010)	821	5.4	136	116	80
Disparity Reduction Aid (Calendar 2010)	14	0.1	2	1	3
County Program Aid (Payable 2010)	140	0.9	23	35	31
Community Corrections Funding (2010)	115	0.8	19	17	16
Total Aids	15,159	100.0	2,519	2,154	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	284	68.5	47	42	29
Agricultural Market Value Credit	127	30.6	21	12	4
Miscellaneous Credits	4	0.9	1	19	4
Total Property Tax Credits	415	100.0	69	73	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	182	69.9	30	25	52
Regular (Renters)	76	29.3	13	18	26
Targeting Refund	2	0.8	0	0	0
Total Property Tax Refunds	260	100.0	43	43	78
Total Aids/Credits	\$15,834	100.0%	\$2,631	\$2,270	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$4,842	50.2%	\$805	\$544	\$464
City/Town Levy	2,175	22.5	361	264	354
School District Net Tax Capacity Levy	1,159	12.0	193	195	237
School District Referendum Market Value Levy	661	6.9	110	74	143
Miscellaneous District Levy	453	4.7	75	49	202
State Property Tax Levy	364	3.8	60	109	146
Total Levy	\$9,654	100.0%	\$1,604	\$1,236	\$1,546
Less Property Tax Credits	415		69	73	37
Net Property Taxes Payable	9,239		1,535	1,163	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$1,128,805		\$187,571	\$131,869	\$109,818
Referendum Market Valuation	281,108		\$46,711	67,004	88,954
Net Tax Capacity (NTC)	9,887		1,643	1,305	1,230
C. Average Local NTC Tax Rate	87.276				
Avg. Referendum Mkt. Value Tax Rate	0.235				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$5,304	47.8%	\$881	\$765	\$1,119
Sales/Use Tax (Calendar 2010)	1,772	16.0	294	589	715
Motor Vehicle Sales Tax (Calendar 2010)	696	6.3	116	93	88
Motor Vehicle Registration Tax (Calendar 2010)	790	7.1	131	103	102
Motor Fuels Tax (Calendar 2010)	1,872	16.9	311	205	159
Corporate Income Tax (Calendar 2010)	307	2.8	51	63	125
State General Property Tax (Payable 2010)	364	3.3	60	109	146
Total State Taxes	\$11,105	100.0%	\$1,845	\$1,927	\$2,454

I. Major State Aids/Credits	HENNEPIN			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$1,309,909	53.5%	\$1,137	\$1,203	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	546,304	22.3	474	397	396
Minnesota Family Investment Program	21,322	0.9	19	17	14
General Assistance including GAMC	52,969	2.2	46	29	23
Social Services	281,506	11.5	244	216	218
Miscellaneous	61,439	2.5	53	33	28
Total	963,540	39.3	836	692	680
Highway Aid (Calendar 2010)					
County Aid	33,221	1.4	29	33	81
Municipal Aid	35,641	1.5	31	30	24
Township Aid	16	0.0	0	0	6
Total	68,877	2.8	60	64	111
Local Government Aid (Calendar 2010)	69,635	2.8	60	47	80
Disparity Reduction Aid (Calendar 2010)	740	0.0	1	0	3
County Program Aid (Payable 2010)	18,333	0.7	16	24	31
Community Corrections Funding (2010)	18,082	0.7	16	15	16
Total Aids	2,449,117	100.0	2,125	2,044	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	16,902	98.8	15	19	29
Agricultural Market Value Credit	114	0.7	0	0	4
Miscellaneous Credits	85	0.5	0	0	4
Total Property Tax Credits	17,102	100.0	15	20	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	93,902	67.8	81	67	52
Regular (Renters)	44,111	31.9	38	32	26
Targeting Refund	482	0.3	0	0	0
Total Property Tax Refunds	138,494	100.0	120	100	78
Total Aids/Credits	\$2,604,712	100.0%	\$2,260	\$2,163	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$611,347	24.2%	\$530	\$428	\$464
City/Town Levy	579,949	23.0	503	404	354
School District Net Tax Capacity Levy	311,456	12.4	270	262	237
School District Referendum Market Value Levy	241,003	9.6	209	190	143
Miscellaneous District Levy	511,106	20.3	444	341	202
State Property Tax Levy	266,474	10.6	231	183	146
Total Levy	\$2,521,336	100.0%	\$2,188	\$1,807	\$1,546
Less Property Tax Credits	17,102		15	20	37
Net Property Taxes Payable	2,504,234		2,173	1,788	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$141,584,626		\$122,858	\$109,435	\$109,818
Referendum Market Valuation	140,568,873		\$121,977	107,699	88,954
Net Tax Capacity (NTC)	1,757,117		1,525	1,319	1,230
C. Average Local NTC Tax Rate	113.684				
Avg. Referendum Mkt. Value Tax Rate	0.183				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$1,842,641	45.3%	\$1,599	\$1,381	\$1,119
Sales/Use Tax (Calendar 2010)	1,295,300	31.9	1,124	856	715
Motor Vehicle Sales Tax (Calendar 2010)	97,917	2.4	85	86	88
Motor Vehicle Registration Tax (Calendar 2010)	117,535	2.9	102	102	102
Motor Fuels Tax (Calendar 2010)	163,063	4.0	141	139	159
Corporate Income Tax (Calendar 2010)	283,191	7.0	246	168	125
State General Property Tax (Payable 2010)	266,474	6.6	231	183	146
Total State Taxes	\$4,066,121	100.0%	\$3,528	\$2,914	\$2,454

I. Major State Aids/Credits	HOUSTON			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$29,458	60.0%	\$1,548	\$1,084	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	6,386	13.0	336	324	396
Minnesota Family Investment Program	193	0.4	10	9	14
General Assistance including GAMC	249	0.5	13	14	23
Social Services	3,926	8.0	206	221	218
Miscellaneous	371	0.8	19	20	28
Total	11,125	22.7	585	587	680
Highway Aid (Calendar 2010)					
County Aid	4,056	8.3	213	101	81
Municipal Aid	208	0.4	11	21	24
Township Aid	604	1.2	32	9	6
Total	4,868	9.9	256	131	111
Local Government Aid (Calendar 2010)	2,163	4.4	114	114	80
Disparity Reduction Aid (Calendar 2010)	260	0.5	14	3	3
County Program Aid (Payable 2010)	906	1.8	48	41	31
Community Corrections Funding (2010)	297	0.6	16	15	16
Total Aids	49,077	100.0	2,579	1,977	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,102	77.8	58	39	29
Agricultural Market Value Credit	315	22.2	17	8	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,416	100.0	74	46	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	799	78.8	42	34	52
Regular (Renters)	206	20.3	11	20	26
Targeting Refund	10	1.0	1	0	0
Total Property Tax Refunds	1,014	100.0	53	55	78
Total Aids/Credits	\$51,508	100.0%	\$2,707	\$2,078	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$9,263	41.2%	\$487	\$466	\$464
City/Town Levy	6,237	27.8	328	331	354
School District Net Tax Capacity Levy	3,583	15.9	188	211	237
School District Referendum Market Value Levy	2,241	10.0	118	117	143
Miscellaneous District Levy	251	1.1	13	28	202
State Property Tax Levy	898	4.0	47	98	146
Total Levy	\$22,473	100.0%	\$1,181	\$1,249	\$1,546
Less Property Tax Credits	1,416		74	46	37
Net Property Taxes Payable	21,057		1,107	1,203	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$1,807,685		\$95,006	\$97,355	\$109,818
Referendum Market Valuation	1,088,566		\$57,212	70,331	88,954
Net Tax Capacity (NTC)	16,474		866	1,013	1,230
C. Average Local NTC Tax Rate	117.361				
Avg. Referendum Mkt. Value Tax Rate	0.206				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$15,412	54.1%	\$810	\$951	\$1,119
Sales/Use Tax (Calendar 2010)	4,668	16.4	245	540	715
Motor Vehicle Sales Tax (Calendar 2010)	1,929	6.8	101	89	88
Motor Vehicle Registration Tax (Calendar 2010)	2,133	7.5	112	100	102
Motor Fuels Tax (Calendar 2010)	2,818	9.9	148	172	159
Corporate Income Tax (Calendar 2010)	642	2.3	34	94	125
State General Property Tax (Payable 2010)	898	3.2	47	98	146
Total State Taxes	\$28,501	100.0%	\$1,498	\$2,044	\$2,454

I. Major State Aids/Credits	HUBBARD			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$24,846	58.9%	\$1,216	\$1,339	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	8,531	20.2	418	696	396
Minnesota Family Investment Program	209	0.5	10	42	14
General Assistance including GAMC	261	0.6	13	39	23
Social Services	3,598	8.5	176	248	218
Miscellaneous	386	0.9	19	23	28
Total	12,985	30.8	636	1,049	680
Highway Aid (Calendar 2010)					
County Aid	3,226	7.6	158	190	81
Municipal Aid	0	0.0	0	6	24
Township Aid	279	0.7	14	20	6
Total	3,505	8.3	172	215	111
Local Government Aid (Calendar 2010)	423	1.0	21	62	80
Disparity Reduction Aid (Calendar 2010)	0	0.0	0	3	3
County Program Aid (Payable 2010)	273	0.6	13	67	31
Community Corrections Funding (2010)	166	0.4	8	19	16
Total Aids	42,199	100.0	2,066	2,755	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	922	85.6	45	40	29
Agricultural Market Value Credit	155	14.4	8	10	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,077	100.0	53	51	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	673	69.2	33	22	52
Regular (Renters)	287	29.5	14	15	26
Targeting Refund	13	1.3	1	0	0
Total Property Tax Refunds	973	100.0	48	38	78
Total Aids/Credits	\$44,248	100.0%	\$2,166	\$2,844	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$11,367	37.5%	\$556	\$467	\$464
City/Town Levy	6,520	21.5	319	205	354
School District Net Tax Capacity Levy	6,086	20.1	298	220	237
School District Referendum Market Value Levy	1,674	5.5	82	62	143
Miscellaneous District Levy	666	2.2	33	33	202
State Property Tax Levy	3,971	13.1	194	119	146
Total Levy	\$30,283	100.0%	\$1,482	\$1,107	\$1,546
Less Property Tax Credits	1,077		53	51	37
Net Property Taxes Payable	29,206		1,430	1,056	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$3,739,564		\$183,061	\$103,191	\$109,818
Referendum Market Valuation	1,789,753		\$87,613	57,860	88,954
Net Tax Capacity (NTC)	38,819		1,900	1,076	1,230
C. Average Local NTC Tax Rate	63.470				
Avg. Referendum Mkt. Value Tax Rate	0.094				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$12,246	35.8%	\$599	\$547	\$1,119
Sales/Use Tax (Calendar 2010)	9,610	28.1	470	567	715
Motor Vehicle Sales Tax (Calendar 2010)	1,791	5.2	88	82	88
Motor Vehicle Registration Tax (Calendar 2010)	1,898	5.6	93	88	102
Motor Fuels Tax (Calendar 2010)	3,906	11.4	191	167	159
Corporate Income Tax (Calendar 2010)	772	2.3	38	52	125
State General Property Tax (Payable 2010)	3,971	11.6	194	119	146
Total State Taxes	\$34,195	100.0%	\$1,674	\$1,622	\$2,454

I. Major State Aids/Credits	ISANTI			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$45,063	60.3%	\$1,192	\$1,080	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	12,651	16.9	335	377	396
Minnesota Family Investment Program	274	0.4	7	8	14
General Assistance including GAMC	734	1.0	19	16	23
Social Services	8,249	11.0	218	192	218
Miscellaneous	756	1.0	20	17	28
Total	22,664	30.3	599	610	680
Highway Aid (Calendar 2010)					
County Aid	2,848	3.8	75	124	81
Municipal Aid	444	0.6	12	10	24
Township Aid	227	0.3	6	7	6
Total	3,518	4.7	93	141	111
Local Government Aid (Calendar 2010)	1,163	1.6	31	41	80
Disparity Reduction Aid (Calendar 2010)	72	0.1	2	1	3
County Program Aid (Payable 2010)	1,571	2.1	42	38	31
Community Corrections Funding (2010)	735	1.0	19	20	16
Total Aids	74,786	100.0	1,978	1,932	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,550	74.2	41	42	29
Agricultural Market Value Credit	538	25.8	14	12	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,088	100.0	55	54	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	1,844	71.9	49	55	52
Regular (Renters)	701	27.3	19	17	26
Targeting Refund	20	0.8	1	1	0
Total Property Tax Refunds	2,565	100.0	68	72	78
Total Aids/Credits	\$79,439	100.0%	\$2,101	\$2,058	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$15,337	37.0%	\$406	\$529	\$464
City/Town Levy	11,437	27.6	302	263	354
School District Net Tax Capacity Levy	10,640	25.7	281	224	237
School District Referendum Market Value Levy	1,147	2.8	30	53	143
Miscellaneous District Levy	505	1.2	13	27	202
State Property Tax Levy	2,379	5.7	63	70	146
Total Levy	\$41,445	100.0%	\$1,096	\$1,168	\$1,546
Less Property Tax Credits	2,088		55	54	37
Net Property Taxes Payable	39,357		1,041	1,114	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$3,573,247		\$94,490	\$95,696	\$109,818
Referendum Market Valuation	2,905,783		\$76,840	71,504	88,954
Net Tax Capacity (NTC)	36,386		962	977	1,230
C. Average Local NTC Tax Rate	104.214				
Avg. Referendum Mkt. Value Tax Rate	0.039				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$29,488	43.9%	\$780	\$702	\$1,119
Sales/Use Tax (Calendar 2010)	21,303	31.7	563	355	715
Motor Vehicle Sales Tax (Calendar 2010)	3,198	4.8	85	91	88
Motor Vehicle Registration Tax (Calendar 2010)	3,410	5.1	90	96	102
Motor Fuels Tax (Calendar 2010)	5,723	8.5	151	209	159
Corporate Income Tax (Calendar 2010)	1,725	2.6	46	44	125
State General Property Tax (Payable 2010)	2,379	3.5	63	70	146
Total State Taxes	\$67,226	100.0%	\$1,778	\$1,568	\$2,454

I. Major State Aids/Credits	ITASCA			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$47,665	47.8%	\$1,058	\$1,007	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	22,715	22.8	504	482	396
Minnesota Family Investment Program	666	0.7	15	17	14
General Assistance including GAMC	1,172	1.2	26	31	23
Social Services	11,720	11.8	260	276	218
Miscellaneous	1,301	1.3	29	40	28
Total	37,574	37.7	834	847	680
Highway Aid (Calendar 2010)					
County Aid	8,103	8.1	180	146	81
Municipal Aid	690	0.7	15	26	24
Township Aid	205	0.2	5	4	6
Total	8,999	9.0	200	176	111
Local Government Aid (Calendar 2010)	3,188	3.2	71	199	80
Disparity Reduction Aid (Calendar 2010)	289	0.3	6	33	3
County Program Aid (Payable 2010)	1,067	1.1	24	42	31
Community Corrections Funding (2010)	898	0.9	20	22	16
Total Aids	99,680	100.0	2,212	2,326	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,927	30.6	43	42	29
Agricultural Market Value Credit	173	2.7	4	3	4
Miscellaneous Credits	4,208	66.7	93	47	4
Total Property Tax Credits	6,308	100.0	140	92	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	1,046	54.8	23	27	52
Regular (Renters)	760	39.9	17	21	26
Targeting Refund	101	5.3	2	1	0
Total Property Tax Refunds	1,907	100.0	42	49	78
Total Aids/Credits	\$107,895	100.0%	\$2,395	\$2,467	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$27,841	44.1%	\$618	\$539	\$464
City/Town Levy	15,594	24.7	346	263	354
School District Net Tax Capacity Levy	9,021	14.3	200	175	237
School District Referendum Market Value Levy	1,487	2.4	33	49	143
Miscellaneous District Levy	3,397	5.4	75	62	202
State Property Tax Levy	5,839	9.2	130	111	146
Total Levy	\$63,179	100.0%	\$1,402	\$1,199	\$1,546
Less Property Tax Credits	6,308		140	92	37
Net Property Taxes Payable	56,871		1,262	1,108	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$5,561,490		\$123,430	\$99,944	\$109,818
Referendum Market Valuation	3,443,089		\$76,415	67,899	88,954
Net Tax Capacity (NTC)	60,942		1,353	1,089	1,230
C. Average Local NTC Tax Rate	91.650				
Avg. Referendum Mkt. Value Tax Rate	0.043				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$30,205	37.4%	\$670	\$743	\$1,119
Sales/Use Tax (Calendar 2010)	25,740	31.9	571	690	715
Motor Vehicle Sales Tax (Calendar 2010)	4,146	5.1	92	90	88
Motor Vehicle Registration Tax (Calendar 2010)	4,521	5.6	100	99	102
Motor Fuels Tax (Calendar 2010)	7,637	9.5	170	177	159
Corporate Income Tax (Calendar 2010)	2,699	3.3	60	76	125
State General Property Tax (Payable 2010)	5,839	7.2	130	111	146
Total State Taxes	\$80,788	100.0%	\$1,793	\$1,986	\$2,454

I. Major State Aids/Credits	JACKSON			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$12,357	47.5%	\$1,204	\$1,228	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	4,097	15.8	399	432	396
Minnesota Family Investment Program	72	0.3	7	8	14
General Assistance including GAMC	128	0.5	12	13	23
Social Services	2,228	8.6	217	248	218
Miscellaneous	152	0.6	15	22	28
Total	6,676	25.7	650	723	680
Highway Aid (Calendar 2010)					
County Aid	3,934	15.1	383	250	81
Municipal Aid	0	0.0	0	10	24
Township Aid	475	1.8	46	39	6
Total	4,409	17.0	429	299	111
Local Government Aid (Calendar 2010)	2,094	8.1	204	180	80
Disparity Reduction Aid (Calendar 2010)	121	0.5	12	7	3
County Program Aid (Payable 2010)	176	0.7	17	38	31
Community Corrections Funding (2010)	157	0.6	15	19	16
Total Aids	25,989	100.0	2,532	2,495	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	527	66.3	51	43	29
Agricultural Market Value Credit	268	33.7	26	17	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	795	100.0	77	61	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	161	61.1	16	17	52
Regular (Renters)	97	36.7	9	14	26
Targeting Refund	6	2.2	1	0	0
Total Property Tax Refunds	264	100.0	26	32	78
Total Aids/Credits	\$27,048	100.0%	\$2,635	\$2,588	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$8,117	47.2%	\$791	\$536	\$464
City/Town Levy	3,213	18.7	313	288	354
School District Net Tax Capacity Levy	2,945	17.1	287	205	237
School District Referendum Market Value Levy	1,653	9.6	161	112	143
Miscellaneous District Levy	288	1.7	28	34	202
State Property Tax Levy	967	5.6	94	81	146
Total Levy	\$17,184	100.0%	\$1,674	\$1,256	\$1,546
Less Property Tax Credits	795		77	61	37
Net Property Taxes Payable	16,390		1,596	1,195	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$2,190,419		\$213,366	\$149,353	\$109,818
Referendum Market Valuation	493,447		\$48,066	43,605	88,954
Net Tax Capacity (NTC)	19,122		1,863	1,338	1,230
C. Average Local NTC Tax Rate	76.165				
Avg. Referendum Mkt. Value Tax Rate	0.335				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$8,057	40.4%	\$785	\$780	\$1,119
Sales/Use Tax (Calendar 2010)	4,004	20.1	390	522	715
Motor Vehicle Sales Tax (Calendar 2010)	1,056	5.3	103	100	88
Motor Vehicle Registration Tax (Calendar 2010)	1,204	6.0	117	113	102
Motor Fuels Tax (Calendar 2010)	3,750	18.8	365	208	159
Corporate Income Tax (Calendar 2010)	894	4.5	87	75	125
State General Property Tax (Payable 2010)	967	4.9	94	81	146
Total State Taxes	\$19,934	100.0%	\$1,942	\$1,879	\$2,454

I. Major State Aids/Credits	KANABEC			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$18,322	52.4%	\$1,128	\$1,080	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	7,576	21.7	467	377	396
Minnesota Family Investment Program	216	0.6	13	8	14
General Assistance including GAMC	397	1.1	24	16	23
Social Services	3,624	10.4	223	192	218
Miscellaneous	394	1.1	24	17	28
Total	12,207	34.9	752	610	680
Highway Aid (Calendar 2010)					
County Aid	2,238	6.4	138	124	81
Municipal Aid	0	0.0	0	10	24
Township Aid	135	0.4	8	7	6
Total	2,374	6.8	146	141	111
Local Government Aid (Calendar 2010)	870	2.5	54	41	80
Disparity Reduction Aid (Calendar 2010)	8	0.0	0	1	3
County Program Aid (Payable 2010)	773	2.2	48	38	31
Community Corrections Funding (2010)	391	1.1	24	20	16
Total Aids	34,944	100.0	2,152	1,932	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	941	74.5	58	42	29
Agricultural Market Value Credit	323	25.5	20	12	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,264	100.0	78	54	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	781	74.3	48	55	52
Regular (Renters)	264	25.2	16	17	26
Targeting Refund	5	0.5	0	1	0
Total Property Tax Refunds	1,050	100.0	65	72	78
Total Aids/Credits	\$37,258	100.0%	\$2,294	\$2,058	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$10,621	61.9%	\$654	\$529	\$464
City/Town Levy	2,070	12.1	127	263	354
School District Net Tax Capacity Levy	2,990	17.4	184	224	237
School District Referendum Market Value Levy	576	3.4	36	53	143
Miscellaneous District Levy	227	1.3	14	27	202
State Property Tax Levy	681	4.0	42	70	146
Total Levy	\$17,165	100.0%	\$1,057	\$1,168	\$1,546
Less Property Tax Credits	1,264		78	54	37
Net Property Taxes Payable	15,902		979	1,114	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$1,487,171		\$91,580	\$95,696	\$109,818
Referendum Market Valuation	963,015		\$59,303	71,504	88,954
Net Tax Capacity (NTC)	14,193		874	977	1,230
C. Average Local NTC Tax Rate	110.825				
Avg. Referendum Mkt. Value Tax Rate	0.078				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$8,521	44.9%	\$525	\$702	\$1,119
Sales/Use Tax (Calendar 2010)	3,876	20.4	239	355	715
Motor Vehicle Sales Tax (Calendar 2010)	1,320	6.9	81	91	88
Motor Vehicle Registration Tax (Calendar 2010)	1,334	7.0	82	96	102
Motor Fuels Tax (Calendar 2010)	2,703	14.2	166	209	159
Corporate Income Tax (Calendar 2010)	561	3.0	35	44	125
State General Property Tax (Payable 2010)	681	3.6	42	70	146
Total State Taxes	\$18,995	100.0%	\$1,170	\$1,568	\$2,454

I. Major State Aids/Credits	KANDIYOHI			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$51,726	54.1%	\$1,225	\$1,152	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	17,882	18.7	423	393	396
Minnesota Family Investment Program	590	0.6	14	9	14
General Assistance including GAMC	684	0.7	16	14	23
Social Services	9,526	10.0	226	211	218
Miscellaneous	995	1.0	24	19	28
Total	29,677	31.0	703	646	680
Highway Aid (Calendar 2010)					
County Aid	5,514	5.8	131	140	81
Municipal Aid	757	0.8	18	15	24
Township Aid	399	0.4	9	14	6
Total	6,671	7.0	158	170	111
Local Government Aid (Calendar 2010)	5,194	5.4	123	130	80
Disparity Reduction Aid (Calendar 2010)	44	0.0	1	3	3
County Program Aid (Payable 2010)	1,553	1.6	37	35	31
Community Corrections Funding (2010)	764	0.8	18	17	16
Total Aids	95,627	100.0	2,264	2,152	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,733	83.7	41	42	29
Agricultural Market Value Credit	335	16.2	8	11	4
Miscellaneous Credits	1	0.1	0	0	4
Total Property Tax Credits	2,070	100.0	49	54	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	1,655	61.3	39	43	52
Regular (Renters)	1,016	37.6	24	19	26
Targeting Refund	29	1.1	1	1	0
Total Property Tax Refunds	2,700	100.0	64	63	78
Total Aids/Credits	\$100,397	100.0%	\$2,377	\$2,270	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$25,922	47.5%	\$614	\$577	\$464
City/Town Levy	9,185	16.8	217	306	354
School District Net Tax Capacity Levy	8,675	15.9	205	172	237
School District Referendum Market Value Levy	5,018	9.2	119	118	143
Miscellaneous District Levy	1,433	2.6	34	28	202
State Property Tax Levy	4,329	7.9	102	86	146
Total Levy	\$54,562	100.0%	\$1,292	\$1,287	\$1,546
Less Property Tax Credits	2,070		49	54	37
Net Property Taxes Payable	52,493		1,243	1,233	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$4,774,933		\$113,046	\$120,237	\$109,818
Referendum Market Valuation	2,851,887		\$67,518	64,494	88,954
Net Tax Capacity (NTC)	48,264		1,143	1,158	1,230
C. Average Local NTC Tax Rate	93.684				
Avg. Referendum Mkt. Value Tax Rate	0.176				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$35,468	38.3%	\$840	\$836	\$1,119
Sales/Use Tax (Calendar 2010)	33,936	36.7	803	552	715
Motor Vehicle Sales Tax (Calendar 2010)	3,847	4.2	91	95	88
Motor Vehicle Registration Tax (Calendar 2010)	4,250	4.6	101	105	102
Motor Fuels Tax (Calendar 2010)	7,071	7.6	167	167	159
Corporate Income Tax (Calendar 2010)	3,659	4.0	87	81	125
State General Property Tax (Payable 2010)	4,329	4.7	102	86	146
Total State Taxes	\$92,561	100.0%	\$2,191	\$1,921	\$2,454

I. Major State Aids/Credits	KITTSOON			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$6,113	43.6%	\$1,343	\$1,299	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	2,057	14.7	452	499	396
Minnesota Family Investment Program	13	0.1	3	10	14
General Assistance including GAMC	31	0.2	7	19	23
Social Services	884	6.3	194	271	218
Miscellaneous	93	0.7	20	22	28
Total	3,078	22.0	676	821	680
Highway Aid (Calendar 2010)					
County Aid	2,948	21.0	648	300	81
Municipal Aid	0	0.0	0	17	24
Township Aid	544	3.9	119	44	6
Total	3,491	24.9	767	361	111
Local Government Aid (Calendar 2010)	886	6.3	195	177	80
Disparity Reduction Aid (Calendar 2010)	11	0.1	2	6	3
County Program Aid (Payable 2010)	313	2.2	69	64	31
Community Corrections Funding (2010)	127	0.9	28	21	16
Total Aids	14,018	100.0	3,080	2,749	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	151	53.7	33	46	29
Agricultural Market Value Credit	130	46.3	29	18	4
Miscellaneous Credits	0	0.0	0	13	4
Total Property Tax Credits	282	100.0	62	77	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	17	30.9	4	18	52
Regular (Renters)	37	69.1	8	13	26
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	54	100.0	12	31	78
Total Aids/Credits	\$14,354	100.0%	\$3,153	\$2,856	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$2,658	37.1%	\$584	\$511	\$464
City/Town Levy	1,701	23.7	374	240	354
School District Net Tax Capacity Levy	652	9.1	143	162	237
School District Referendum Market Value Levy	578	8.1	127	88	143
Miscellaneous District Levy	554	7.7	122	68	202
State Property Tax Levy	1,024	14.3	225	82	146
Total Levy	\$7,168	100.0%	\$1,575	\$1,152	\$1,546
Less Property Tax Credits	282		62	77	37
Net Property Taxes Payable	6,886		1,513	1,075	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$685,509		\$150,595	\$97,639	\$109,818
Referendum Market Valuation	205,632		\$45,174	40,851	88,954
Net Tax Capacity (NTC)	6,881		1,512	922	1,230
C. Average Local NTC Tax Rate	80.893				
Avg. Referendum Mkt. Value Tax Rate	0.281				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$3,850	43.8%	\$846	\$892	\$1,119
Sales/Use Tax (Calendar 2010)	1,377	15.7	302	422	715
Motor Vehicle Sales Tax (Calendar 2010)	541	6.2	119	101	88
Motor Vehicle Registration Tax (Calendar 2010)	634	7.2	139	113	102
Motor Fuels Tax (Calendar 2010)	1,190	13.5	261	191	159
Corporate Income Tax (Calendar 2010)	171	2.0	38	66	125
State General Property Tax (Payable 2010)	1,024	11.6	225	82	146
Total State Taxes	\$8,788	100.0%	\$1,930	\$1,867	\$2,454

I. Major State Aids/Credits	KOOCHICHING			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$15,891	43.0%	\$1,194	\$1,007	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	6,693	18.1	503	482	396
Minnesota Family Investment Program	107	0.3	8	17	14
General Assistance including GAMC	354	1.0	27	31	23
Social Services	3,854	10.4	290	276	218
Miscellaneous	380	1.0	29	40	28
Total	11,388	30.8	856	847	680
Highway Aid (Calendar 2010)					
County Aid	3,923	10.6	295	146	81
Municipal Aid	250	0.7	19	26	24
Township Aid	52	0.1	4	4	6
Total	4,225	11.4	317	176	111
Local Government Aid (Calendar 2010)	4,101	11.1	308	199	80
Disparity Reduction Aid (Calendar 2010)	318	0.9	24	33	3
County Program Aid (Payable 2010)	794	2.1	60	42	31
Community Corrections Funding (2010)	243	0.7	18	22	16
Total Aids	36,960	100.0	2,777	2,326	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	728	85.8	55	42	29
Agricultural Market Value Credit	117	13.8	9	3	4
Miscellaneous Credits	3	0.4	0	47	4
Total Property Tax Credits	848	100.0	64	92	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	96	33.3	7	27	52
Regular (Renters)	186	65.0	14	21	26
Targeting Refund	5	1.7	0	1	0
Total Property Tax Refunds	287	100.0	22	49	78
Total Aids/Credits	\$38,095	100.0%	\$2,862	\$2,467	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$3,697	35.1%	\$278	\$539	\$464
City/Town Levy	2,398	22.8	180	263	354
School District Net Tax Capacity Levy	2,497	23.7	188	175	237
School District Referendum Market Value Levy	816	7.8	61	49	143
Miscellaneous District Levy	61	0.6	5	62	202
State Property Tax Levy	1,061	10.1	80	111	146
Total Levy	\$10,530	100.0%	\$791	\$1,199	\$1,546
Less Property Tax Credits	848		64	92	37
Net Property Taxes Payable	9,681		727	1,108	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$1,032,478		\$77,566	\$99,944	\$109,818
Referendum Market Valuation	588,902		\$44,242	67,899	88,954
Net Tax Capacity (NTC)	10,890		818	1,089	1,230
C. Average Local NTC Tax Rate	79.459				
Avg. Referendum Mkt. Value Tax Rate	0.139				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$8,704	36.6%	\$654	\$743	\$1,119
Sales/Use Tax (Calendar 2010)	8,303	34.9	624	690	715
Motor Vehicle Sales Tax (Calendar 2010)	1,293	5.4	97	90	88
Motor Vehicle Registration Tax (Calendar 2010)	1,427	6.0	107	99	102
Motor Fuels Tax (Calendar 2010)	2,117	8.9	159	177	159
Corporate Income Tax (Calendar 2010)	879	3.7	66	76	125
State General Property Tax (Payable 2010)	1,061	4.5	80	111	146
Total State Taxes	\$23,784	100.0%	\$1,787	\$1,986	\$2,454

I. Major State Aids/Credits	LAC-QUI-PARLE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$8,504	42.1%	\$1,172	\$1,255	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	4,128	20.4	569	549	396
Minnesota Family Investment Program	31	0.2	4	7	14
General Assistance including GAMC	20	0.1	3	8	23
Social Services	1,580	7.8	218	254	218
Miscellaneous	134	0.7	18	20	28
Total	5,893	29.2	812	839	680
Highway Aid (Calendar 2010)					
County Aid	3,247	16.1	447	305	81
Municipal Aid	0	0.0	0	5	24
Township Aid	504	2.5	69	56	6
Total	3,751	18.6	517	365	111
Local Government Aid (Calendar 2010)	1,478	7.3	204	197	80
Disparity Reduction Aid (Calendar 2010)	125	0.6	17	13	3
County Program Aid (Payable 2010)	354	1.8	49	51	31
Community Corrections Funding (2010)	103	0.5	14	18	16
Total Aids	20,208	100.0	2,784	2,738	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	370	62.9	51	45	29
Agricultural Market Value Credit	219	37.1	30	21	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	588	100.0	81	66	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	84	56.3	12	16	52
Regular (Renters)	64	43.1	9	13	26
Targeting Refund	1	0.6	0	0	0
Total Property Tax Refunds	149	100.0	21	29	78
Total Aids/Credits	\$20,945	100.0%	\$2,885	\$2,834	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$3,574	38.3%	\$492	\$650	\$464
City/Town Levy	2,492	26.7	343	346	354
School District Net Tax Capacity Levy	1,928	20.7	266	204	237
School District Referendum Market Value Levy	563	6.0	78	91	143
Miscellaneous District Levy	506	5.4	70	34	202
State Property Tax Levy	265	2.8	37	77	146
Total Levy	\$9,328	100.0%	\$1,285	\$1,402	\$1,546
Less Property Tax Credits	588		81	66	37
Net Property Taxes Payable	8,740		1,204	1,336	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$1,443,531		\$198,861	\$165,612	\$109,818
Referendum Market Valuation	242,681		\$33,432	41,040	88,954
Net Tax Capacity (NTC)	11,603		1,598	1,438	1,230
C. Average Local NTC Tax Rate	72.502				
Avg. Referendum Mkt. Value Tax Rate	0.268				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$5,726	47.9%	\$789	\$876	\$1,119
Sales/Use Tax (Calendar 2010)	2,288	19.1	315	423	715
Motor Vehicle Sales Tax (Calendar 2010)	803	6.7	111	106	88
Motor Vehicle Registration Tax (Calendar 2010)	926	7.7	128	121	102
Motor Fuels Tax (Calendar 2010)	1,583	13.2	218	199	159
Corporate Income Tax (Calendar 2010)	367	3.1	51	68	125
State General Property Tax (Payable 2010)	265	2.2	37	77	146
Total State Taxes	\$11,959	100.0%	\$1,647	\$1,870	\$2,454

I. Major State Aids/Credits	LAKE			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$8,083	33.8%	\$744	\$1,007	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	4,436	18.6	408	482	396
Minnesota Family Investment Program	65	0.3	6	17	14
General Assistance including GAMC	78	0.3	7	31	23
Social Services	5,230	21.9	481	276	218
Miscellaneous	242	1.0	22	40	28
Total	10,051	42.1	925	847	680
Highway Aid (Calendar 2010)					
County Aid	3,691	15.5	340	146	81
Municipal Aid	0	0.0	0	26	24
Township Aid	59	0.2	5	4	6
Total	3,750	15.7	345	176	111
Local Government Aid (Calendar 2010)	1,570	6.6	145	199	80
Disparity Reduction Aid (Calendar 2010)	219	0.9	20	33	3
County Program Aid (Payable 2010)	120	0.5	11	42	31
Community Corrections Funding (2010)	92	0.4	8	22	16
Total Aids	23,886	100.0	2,198	2,326	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	494	30.0	45	42	29
Agricultural Market Value Credit	4	0.2	0	3	4
Miscellaneous Credits	1,146	69.7	105	47	4
Total Property Tax Credits	1,644	100.0	151	92	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	207	53.3	19	27	52
Regular (Renters)	170	43.8	16	21	26
Targeting Refund	11	2.9	1	1	0
Total Property Tax Refunds	389	100.0	36	49	78
Total Aids/Credits	\$25,918	100.0%	\$2,385	\$2,467	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$7,823	42.9%	\$720	\$539	\$464
City/Town Levy	3,492	19.1	321	263	354
School District Net Tax Capacity Levy	3,446	18.9	317	175	237
School District Referendum Market Value Levy	181	1.0	17	49	143
Miscellaneous District Levy	1,529	8.4	141	62	202
State Property Tax Levy	1,782	9.8	164	111	146
Total Levy	\$18,253	100.0%	\$1,680	\$1,199	\$1,546
Less Property Tax Credits	1,644		151	92	37
Net Property Taxes Payable	16,609		1,529	1,108	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$1,913,650		\$176,114	\$99,944	\$109,818
Referendum Market Valuation	1,014,294		\$93,346	67,899	88,954
Net Tax Capacity (NTC)	20,308		1,869	1,089	1,230
C. Average Local NTC Tax Rate	80.212				
Avg. Referendum Mkt. Value Tax Rate	0.018				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$7,698	30.9%	\$708	\$743	\$1,119
Sales/Use Tax (Calendar 2010)	9,858	39.6	907	690	715
Motor Vehicle Sales Tax (Calendar 2010)	1,094	4.4	101	90	88
Motor Vehicle Registration Tax (Calendar 2010)	1,219	4.9	112	99	102
Motor Fuels Tax (Calendar 2010)	2,604	10.5	240	177	159
Corporate Income Tax (Calendar 2010)	622	2.5	57	76	125
State General Property Tax (Payable 2010)	1,782	7.2	164	111	146
Total State Taxes	\$24,877	100.0%	\$2,289	\$1,986	\$2,454

I. Major State Aids/Credits	LAKE of the WOODS			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$5,364	45.1%	\$1,326	\$1,339	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	2,040	17.1	504	696	396
Minnesota Family Investment Program	24	0.2	6	42	14
General Assistance including GAMC	95	0.8	24	39	23
Social Services	824	6.9	204	248	218
Miscellaneous	44	0.4	11	23	28
Total	3,028	25.4	749	1,049	680
Highway Aid (Calendar 2010)					
County Aid	2,620	22.0	648	190	81
Municipal Aid	0	0.0	0	6	24
Township Aid	142	1.2	35	20	6
Total	2,762	23.2	683	215	111
Local Government Aid (Calendar 2010)	332	2.8	82	62	80
Disparity Reduction Aid (Calendar 2010)	20	0.2	5	3	3
County Program Aid (Payable 2010)	271	2.3	67	67	31
Community Corrections Funding (2010)	124	1.0	31	19	16
Total Aids	11,900	100.0	2,942	2,755	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	239	79.6	59	40	29
Agricultural Market Value Credit	61	20.4	15	10	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	300	100.0	74	51	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	108	70.4	27	22	52
Regular (Renters)	42	27.5	10	15	26
Targeting Refund	3	2.1	1	0	0
Total Property Tax Refunds	153	100.0	38	38	78
Total Aids/Credits	\$12,353	100.0%	\$3,054	\$2,844	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$2,265	36.2%	\$560	\$467	\$464
City/Town Levy	747	11.9	185	205	354
School District Net Tax Capacity Levy	2,384	38.1	589	220	237
School District Referendum Market Value Levy	397	6.3	98	62	143
Miscellaneous District Levy	14	0.2	3	33	202
State Property Tax Levy	445	7.1	110	119	146
Total Levy	\$6,251	100.0%	\$1,545	\$1,107	\$1,546
Less Property Tax Credits	300		74	51	37
Net Property Taxes Payable	5,951		1,471	1,056	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$508,987		\$125,831	\$103,191	\$109,818
Referendum Market Valuation	233,526		\$57,732	57,860	88,954
Net Tax Capacity (NTC)	5,058		1,250	1,076	1,230
C. Average Local NTC Tax Rate	106.956				
Avg. Referendum Mkt. Value Tax Rate	0.170				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$2,457	30.0%	\$607	\$547	\$1,119
Sales/Use Tax (Calendar 2010)	3,488	42.6	862	567	715
Motor Vehicle Sales Tax (Calendar 2010)	422	5.1	104	82	88
Motor Vehicle Registration Tax (Calendar 2010)	443	5.4	110	88	102
Motor Fuels Tax (Calendar 2010)	770	9.4	190	167	159
Corporate Income Tax (Calendar 2010)	170	2.1	42	52	125
State General Property Tax (Payable 2010)	445	5.4	110	119	146
Total State Taxes	\$8,194	100.0%	\$2,026	\$1,622	\$2,454

I. Major State Aids/Credits	LE SUEUR			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$30,396	56.3%	\$1,097	\$990	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	8,375	15.5	302	350	396
Minnesota Family Investment Program	169	0.3	6	2	14
General Assistance including GAMC	248	0.5	9	13	23
Social Services	6,189	11.5	223	225	218
Miscellaneous	429	0.8	16	21	28
Total	15,410	28.6	556	611	680
Highway Aid (Calendar 2010)					
County Aid	3,850	7.1	139	147	81
Municipal Aid	0	0.0	0	16	24
Township Aid	130	0.2	5	13	6
Total	3,981	7.4	144	176	111
Local Government Aid (Calendar 2010)	2,871	5.3	104	171	80
Disparity Reduction Aid (Calendar 2010)	158	0.3	6	4	3
County Program Aid (Payable 2010)	817	1.5	29	39	31
Community Corrections Funding (2010)	326	0.6	12	18	16
Total Aids	53,959	100.0	1,948	2,009	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,160	81.1	42	39	29
Agricultural Market Value Credit	270	18.9	10	10	4
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,430	100.0	52	50	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	1,369	77.3	49	28	52
Regular (Renters)	375	21.2	14	18	26
Targeting Refund	26	1.5	1	0	0
Total Property Tax Refunds	1,770	100.0	64	47	78
Total Aids/Credits	\$57,159	100.0%	\$2,063	\$2,105	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$12,944	37.7%	\$467	\$489	\$464
City/Town Levy	8,944	26.0	323	306	354
School District Net Tax Capacity Levy	6,788	19.8	245	180	237
School District Referendum Market Value Levy	3,465	10.1	125	92	143
Miscellaneous District Levy	310	0.9	11	25	202
State Property Tax Levy	1,911	5.6	69	90	146
Total Levy	\$34,361	100.0%	\$1,240	\$1,182	\$1,546
Less Property Tax Credits	1,430		52	50	37
Net Property Taxes Payable	32,931		1,189	1,132	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$3,568,252		\$128,804	\$113,120	\$109,818
Referendum Market Valuation	2,224,646		\$80,303	60,911	88,954
Net Tax Capacity (NTC)	34,353		1,240	1,098	1,230
C. Average Local NTC Tax Rate	83.955				
Avg. Referendum Mkt. Value Tax Rate	0.162				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$23,347	54.2%	\$843	\$807	\$1,119
Sales/Use Tax (Calendar 2010)	5,783	13.4	209	553	715
Motor Vehicle Sales Tax (Calendar 2010)	3,071	7.1	111	93	88
Motor Vehicle Registration Tax (Calendar 2010)	3,390	7.9	122	103	102
Motor Fuels Tax (Calendar 2010)	4,259	9.9	154	170	159
Corporate Income Tax (Calendar 2010)	1,286	3.0	46	78	125
State General Property Tax (Payable 2010)	1,911	4.4	69	90	146
Total State Taxes	\$43,047	100.0%	\$1,554	\$1,895	\$2,454

	LINCOLN			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (2009-2010)	\$6,272	42.7%	\$1,064	\$1,228	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance				432	396
Minnesota Family Investment Program		See Note		8	14
General Assistance including GAMC				13	23
Social Services				248	218
Miscellaneous				22	28
Total	4,240	28.9	719	723	680
Highway Aid (Calendar 2010)					
County Aid	2,238	15.2	380	250	81
Municipal Aid	0	0.0	0	10	24
Township Aid	449	3.1	76	39	6
Total	2,687	18.3	456	299	111
Local Government Aid (Calendar 2010)	1,049	7.1	178	180	80
Disparity Reduction Aid (Calendar 2010)	64	0.4	11	7	3
County Program Aid (Payable 2010)	238	1.6	40	38	31
Community Corrections Funding (2010)	135	0.9	23	19	16
Total Aids	14,686	100.0	2,491	2,495	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	289	63.6	49	43	29
Agricultural Market Value Credit	165	36.4	28	17	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	454	100.0	77	61	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	123	76.3	21	17	52
Regular (Renters)	38	23.7	6	14	26
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	161	100.0	27	32	78
Total Aids/Credits	\$15,300	100.0%	\$2,595	\$2,588	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$3,940	46.4%	\$668	\$536	\$464
City/Town Levy	1,542	18.2	261	288	354
School District Net Tax Capacity Levy	1,627	19.2	276	205	237
School District Referendum Market Value Levy	726	8.6	123	112	143
Miscellaneous District Levy	156	1.8	26	34	202
State Property Tax Levy	501	5.9	85	81	146
Total Levy	\$8,492	100.0%	\$1,440	\$1,256	\$1,546
Less Property Tax Credits	454		77	61	37
Net Property Taxes Payable	8,038		1,363	1,195	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$1,060,069		\$179,795	\$149,353	\$109,818
Referendum Market Valuation	234,344		\$39,746	43,605	88,954
Net Tax Capacity (NTC)	8,976		1,522	1,338	1,230
C. Average Local NTC Tax Rate					
Avg. Referendum Mkt. Value Tax Rate	80.921		0.310		
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$3,647	41.6%	\$618	\$780	\$1,119
Sales/Use Tax (Calendar 2010)	1,926	22.0	327	522	715
Motor Vehicle Sales Tax (Calendar 2010)	625	7.1	106	100	88
Motor Vehicle Registration Tax (Calendar 2010)	690	7.9	117	113	102
Motor Fuels Tax (Calendar 2010)	1,138	13.0	193	208	159
Corporate Income Tax (Calendar 2010)	242	2.8	41	75	125
State General Property Tax (Payable 2010)	501	5.7	85	81	146
Total State Taxes	\$8,770	100.0%	\$1,487	\$1,879	\$2,454

NOTE: The human service amounts were not available by county for Region VIII N (Lincoln, Lyon, and Murray). The total for Region VIII N is \$33.3 million, which was allocated to the counties on a per capita basis (\$4.24 million estimated to Lincoln county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	LYON			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$30,286	51.1%	\$1,171	\$1,228	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance				432	396
Minnesota Family Investment Program		See Note		8	14
General Assistance including GAMC				13	23
Social Services				248	218
Miscellaneous				22	28
Total	18,594	31.4	719	723	680
Highway Aid (Calendar 2010)					
County Aid	3,362	5.7	130	250	81
Municipal Aid	562	0.9	22	10	24
Township Aid	441	0.7	17	39	6
Total	4,365	7.4	169	299	111
Local Government Aid (Calendar 2010)	4,162	7.0	161	180	80
Disparity Reduction Aid (Calendar 2010)	61	0.1	2	7	3
County Program Aid (Payable 2010)	999	1.7	39	38	31
Community Corrections Funding (2010)	760	1.3	29	19	16
Total Aids	59,227	100.0	2,291	2,495	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	885	78.8	34	43	29
Agricultural Market Value Credit	239	21.2	9	17	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,124	100.0	43	61	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	548	49.7	21	17	52
Regular (Renters)	553	50.2	21	14	26
Targeting Refund	1	0.1	0	0	0
Total Property Tax Refunds	1,101	100.0	43	32	78
Total Aids/Credits	\$61,453	100.0%	\$2,377	\$2,588	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$12,140	37.1%	\$469	\$536	\$464
City/Town Levy	8,001	24.5	309	288	354
School District Net Tax Capacity Levy	5,662	17.3	219	205	237
School District Referendum Market Value Levy	2,339	7.1	90	112	143
Miscellaneous District Levy	1,469	4.5	57	34	202
State Property Tax Levy	3,110	9.5	120	81	146
Total Levy	\$32,721	100.0%	\$1,265	\$1,256	\$1,546
Less Property Tax Credits	1,124		43	61	37
Net Property Taxes Payable	31,597		1,222	1,195	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$2,812,180		\$108,759	\$149,353	\$109,818
Referendum Market Valuation	1,429,244		\$55,275	43,605	88,954
Net Tax Capacity (NTC)	28,112		1,087	1,338	1,230
C. Average Local NTC Tax Rate	97.010				
Avg. Referendum Mkt. Value Tax Rate	0.164				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$22,675	38.1%	\$877	\$780	\$1,119
Sales/Use Tax (Calendar 2010)	21,565	36.2	834	522	715
Motor Vehicle Sales Tax (Calendar 2010)	2,427	4.1	94	100	88
Motor Vehicle Registration Tax (Calendar 2010)	2,772	4.7	107	113	102
Motor Fuels Tax (Calendar 2010)	4,193	7.0	162	208	159
Corporate Income Tax (Calendar 2010)	2,772	4.7	107	75	125
State General Property Tax (Payable 2010)	3,110	5.2	120	81	146
Total State Taxes	\$59,514	100.0%	\$2,302	\$1,879	\$2,454

NOTE: The human service amounts were not available by county for Region VIII N (Lincoln, Lyon, and Murray). The total for Region VIII N is \$29.1 million, which was allocated to the counties on a per capita basis (\$18.6 million estimated to Lyon county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	MCLEOD			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$39,663	55.7%	\$1,082	\$1,152	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	12,919	18.2	352	393	396
Minnesota Family Investment Program	219	0.3	6	9	14
General Assistance including GAMC	360	0.5	10	14	23
Social Services	6,377	9.0	174	211	218
Miscellaneous	579	0.8	16	19	28
Total	20,453	28.7	558	646	680
Highway Aid (Calendar 2010)					
County Aid	3,450	4.8	94	140	81
Municipal Aid	774	1.1	21	15	24
Township Aid	297	0.4	8	14	6
Total	4,522	6.4	123	170	111
Local Government Aid (Calendar 2010)	4,372	6.1	119	130	80
Disparity Reduction Aid (Calendar 2010)	135	0.2	4	3	3
County Program Aid (Payable 2010)	1,511	2.1	41	35	31
Community Corrections Funding (2010)	491	0.7	13	17	16
Total Aids	71,148	100.0	1,941	2,152	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,455	81.0	40	42	29
Agricultural Market Value Credit	342	19.0	9	11	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,797	100.0	49	54	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	2,029	72.5	55	43	52
Regular (Renters)	745	26.6	20	19	26
Targeting Refund	25	0.9	1	1	0
Total Property Tax Refunds	2,799	100.0	76	63	78
Total Aids/Credits	\$75,744	100.0%	\$2,067	\$2,270	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$18,785	42.3%	\$513	\$577	\$464
City/Town Levy	13,183	29.7	360	306	354
School District Net Tax Capacity Levy	4,424	10.0	121	172	237
School District Referendum Market Value Levy	4,568	10.3	125	118	143
Miscellaneous District Levy	934	2.1	25	28	202
State Property Tax Levy	2,501	5.6	68	86	146
Total Levy	\$44,396	100.0%	\$1,211	\$1,287	\$1,546
Less Property Tax Credits	1,797		49	54	37
Net Property Taxes Payable	42,599		1,162	1,233	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$3,620,112		\$98,773	\$120,237	\$109,818
Referendum Market Valuation	2,460,778		\$67,141	64,494	88,954
Net Tax Capacity (NTC)	35,376		965	1,158	1,230
C. Average Local NTC Tax Rate	105.516				
Avg. Referendum Mkt. Value Tax Rate	0.186				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$30,419	44.9%	\$830	\$836	\$1,119
Sales/Use Tax (Calendar 2010)	18,359	27.1	501	552	715
Motor Vehicle Sales Tax (Calendar 2010)	3,535	5.2	96	95	88
Motor Vehicle Registration Tax (Calendar 2010)	3,899	5.8	106	105	102
Motor Fuels Tax (Calendar 2010)	5,262	7.8	144	167	159
Corporate Income Tax (Calendar 2010)	3,794	5.6	104	81	125
State General Property Tax (Payable 2010)	2,501	3.7	68	86	146
Total State Taxes	\$67,769	100.0%	\$1,849	\$1,921	\$2,454

I. Major State Aids/Credits	MAHNOMEN			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$8,452	39.2%	\$1,561	\$1,339	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	6,295	29.2	1,163	696	396
Minnesota Family Investment Program	477	2.2	88	42	14
General Assistance including GAMC	683	3.2	126	39	23
Social Services	1,282	5.9	237	248	218
Miscellaneous	239	1.1	44	23	28
Total	8,977	41.6	1,658	1,049	680
Highway Aid (Calendar 2010)					
County Aid	2,238	10.4	414	190	81
Municipal Aid	0	0.0	0	6	24
Township Aid	135	0.6	25	20	6
Total	2,374	11.0	439	215	111
Local Government Aid (Calendar 2010)	560	2.6	103	62	80
Disparity Reduction Aid (Calendar 2010)	124	0.6	23	3	3
County Program Aid (Payable 2010)	862	4.0	159	67	31
Community Corrections Funding (2010)	212	1.0	39	19	16
Total Aids	21,560	100.0	3,983	2,755	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	187	65.0	34	40	29
Agricultural Market Value Credit	101	35.0	19	10	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	287	100.0	53	51	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	61	60.9	11	22	52
Regular (Renters)	39	39.1	7	15	26
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	100	100.0	18	38	78
Total Aids/Credits	\$21,947	100.0%	\$4,055	\$2,844	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$3,735	62.0%	\$690	\$467	\$464
City/Town Levy	799	13.3	148	205	354
School District Net Tax Capacity Levy	832	13.8	154	220	237
School District Referendum Market Value Levy	104	1.7	19	62	143
Miscellaneous District Levy	341	5.7	63	33	202
State Property Tax Levy	216	3.6	40	119	146
Total Levy	\$6,027	100.0%	\$1,114	\$1,107	\$1,546
Less Property Tax Credits	287		53	51	37
Net Property Taxes Payable	5,740		1,060	1,056	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$494,700		\$91,391	\$103,191	\$109,818
Referendum Market Valuation	150,393		\$27,784	57,860	88,954
Net Tax Capacity (NTC)	4,308		796	1,076	1,230
C. Average Local NTC Tax Rate	132.491				
Avg. Referendum Mkt. Value Tax Rate	0.069				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$1,529	22.1%	\$282	\$547	\$1,119
Sales/Use Tax (Calendar 2010)	2,997	43.3	554	567	715
Motor Vehicle Sales Tax (Calendar 2010)	393	5.7	73	82	88
Motor Vehicle Registration Tax (Calendar 2010)	425	6.1	78	88	102
Motor Fuels Tax (Calendar 2010)	1,106	16.0	204	167	159
Corporate Income Tax (Calendar 2010)	265	3.8	49	52	125
State General Property Tax (Payable 2010)	216	3.1	40	119	146
Total State Taxes	\$6,930	100.0%	\$1,280	\$1,622	\$2,454

I. Major State Aids/Credits	MARSHALL			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$13,560	48.4%	\$1,437	\$1,299	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	4,268	15.2	452	499	396
Minnesota Family Investment Program	30	0.1	3	10	14
General Assistance including GAMC	90	0.3	10	19	23
Social Services	2,221	7.9	235	271	218
Miscellaneous	198	0.7	21	22	28
Total	6,807	24.3	721	821	680
Highway Aid (Calendar 2010)					
County Aid	4,378	15.6	464	300	81
Municipal Aid	0	0.0	0	17	24
Township Aid	829	3.0	88	44	6
Total	5,207	18.6	552	361	111
Local Government Aid (Calendar 2010)	1,352	4.8	143	177	80
Disparity Reduction Aid (Calendar 2010)	11	0.0	1	6	3
County Program Aid (Payable 2010)	927	3.3	98	64	31
Community Corrections Funding (2010)	147	0.5	16	21	16
Total Aids	28,011	100.0	2,968	2,749	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	495	56.8	52	46	29
Agricultural Market Value Credit	307	35.3	33	18	4
Miscellaneous Credits	69	7.9	7	13	4
Total Property Tax Credits	871	100.0	92	77	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	35	33.6	4	18	52
Regular (Renters)	69	66.4	7	13	26
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	103	100.0	11	31	78
Total Aids/Credits	\$28,985	100.0%	\$3,071	\$2,856	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$4,659	42.6%	\$494	\$511	\$464
City/Town Levy	2,514	23.0	266	240	354
School District Net Tax Capacity Levy	902	8.2	96	162	237
School District Referendum Market Value Levy	937	8.6	99	88	143
Miscellaneous District Levy	800	7.3	85	68	202
State Property Tax Levy	1,133	10.3	120	82	146
Total Levy	\$10,945	100.0%	\$1,160	\$1,152	\$1,546
Less Property Tax Credits	871		92	77	37
Net Property Taxes Payable	10,074		1,067	1,075	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$1,215,996		\$128,827	\$97,639	\$109,818
Referendum Market Valuation	370,511		\$39,253	40,851	88,954
Net Tax Capacity (NTC)	11,209		1,187	922	1,230
C. Average Local NTC Tax Rate	79.186				
Avg. Referendum Mkt. Value Tax Rate	0.253				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$9,085	51.1%	\$962	\$892	\$1,119
Sales/Use Tax (Calendar 2010)	2,469	13.9	262	422	715
Motor Vehicle Sales Tax (Calendar 2010)	1,104	6.2	117	101	88
Motor Vehicle Registration Tax (Calendar 2010)	1,282	7.2	136	113	102
Motor Fuels Tax (Calendar 2010)	2,341	13.2	248	191	159
Corporate Income Tax (Calendar 2010)	355	2.0	38	66	125
State General Property Tax (Payable 2010)	1,133	6.4	120	82	146
Total State Taxes	\$17,768	100.0%	\$1,882	\$1,867	\$2,454

I. Major State Aids/Credits	MARTIN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$21,740	43.8%	\$1,043	\$990	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance				350	396
Minnesota Family Investment Program		See Note		2	14
General Assistance including GAMC				13	23
Social Services				225	218
Miscellaneous				21	28
Total	16,298	32.9	782	611	680
Highway Aid (Calendar 2010)					
County Aid	4,028	8.1	193	147	81
Municipal Aid	577	1.2	28	16	24
Township Aid	430	0.9	21	13	6
Total	5,035	10.2	242	176	111
Local Government Aid (Calendar 2010)	5,182	10.4	249	171	80
Disparity Reduction Aid (Calendar 2010)	100	0.2	5	4	3
County Program Aid (Payable 2010)	806	1.6	39	39	31
Community Corrections Funding (2010)	438	0.9	21	18	16
Total Aids	49,598	100.0	2,380	2,009	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	937	78.0	45	39	29
Agricultural Market Value Credit	265	22.0	13	10	4
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,201	100.0	58	50	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	291	42.8	14	28	52
Regular (Renters)	384	56.5	18	18	26
Targeting Refund	5	0.8	0	0	0
Total Property Tax Refunds	680	100.0	33	47	78
Total Aids/Credits	\$51,479	100.0%	\$2,470	\$2,105	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$10,249	39.7%	\$492	\$489	\$464
City/Town Levy	6,257	24.2	300	306	354
School District Net Tax Capacity Levy	4,317	16.7	207	180	237
School District Referendum Market Value Levy	1,845	7.1	89	92	143
Miscellaneous District Levy	727	2.8	35	25	202
State Property Tax Levy	2,425	9.4	116	90	146
Total Levy	\$25,820	100.0%	\$1,239	\$1,182	\$1,546
Less Property Tax Credits	1,201		58	50	37
Net Property Taxes Payable	24,619		1,181	1,132	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$2,786,321		\$133,701	\$113,120	\$109,818
Referendum Market Valuation	1,071,856		\$51,433	60,911	88,954
Net Tax Capacity (NTC)	26,814		1,287	1,098	1,230
C. Average Local NTC Tax Rate	80.369				
Avg. Referendum Mkt. Value Tax Rate	0.172				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$18,158	44.3%	\$871	\$807	\$1,119
Sales/Use Tax (Calendar 2010)	9,114	22.3	437	553	715
Motor Vehicle Sales Tax (Calendar 2010)	2,137	5.2	103	93	88
Motor Vehicle Registration Tax (Calendar 2010)	2,433	5.9	117	103	102
Motor Fuels Tax (Calendar 2010)	4,638	11.3	223	170	159
Corporate Income Tax (Calendar 2010)	2,050	5.0	98	78	125
State General Property Tax (Payable 2010)	2,425	5.9	116	90	146
Total State Taxes	\$40,955	100.0%	\$1,965	\$1,895	\$2,454

NOTE: The human service amounts were not available by county for the Human Services Board (Faribault and Martin). The total for the Human Service Board is \$27.3 million, which was allocated to the counties on a per capita basis (\$16.30 million estimated to Martin county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	MEEKER			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$28,751	57.1%	\$1,234	\$1,152	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	8,802	17.5	378	393	396
Minnesota Family Investment Program	179	0.4	8	9	14
General Assistance including GAMC	350	0.7	15	14	23
Social Services	4,326	8.6	186	211	218
Miscellaneous	435	0.9	19	19	28
Total	14,092	28.0	605	646	680
Highway Aid (Calendar 2010)					
County Aid	2,824	5.6	121	140	81
Municipal Aid	281	0.6	12	15	24
Township Aid	331	0.7	14	14	6
Total	3,437	6.8	148	170	111
Local Government Aid (Calendar 2010)	2,729	5.4	117	130	80
Disparity Reduction Aid (Calendar 2010)	32	0.1	1	3	3
County Program Aid (Payable 2010)	778	1.5	33	35	31
Community Corrections Funding (2010)	531	1.1	23	17	16
Total Aids	50,350	100.0	2,161	2,152	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,085	76.8	47	42	29
Agricultural Market Value Credit	323	22.8	14	11	4
Miscellaneous Credits	5	0.3	0	0	4
Total Property Tax Credits	1,412	100.0	61	54	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	1,186	77.0	51	43	52
Regular (Renters)	332	21.6	14	19	26
Targeting Refund	22	1.4	1	1	0
Total Property Tax Refunds	1,541	100.0	66	63	78
Total Aids/Credits	\$53,303	100.0%	\$2,288	\$2,270	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$11,902	41.2%	\$511	\$577	\$464
City/Town Levy	7,179	24.8	308	306	354
School District Net Tax Capacity Levy	5,299	18.3	227	172	237
School District Referendum Market Value Levy	2,369	8.2	102	118	143
Miscellaneous District Levy	475	1.6	20	28	202
State Property Tax Levy	1,698	5.9	73	86	146
Total Levy	\$28,923	100.0%	\$1,241	\$1,287	\$1,546
Less Property Tax Credits	1,412		61	54	37
Net Property Taxes Payable	27,510		1,181	1,233	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$2,783,781		\$119,476	\$120,237	\$109,818
Referendum Market Valuation	1,553,615		\$66,679	64,494	88,954
Net Tax Capacity (NTC)	26,415		1,134	1,158	1,230
C. Average Local NTC Tax Rate	94.094				
Avg. Referendum Mkt. Value Tax Rate	0.152				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$17,235	46.9%	\$740	\$836	\$1,119
Sales/Use Tax (Calendar 2010)	8,389	22.9	360	552	715
Motor Vehicle Sales Tax (Calendar 2010)	2,141	5.8	92	95	88
Motor Vehicle Registration Tax (Calendar 2010)	2,320	6.3	100	105	102
Motor Fuels Tax (Calendar 2010)	3,811	10.4	164	167	159
Corporate Income Tax (Calendar 2010)	1,116	3.0	48	81	125
State General Property Tax (Payable 2010)	1,698	4.6	73	86	146
Total State Taxes	\$36,710	100.0%	\$1,576	\$1,921	\$2,454

I. Major State Aids/Credits	MILLE LACS			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$25,008	47.0%	\$958	\$1,080	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	12,867	24.2	493	377	396
Minnesota Family Investment Program	260	0.5	10	8	14
General Assistance including GAMC	278	0.5	11	16	23
Social Services	5,748	10.8	220	192	218
Miscellaneous	457	0.9	18	17	28
Total	19,609	36.9	751	610	680
Highway Aid (Calendar 2010)					
County Aid	4,707	8.8	180	124	81
Municipal Aid	330	0.6	13	10	24
Township Aid	184	0.3	7	7	6
Total	5,222	9.8	200	141	111
Local Government Aid (Calendar 2010)	1,463	2.7	56	41	80
Disparity Reduction Aid (Calendar 2010)	49	0.1	2	1	3
County Program Aid (Payable 2010)	1,214	2.3	47	38	31
Community Corrections Funding (2010)	643	1.2	25	20	16
Total Aids	53,208	100.0	2,039	1,932	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,192	81.1	46	42	29
Agricultural Market Value Credit	276	18.8	11	12	4
Miscellaneous Credits	1	0.1	0	0	4
Total Property Tax Credits	1,470	100.0	56	54	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	1,252	71.5	48	55	52
Regular (Renters)	485	27.7	19	17	26
Targeting Refund	14	0.8	1	1	0
Total Property Tax Refunds	1,752	100.0	67	72	78
Total Aids/Credits	\$56,430	100.0%	\$2,162	\$2,058	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$14,776	52.7%	\$566	\$529	\$464
City/Town Levy	6,179	22.0	237	263	354
School District Net Tax Capacity Levy	3,885	13.8	149	224	237
School District Referendum Market Value Levy	1,185	4.2	45	53	143
Miscellaneous District Levy	419	1.5	16	27	202
State Property Tax Levy	1,606	5.7	62	70	146
Total Levy	\$28,050	100.0%	\$1,075	\$1,168	\$1,546
Less Property Tax Credits	1,470		56	54	37
Net Property Taxes Payable	26,580		1,019	1,114	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$2,330,037		\$89,284	\$95,696	\$109,818
Referendum Market Valuation	1,524,233		\$58,406	71,504	88,954
Net Tax Capacity (NTC)	23,254		891	977	1,230
C. Average Local NTC Tax Rate	108.621				
Avg. Referendum Mkt. Value Tax Rate	0.078				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$14,243	38.0%	\$546	\$702	\$1,119
Sales/Use Tax (Calendar 2010)	8,773	23.4	336	355	715
Motor Vehicle Sales Tax (Calendar 2010)	2,630	7.0	101	91	88
Motor Vehicle Registration Tax (Calendar 2010)	2,684	7.2	103	96	102
Motor Fuels Tax (Calendar 2010)	6,244	16.7	239	209	159
Corporate Income Tax (Calendar 2010)	1,277	3.4	49	44	125
State General Property Tax (Payable 2010)	1,606	4.3	62	70	146
Total State Taxes	\$37,457	100.0%	\$1,435	\$1,568	\$2,454

I. Major State Aids/Credits	MORRISON			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$40,929	55.4%	\$1,233	\$1,158	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	14,401	19.5	434	478	396
Minnesota Family Investment Program	229	0.3	7	10	14
General Assistance including GAMC	314	0.4	9	16	23
Social Services	6,420	8.7	193	219	218
Miscellaneous	682	0.9	21	27	28
Total	22,045	29.8	664	751	680
Highway Aid (Calendar 2010)					
County Aid	5,016	6.8	151	128	81
Municipal Aid	507	0.7	15	9	24
Township Aid	512	0.7	15	12	6
Total	6,035	8.2	182	149	111
Local Government Aid (Calendar 2010)	3,154	4.3	95	80	80
Disparity Reduction Aid (Calendar 2010)	61	0.1	2	2	3
County Program Aid (Payable 2010)	1,330	1.8	40	26	31
Community Corrections Funding (2010)	382	0.5	12	18	16
Total Aids	73,936	100.0	2,227	2,184	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,861	71.6	56	44	29
Agricultural Market Value Credit	738	28.4	22	13	4
Miscellaneous Credits	0	0.0	0	7	4
Total Property Tax Credits	2,598	100.0	78	64	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	1,263	66.9	38	35	52
Regular (Renters)	615	32.6	19	18	26
Targeting Refund	10	0.5	0	1	0
Total Property Tax Refunds	1,888	100.0	57	53	78
Total Aids/Credits	\$78,423	100.0%	\$2,362	\$2,301	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$15,646	44.0%	\$471	\$561	\$464
City/Town Levy	7,259	20.4	219	328	354
School District Net Tax Capacity Levy	5,631	15.8	170	229	237
School District Referendum Market Value Levy	3,301	9.3	99	66	143
Miscellaneous District Levy	851	2.4	26	30	202
State Property Tax Levy	2,852	8.0	86	174	146
Total Levy	\$35,539	100.0%	\$1,071	\$1,387	\$1,546
Less Property Tax Credits	2,598		78	64	37
Net Property Taxes Payable	32,941		992	1,323	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$3,350,448		\$100,923	\$157,798	\$109,818
Referendum Market Valuation	1,931,532		\$58,182	80,816	88,954
Net Tax Capacity (NTC)	32,241		971	1,637	1,230
C. Average Local NTC Tax Rate	90.962				
Avg. Referendum Mkt. Value Tax Rate	0.174				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$18,582	37.7%	\$560	\$605	\$1,119
Sales/Use Tax (Calendar 2010)	12,471	25.3	376	572	715
Motor Vehicle Sales Tax (Calendar 2010)	3,177	6.5	96	93	88
Motor Vehicle Registration Tax (Calendar 2010)	3,303	6.7	99	100	102
Motor Fuels Tax (Calendar 2010)	7,378	15.0	222	203	159
Corporate Income Tax (Calendar 2010)	1,477	3.0	44	56	125
State General Property Tax (Payable 2010)	2,852	5.8	86	174	146
Total State Taxes	\$49,239	100.0%	\$1,483	\$1,801	\$2,454

I. Major State Aids/Credits	MOWER			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$49,549	50.4%	\$1,265	\$1,084	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	18,266	18.6	466	324	396
Minnesota Family Investment Program	409	0.4	10	9	14
General Assistance including GAMC	432	0.4	11	14	23
Social Services	10,906	11.1	278	221	218
Miscellaneous	701	0.7	18	20	28
Total	30,715	31.2	784	587	680
Highway Aid (Calendar 2010)					
County Aid	4,578	4.7	117	101	81
Municipal Aid	969	1.0	25	21	24
Township Aid	783	0.8	20	9	6
Total	6,330	6.4	162	131	111
Local Government Aid (Calendar 2010)	8,589	8.7	219	114	80
Disparity Reduction Aid (Calendar 2010)	392	0.4	10	3	3
County Program Aid (Payable 2010)	2,175	2.2	56	41	31
Community Corrections Funding (2010)	634	0.6	16	15	16
Total Aids	98,384	100.0	2,512	1,977	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	2,091	87.4	53	39	29
Agricultural Market Value Credit	300	12.6	8	8	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,392	100.0	61	46	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	638	40.4	16	34	52
Regular (Renters)	907	57.4	23	20	26
Targeting Refund	34	2.2	1	0	0
Total Property Tax Refunds	1,580	100.0	40	55	78
Total Aids/Credits	\$102,356	100.0%	\$2,614	\$2,078	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$14,917	40.3%	\$381	\$466	\$464
City/Town Levy	8,382	22.7	214	331	354
School District Net Tax Capacity Levy	6,304	17.0	161	211	237
School District Referendum Market Value Levy	3,954	10.7	101	117	143
Miscellaneous District Levy	1,216	3.3	31	28	202
State Property Tax Levy	2,210	6.0	56	98	146
Total Levy	\$36,982	100.0%	\$944	\$1,249	\$1,546
Less Property Tax Credits	2,392		61	46	37
Net Property Taxes Payable	34,591		883	1,203	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$3,406,593		\$86,985	\$97,355	\$109,818
Referendum Market Valuation	1,825,404		\$46,610	70,331	88,954
Net Tax Capacity (NTC)	32,813		838	1,013	1,230
C. Average Local NTC Tax Rate	93.922				
Avg. Referendum Mkt. Value Tax Rate	0.217				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$31,527	48.0%	\$805	\$951	\$1,119
Sales/Use Tax (Calendar 2010)	15,720	23.9	401	540	715
Motor Vehicle Sales Tax (Calendar 2010)	3,435	5.2	88	89	88
Motor Vehicle Registration Tax (Calendar 2010)	3,675	5.6	94	100	102
Motor Fuels Tax (Calendar 2010)	6,284	9.6	160	172	159
Corporate Income Tax (Calendar 2010)	2,869	4.4	73	94	125
State General Property Tax (Payable 2010)	2,210	3.4	56	98	146
Total State Taxes	\$65,722	100.0%	\$1,678	\$2,044	\$2,454

I. Major State Aids/Credits	MURRAY			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$11,570	50.3%	\$1,326	\$1,228	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance				432	396
Minnesota Family Investment Program		See Note		8	14
General Assistance including GAMC				13	23
Social Services				248	218
Miscellaneous				22	28
Total	6,274	27.3	719	723	680
Highway Aid (Calendar 2010)					
County Aid	2,939	12.8	337	250	81
Municipal Aid	0	0.0	0	10	24
Township Aid	487	2.1	56	39	6
Total	3,426	14.9	393	299	111
Local Government Aid (Calendar 2010)	1,482	6.4	170	180	80
Disparity Reduction Aid (Calendar 2010)	66	0.3	8	7	3
County Program Aid (Payable 2010)	99	0.4	11	38	31
Community Corrections Funding (2010)	81	0.4	9	19	16
Total Aids	22,999	100.0	2,636	2,495	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	445	66.1	51	43	29
Agricultural Market Value Credit	228	33.9	26	17	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	672	100.0	77	61	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	93	58.1	11	17	52
Regular (Renters)	67	41.6	8	14	26
Targeting Refund	1	0.3	0	0	0
Total Property Tax Refunds	160	100.0	18	32	78
Total Aids/Credits	\$23,831	100.0%	\$2,731	\$2,588	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$4,722	43.7%	\$541	\$536	\$464
City/Town Levy	2,435	22.5	279	288	354
School District Net Tax Capacity Levy	1,481	13.7	170	205	237
School District Referendum Market Value Levy	1,312	12.1	150	112	143
Miscellaneous District Levy	138	1.3	16	34	202
State Property Tax Levy	721	6.7	83	81	146
Total Levy	\$10,809	100.0%	\$1,239	\$1,256	\$1,546
Less Property Tax Credits	672		77	61	37
Net Property Taxes Payable	10,136		1,162	1,195	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$1,869,266		\$214,242	\$149,353	\$109,818
Referendum Market Valuation	380,395		\$43,598	43,605	88,954
Net Tax Capacity (NTC)	16,082		1,843	1,338	1,230
C. Average Local NTC Tax Rate	54.570				
Avg. Referendum Mkt. Value Tax Rate	0.345				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$7,999	50.2%	\$917	\$780	\$1,119
Sales/Use Tax (Calendar 2010)	3,082	19.3	353	522	715
Motor Vehicle Sales Tax (Calendar 2010)	1,004	6.3	115	100	88
Motor Vehicle Registration Tax (Calendar 2010)	1,158	7.3	133	113	102
Motor Fuels Tax (Calendar 2010)	1,590	10.0	182	208	159
Corporate Income Tax (Calendar 2010)	382	2.4	44	75	125
State General Property Tax (Payable 2010)	721	4.5	83	81	146
Total State Taxes	\$15,936	100.0%	\$1,826	\$1,879	\$2,454

NOTE: The human service amounts were not available by county for Region VIII N (Lincoln, Lyon, and Murray). The total for Region VIII N is \$29.1 million, which was allocated to the counties on a per capita basis (\$6.27 million estimated to Murray county), to approximate total human services spending in each county. Not enough information is available about the distribution of the components of human services aid relative to population to use this same allocation method for the various programs such as MFIP, etc.

I. Major State Aids/Credits	NICOLLET			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$29,453	52.2%	\$900	\$990	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	9,307	16.5	284	350	396
Minnesota Family Investment Program	400	0.7	12	2	14
General Assistance including GAMC	486	0.9	15	13	23
Social Services	4,811	8.5	147	225	218
Miscellaneous	509	0.9	16	21	28
Total	15,512	27.5	474	611	680
Highway Aid (Calendar 2010)					
County Aid	3,512	6.2	107	147	81
Municipal Aid	1,040	1.8	32	16	24
Township Aid	148	0.3	5	13	6
Total	4,700	8.3	144	176	111
Local Government Aid (Calendar 2010)	4,339	7.7	133	171	80
Disparity Reduction Aid (Calendar 2010)	27	0.0	1	4	3
County Program Aid (Payable 2010)	1,424	2.5	44	39	31
Community Corrections Funding (2010)	957	1.7	29	18	16
Total Aids	56,413	100.0	1,724	2,009	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,075	83.8	33	39	29
Agricultural Market Value Credit	209	16.2	6	10	4
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,284	100.0	39	50	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	1,033	59.2	32	28	52
Regular (Renters)	701	40.1	21	18	26
Targeting Refund	12	0.7	0	0	0
Total Property Tax Refunds	1,747	100.0	53	47	78
Total Aids/Credits	\$59,443	100.0%	\$1,816	\$2,105	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$15,116	42.9%	\$462	\$489	\$464
City/Town Levy	8,614	24.5	263	306	354
School District Net Tax Capacity Levy	5,049	14.3	154	180	237
School District Referendum Market Value Levy	3,041	8.6	93	92	143
Miscellaneous District Levy	1,302	3.7	40	25	202
State Property Tax Levy	2,084	5.9	64	90	146
Total Levy	\$35,205	100.0%	\$1,076	\$1,182	\$1,546
Less Property Tax Credits	1,284		39	50	37
Net Property Taxes Payable	33,921		1,036	1,132	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$3,077,301		\$94,029	\$113,120	\$109,818
Referendum Market Valuation	2,009,470		\$61,401	60,911	88,954
Net Tax Capacity (NTC)	30,163		922	1,098	1,230
C. Average Local NTC Tax Rate	99.726				
Avg. Referendum Mkt. Value Tax Rate	0.151				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$29,482	52.5%	\$901	\$807	\$1,119
Sales/Use Tax (Calendar 2010)	10,584	18.8	323	553	715
Motor Vehicle Sales Tax (Calendar 2010)	2,676	4.8	82	93	88
Motor Vehicle Registration Tax (Calendar 2010)	3,067	5.5	94	103	102
Motor Fuels Tax (Calendar 2010)	5,779	10.3	177	170	159
Corporate Income Tax (Calendar 2010)	2,537	4.5	78	78	125
State General Property Tax (Payable 2010)	2,084	3.7	64	90	146
Total State Taxes	\$56,208	100.0%	\$1,717	\$1,895	\$2,454

I. Major State Aids/Credits	NOBLES			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$29,497	54.9%	\$1,380	\$1,228	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	9,179	17.1	429	432	396
Minnesota Family Investment Program	288	0.5	13	8	14
General Assistance including GAMC	249	0.5	12	13	23
Social Services	3,632	6.8	170	248	218
Miscellaneous	455	0.8	21	22	28
Total	13,802	25.7	646	723	680
Highway Aid (Calendar 2010)					
County Aid	4,185	7.8	196	250	81
Municipal Aid	387	0.7	18	10	24
Township Aid	633	1.2	30	39	6
Total	5,204	9.7	243	299	111
Local Government Aid (Calendar 2010)	3,874	7.2	181	180	80
Disparity Reduction Aid (Calendar 2010)	161	0.3	8	7	3
County Program Aid (Payable 2010)	851	1.6	40	38	31
Community Corrections Funding (2010)	353	0.7	17	19	16
Total Aids	53,743	100.0	2,514	2,495	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	835	75.2	39	43	29
Agricultural Market Value Credit	275	24.8	13	17	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,110	100.0	52	61	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	403	55.7	19	17	52
Regular (Renters)	314	43.3	15	14	26
Targeting Refund	8	1.0	0	0	0
Total Property Tax Refunds	725	100.0	34	32	78
Total Aids/Credits	\$55,577	100.0%	\$2,600	\$2,588	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$9,499	39.5%	\$444	\$536	\$464
City/Town Levy	5,237	21.8	245	288	354
School District Net Tax Capacity Levy	4,115	17.1	192	205	237
School District Referendum Market Value Levy	2,419	10.1	113	112	143
Miscellaneous District Levy	1,167	4.9	55	34	202
State Property Tax Levy	1,604	6.7	75	81	146
Total Levy	\$24,041	100.0%	\$1,125	\$1,256	\$1,546
Less Property Tax Credits	1,110		52	61	37
Net Property Taxes Payable	22,932		1,073	1,195	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$2,415,640		\$112,997	\$149,353	\$109,818
Referendum Market Valuation	833,124		\$38,971	43,605	88,954
Net Tax Capacity (NTC)	22,141		1,036	1,338	1,230
C. Average Local NTC Tax Rate	90.410				
Avg. Referendum Mkt. Value Tax Rate	0.290				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$14,318	37.0%	\$670	\$780	\$1,119
Sales/Use Tax (Calendar 2010)	12,337	31.8	577	522	715
Motor Vehicle Sales Tax (Calendar 2010)	1,975	5.1	92	100	88
Motor Vehicle Registration Tax (Calendar 2010)	2,178	5.6	102	113	102
Motor Fuels Tax (Calendar 2010)	4,489	11.6	210	208	159
Corporate Income Tax (Calendar 2010)	1,847	4.8	86	75	125
State General Property Tax (Payable 2010)	1,604	4.1	75	81	146
Total State Taxes	\$38,748	100.0%	\$1,813	\$1,879	\$2,454

I. Major State Aids/Credits	NORMAN			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$10,319	46.7%	\$1,506	\$1,299	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	4,422	20.0	645	499	396
Minnesota Family Investment Program	94	0.4	14	10	14
General Assistance including GAMC	45	0.2	7	19	23
Social Services	1,810	8.2	264	271	218
Miscellaneous	125	0.6	18	22	28
Total	6,496	29.4	948	821	680
Highway Aid (Calendar 2010)					
County Aid	3,026	13.7	442	300	81
Municipal Aid	0	0.0	0	17	24
Township Aid	389	1.8	57	44	6
Total	3,415	15.4	498	361	111
Local Government Aid (Calendar 2010)	1,231	5.6	180	177	80
Disparity Reduction Aid (Calendar 2010)	35	0.2	5	6	3
County Program Aid (Payable 2010)	546	2.5	80	64	31
Community Corrections Funding (2010)	75	0.3	11	21	16
Total Aids	22,116	100.0	3,228	2,749	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	344	67.8	50	46	29
Agricultural Market Value Credit	163	32.2	24	18	4
Miscellaneous Credits	0	0.0	0	13	4
Total Property Tax Credits	508	100.0	74	77	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	106	56.3	15	18	52
Regular (Renters)	82	43.7	12	13	26
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	188	100.0	27	31	78
Total Aids/Credits	\$22,811	100.0%	\$3,329	\$2,856	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$3,677	48.4%	\$537	\$511	\$464
City/Town Levy	1,609	21.2	235	240	354
School District Net Tax Capacity Levy	860	11.3	126	162	237
School District Referendum Market Value Levy	790	10.4	115	88	143
Miscellaneous District Levy	483	6.3	70	68	202
State Property Tax Levy	182	2.4	27	82	146
Total Levy	\$7,600	100.0%	\$1,109	\$1,152	\$1,546
Less Property Tax Credits	508		74	77	37
Net Property Taxes Payable	7,092		1,035	1,075	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$1,081,654		\$157,860	\$97,639	\$109,818
Referendum Market Valuation	221,513		\$32,328	40,851	88,954
Net Tax Capacity (NTC)	9,187		1,341	922	1,230
C. Average Local NTC Tax Rate	72.151				
Avg. Referendum Mkt. Value Tax Rate	0.356				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$5,571	49.7%	\$813	\$892	\$1,119
Sales/Use Tax (Calendar 2010)	2,221	19.8	324	422	715
Motor Vehicle Sales Tax (Calendar 2010)	707	6.3	103	101	88
Motor Vehicle Registration Tax (Calendar 2010)	785	7.0	115	113	102
Motor Fuels Tax (Calendar 2010)	1,471	13.1	215	191	159
Corporate Income Tax (Calendar 2010)	262	2.3	38	66	125
State General Property Tax (Payable 2010)	182	1.6	27	82	146
Total State Taxes	\$11,199	100.0%	\$1,634	\$1,867	\$2,454

I. Major State Aids/Credits	OLMSTED			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$152,336	58.2%	\$1,056	\$1,084	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	43,413	16.6	301	324	396
Minnesota Family Investment Program	1,569	0.6	11	9	14
General Assistance including GAMC	2,612	1.0	18	14	23
Social Services	34,272	13.1	238	221	218
Miscellaneous	3,855	1.5	27	20	28
Total	85,721	32.7	594	587	680
Highway Aid (Calendar 2010)					
County Aid	6,006	2.3	42	101	81
Municipal Aid	3,445	1.3	24	21	24
Township Aid	301	0.1	2	9	6
Total	9,751	3.7	68	131	111
Local Government Aid (Calendar 2010)	6,379	2.4	44	114	80
Disparity Reduction Aid (Calendar 2010)	33	0.0	0	3	3
County Program Aid (Payable 2010)	5,368	2.1	37	41	31
Community Corrections Funding (2010)	2,156	0.8	15	15	16
Total Aids	261,744	100.0	1,815	1,977	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	4,475	91.3	31	39	29
Agricultural Market Value Credit	425	8.7	3	8	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	4,900	100.0	34	46	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	4,661	57.0	32	34	52
Regular (Renters)	3,436	42.1	24	20	26
Targeting Refund	74	0.9	1	0	0
Total Property Tax Refunds	8,172	100.0	57	55	78
Total Aids/Credits	\$274,816	100.0%	\$1,905	\$2,078	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$78,350	38.8%	\$543	\$466	\$464
City/Town Levy	54,883	27.2	380	331	354
School District Net Tax Capacity Levy	33,119	16.4	230	211	237
School District Referendum Market Value Levy	13,711	6.8	95	117	143
Miscellaneous District Levy	2,382	1.2	17	28	202
State Property Tax Levy	19,700	9.7	137	98	146
Total Levy	\$202,144	100.0%	\$1,401	\$1,249	\$1,546
Less Property Tax Credits	4,900		34	46	37
Net Property Taxes Payable	197,244		1,367	1,203	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$12,960,701		\$89,850	\$97,355	\$109,818
Referendum Market Valuation	11,764,648		\$81,558	70,331	88,954
Net Tax Capacity (NTC)	148,750		1,031	1,013	1,230
C. Average Local NTC Tax Rate	113.303				
Avg. Referendum Mkt. Value Tax Rate	0.118				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$188,001	48.2%	\$1,303	\$951	\$1,119
Sales/Use Tax (Calendar 2010)	114,683	29.4	795	540	715
Motor Vehicle Sales Tax (Calendar 2010)	12,493	3.2	87	89	88
Motor Vehicle Registration Tax (Calendar 2010)	14,650	3.8	102	100	102
Motor Fuels Tax (Calendar 2010)	20,658	5.3	143	172	159
Corporate Income Tax (Calendar 2010)	20,251	5.2	140	94	125
State General Property Tax (Payable 2010)	19,700	5.0	137	98	146
Total State Taxes	\$390,435	100.0%	\$2,707	\$2,044	\$2,454

I. Major State Aids/Credits	OTTER TAIL			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$57,730	50.3%	\$1,007	\$1,063	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	21,956	19.1	383	432	396
Minnesota Family Investment Program	368	0.3	6	10	14
General Assistance including GAMC	767	0.7	13	17	23
Social Services	13,018	11.3	227	246	218
Miscellaneous	1,292	1.1	23	22	28
Total	37,400	32.6	653	727	680
Highway Aid (Calendar 2010)					
County Aid	9,565	8.3	167	160	81
Municipal Aid	791	0.7	14	17	24
Township Aid	1,176	1.0	21	19	6
Total	11,532	10.0	201	196	111
Local Government Aid (Calendar 2010)	6,196	5.4	108	116	80
Disparity Reduction Aid (Calendar 2010)	31	0.0	1	1	3
County Program Aid (Payable 2010)	1,255	1.1	22	35	31
Community Corrections Funding (2010)	633	0.6	11	17	16
Total Aids	114,778	100.0	2,003	2,154	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	2,762	75.4	48	42	29
Agricultural Market Value Credit	901	24.6	16	12	4
Miscellaneous Credits	0	0.0	0	19	4
Total Property Tax Credits	3,663	100.0	64	73	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	1,293	58.3	23	25	52
Regular (Renters)	908	40.9	16	18	26
Targeting Refund	18	0.8	0	0	0
Total Property Tax Refunds	2,219	100.0	39	43	78
Total Aids/Credits	\$120,660	100.0%	\$2,106	\$2,270	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$29,557	41.0%	\$516	\$544	\$464
City/Town Levy	16,324	22.7	285	264	354
School District Net Tax Capacity Levy	12,013	16.7	210	195	237
School District Referendum Market Value Levy	3,926	5.5	69	74	143
Miscellaneous District Levy	2,680	3.7	47	49	202
State Property Tax Levy	7,512	10.4	131	109	146
Total Levy	\$72,011	100.0%	\$1,257	\$1,236	\$1,546
Less Property Tax Credits	3,663		64	73	37
Net Property Taxes Payable	68,348		1,193	1,163	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$8,788,658		\$153,372	\$131,869	\$109,818
Referendum Market Valuation	4,201,102		\$73,314	67,004	88,954
Net Tax Capacity (NTC)	86,817		1,515	1,305	1,230
C. Average Local NTC Tax Rate	69.704				
Avg. Referendum Mkt. Value Tax Rate	0.095				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$42,760	36.6%	\$746	\$765	\$1,119
Sales/Use Tax (Calendar 2010)	39,660	33.9	692	589	715
Motor Vehicle Sales Tax (Calendar 2010)	5,420	4.6	95	93	88
Motor Vehicle Registration Tax (Calendar 2010)	5,858	5.0	102	103	102
Motor Fuels Tax (Calendar 2010)	12,143	10.4	212	205	159
Corporate Income Tax (Calendar 2010)	3,505	3.0	61	63	125
State General Property Tax (Payable 2010)	7,512	6.4	131	109	146
Total State Taxes	\$116,858	100.0%	\$2,039	\$1,927	\$2,454

I. Major State Aids/Credits	PENNINGTON			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$15,950	47.7%	\$1,145	\$1,299	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	6,397	19.1	459	499	396
Minnesota Family Investment Program	101	0.3	7	10	14
General Assistance including GAMC	271	0.8	19	19	23
Social Services	3,389	10.1	243	271	218
Miscellaneous	357	1.1	26	22	28
Total	10,514	31.4	755	821	680
Highway Aid (Calendar 2010)					
County Aid	2,462	7.4	177	300	81
Municipal Aid	539	1.6	39	17	24
Township Aid	159	0.5	11	44	6
Total	3,160	9.4	227	361	111
Local Government Aid (Calendar 2010)	2,510	7.5	180	177	80
Disparity Reduction Aid (Calendar 2010)	194	0.6	14	6	3
County Program Aid (Payable 2010)	820	2.5	59	64	31
Community Corrections Funding (2010)	311	0.9	22	21	16
Total Aids	33,460	100.0	2,402	2,749	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	635	81.2	46	46	29
Agricultural Market Value Credit	147	18.8	11	18	4
Miscellaneous Credits	0	0.0	0	13	4
Total Property Tax Credits	782	100.0	56	77	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	321	57.5	23	18	52
Regular (Renters)	236	42.1	17	13	26
Targeting Refund	2	0.4	0	0	0
Total Property Tax Refunds	560	100.0	40	31	78
Total Aids/Credits	\$34,801	100.0%	\$2,498	\$2,856	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$6,394	47.1%	\$459	\$511	\$464
City/Town Levy	2,095	15.4	150	240	354
School District Net Tax Capacity Levy	2,369	17.4	170	162	237
School District Referendum Market Value Levy	1,103	8.1	79	88	143
Miscellaneous District Levy	639	4.7	46	68	202
State Property Tax Levy	979	7.2	70	82	146
Total Levy	\$13,579	100.0%	\$975	\$1,152	\$1,546
Less Property Tax Credits	782		56	77	37
Net Property Taxes Payable	12,797		919	1,075	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$835,085		\$59,949	\$97,639	\$109,818
Referendum Market Valuation	558,065		\$40,062	40,851	88,954
Net Tax Capacity (NTC)	8,500		610	922	1,230
C. Average Local NTC Tax Rate	135.251				
Avg. Referendum Mkt. Value Tax Rate	0.198				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$21,115	54.8%	\$1,516	\$892	\$1,119
Sales/Use Tax (Calendar 2010)	9,957	25.8	715	422	715
Motor Vehicle Sales Tax (Calendar 2010)	1,297	3.4	93	101	88
Motor Vehicle Registration Tax (Calendar 2010)	1,417	3.7	102	113	102
Motor Fuels Tax (Calendar 2010)	2,067	5.4	148	191	159
Corporate Income Tax (Calendar 2010)	1,719	4.5	123	66	125
State General Property Tax (Payable 2010)	979	2.5	70	82	146
Total State Taxes	\$38,551	100.0%	\$2,768	\$1,867	\$2,454

I. Major State Aids/Credits	PINE			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$29,910	49.3%	\$1,005	\$1,080	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	13,826	22.8	465	377	396
Minnesota Family Investment Program	425	0.7	14	8	14
General Assistance including GAMC	659	1.1	22	16	23
Social Services	5,380	8.9	181	192	218
Miscellaneous	542	0.9	18	17	28
Total	20,832	34.3	700	610	680
Highway Aid (Calendar 2010)					
County Aid	6,010	9.9	202	124	81
Municipal Aid	0	0.0	0	10	24
Township Aid	398	0.7	13	7	6
Total	6,408	10.6	215	141	111
Local Government Aid (Calendar 2010)	1,810	3.0	61	41	80
Disparity Reduction Aid (Calendar 2010)	2	0.0	0	1	3
County Program Aid (Payable 2010)	1,199	2.0	40	38	31
Community Corrections Funding (2010)	539	0.9	18	20	16
Total Aids	60,701	100.0	2,040	1,932	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,484	75.8	50	42	29
Agricultural Market Value Credit	469	23.9	16	12	4
Miscellaneous Credits	6	0.3	0	0	4
Total Property Tax Credits	1,958	100.0	66	54	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	988	68.6	33	55	52
Regular (Renters)	439	30.5	15	17	26
Targeting Refund	13	0.9	0	1	0
Total Property Tax Refunds	1,439	100.0	48	72	78
Total Aids/Credits	\$64,098	100.0%	\$2,155	\$2,058	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$14,288	44.5%	\$480	\$529	\$464
City/Town Levy	6,289	19.6	211	263	354
School District Net Tax Capacity Levy	5,769	18.0	194	224	237
School District Referendum Market Value Levy	2,401	7.5	81	53	143
Miscellaneous District Levy	723	2.3	24	27	202
State Property Tax Levy	2,611	8.1	88	70	146
Total Levy	\$32,081	100.0%	\$1,078	\$1,168	\$1,546
Less Property Tax Credits	1,958		66	54	37
Net Property Taxes Payable	30,123		1,013	1,114	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$3,185,479		\$107,075	\$95,696	\$109,818
Referendum Market Valuation	1,832,471		\$61,596	71,504	88,954
Net Tax Capacity (NTC)	32,158		1,081	977	1,230
C. Average Local NTC Tax Rate	84.178				
Avg. Referendum Mkt. Value Tax Rate	0.131				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$13,422	33.2%	\$451	\$702	\$1,119
Sales/Use Tax (Calendar 2010)	9,995	24.7	336	355	715
Motor Vehicle Sales Tax (Calendar 2010)	2,487	6.1	84	91	88
Motor Vehicle Registration Tax (Calendar 2010)	2,519	6.2	85	96	102
Motor Fuels Tax (Calendar 2010)	8,389	20.7	282	209	159
Corporate Income Tax (Calendar 2010)	1,025	2.5	34	44	125
State General Property Tax (Payable 2010)	2,611	6.5	88	70	146
Total State Taxes	\$40,448	100.0%	\$1,360	\$1,568	\$2,454

I. Major State Aids/Credits	PIPESTONE			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$11,449	45.4%	\$1,193	\$1,228	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	4,733	18.8	493	432	396
Minnesota Family Investment Program	97	0.4	10	8	14
General Assistance including GAMC	104	0.4	11	13	23
Social Services	1,776	7.0	185	248	218
Miscellaneous	262	1.0	27	22	28
Total	6,973	27.7	727	723	680
Highway Aid (Calendar 2010)					
County Aid	2,685	10.7	280	250	81
Municipal Aid	0	0.0	0	10	24
Township Aid	614	2.4	64	39	6
Total	3,299	13.1	344	299	111
Local Government Aid (Calendar 2010)	2,227	8.8	232	180	80
Disparity Reduction Aid (Calendar 2010)	142	0.6	15	7	3
County Program Aid (Payable 2010)	963	3.8	100	38	31
Community Corrections Funding (2010)	140	0.6	15	19	16
Total Aids	25,194	100.0	2,625	2,495	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	414	70.2	43	43	29
Agricultural Market Value Credit	175	29.8	18	17	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	589	100.0	61	61	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	123	57.7	13	17	52
Regular (Renters)	89	41.7	9	14	26
Targeting Refund	1	0.7	0	0	0
Total Property Tax Refunds	214	100.0	22	32	78
Total Aids/Credits	\$25,996	100.0%	\$2,709	\$2,588	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$4,093	40.6%	\$426	\$536	\$464
City/Town Levy	2,539	25.2	265	288	354
School District Net Tax Capacity Levy	1,778	17.6	185	205	237
School District Referendum Market Value Levy	963	9.6	100	112	143
Miscellaneous District Levy	165	1.6	17	34	202
State Property Tax Levy	538	5.3	56	81	146
Total Levy	\$10,075	100.0%	\$1,050	\$1,256	\$1,546
Less Property Tax Credits	589		61	61	37
Net Property Taxes Payable	9,486		989	1,195	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$1,200,708		\$125,126	\$149,353	\$109,818
Referendum Market Valuation	331,065		\$34,500	43,605	88,954
Net Tax Capacity (NTC)	10,418		1,086	1,338	1,230
C. Average Local NTC Tax Rate	80.006				
Avg. Referendum Mkt. Value Tax Rate	0.363				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$6,828	44.3%	\$712	\$780	\$1,119
Sales/Use Tax (Calendar 2010)	3,582	23.3	373	522	715
Motor Vehicle Sales Tax (Calendar 2010)	1,021	6.6	106	100	88
Motor Vehicle Registration Tax (Calendar 2010)	1,126	7.3	117	113	102
Motor Fuels Tax (Calendar 2010)	1,687	10.9	176	208	159
Corporate Income Tax (Calendar 2010)	624	4.1	65	75	125
State General Property Tax (Payable 2010)	538	3.5	56	81	146
Total State Taxes	\$15,406	100.0%	\$1,605	\$1,879	\$2,454

I. Major State Aids/Credits	POLK			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$38,159	43.0%	\$1,208	\$1,299	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	18,281	20.6	579	499	396
Minnesota Family Investment Program	499	0.6	16	10	14
General Assistance including GAMC	930	1.0	29	19	23
Social Services	11,885	13.4	376	271	218
Miscellaneous	884	1.0	28	22	28
Total	32,479	36.6	1,028	821	680
Highway Aid (Calendar 2010)					
County Aid	6,645	7.5	210	300	81
Municipal Aid	902	1.0	29	17	24
Township Aid	1,077	1.2	34	44	6
Total	8,624	9.7	273	361	111
Local Government Aid (Calendar 2010)	6,910	7.8	219	177	80
Disparity Reduction Aid (Calendar 2010)	118	0.1	4	6	3
County Program Aid (Payable 2010)	1,447	1.6	46	64	31
Community Corrections Funding (2010)	922	1.0	29	21	16
Total Aids	88,658	100.0	2,806	2,749	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,266	47.0	40	46	29
Agricultural Market Value Credit	409	15.2	13	18	4
Miscellaneous Credits	1,021	37.9	32	13	4
Total Property Tax Credits	2,696	100.0	85	77	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	626	55.9	20	18	52
Regular (Renters)	488	43.6	15	13	26
Targeting Refund	5	0.5	0	0	0
Total Property Tax Refunds	1,119	100.0	35	31	78
Total Aids/Credits	\$92,473	100.0%	\$2,926	\$2,856	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$18,504	47.2%	\$586	\$511	\$464
City/Town Levy	8,552	21.8	271	240	354
School District Net Tax Capacity Levy	4,789	12.2	152	162	237
School District Referendum Market Value Levy	2,668	6.8	84	88	143
Miscellaneous District Levy	2,199	5.6	70	68	202
State Property Tax Levy	2,486	6.3	79	82	146
Total Levy	\$39,197	100.0%	\$1,240	\$1,152	\$1,546
Less Property Tax Credits	2,696		85	77	37
Net Property Taxes Payable	36,501		1,155	1,075	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$3,127,634		\$98,976	\$97,639	\$109,818
Referendum Market Valuation	1,406,798		\$44,519	40,851	88,954
Net Tax Capacity (NTC)	29,907		946	922	1,230
C. Average Local NTC Tax Rate	113.831				
Avg. Referendum Mkt. Value Tax Rate	0.190				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$23,919	44.3%	\$757	\$892	\$1,119
Sales/Use Tax (Calendar 2010)	13,285	24.6	420	422	715
Motor Vehicle Sales Tax (Calendar 2010)	3,023	5.6	96	101	88
Motor Vehicle Registration Tax (Calendar 2010)	3,464	6.4	110	113	102
Motor Fuels Tax (Calendar 2010)	5,980	11.1	189	191	159
Corporate Income Tax (Calendar 2010)	1,872	3.5	59	66	125
State General Property Tax (Payable 2010)	2,486	4.6	79	82	146
Total State Taxes	\$54,028	100.0%	\$1,710	\$1,867	\$2,454

I. Major State Aids/Credits	POPE			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$12,132	48.9%	\$1,103	\$1,063	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	4,768	19.2	434	432	396
Minnesota Family Investment Program	70	0.3	6	10	14
General Assistance including GAMC	149	0.6	14	17	23
Social Services	2,712	10.9	247	246	218
Miscellaneous	221	0.9	20	22	28
Total	7,920	31.9	720	727	680
Highway Aid (Calendar 2010)					
County Aid	2,748	11.1	250	160	81
Municipal Aid	0	0.0	0	17	24
Township Aid	315	1.3	29	19	6
Total	3,063	12.3	279	196	111
Local Government Aid (Calendar 2010)	1,147	4.6	104	116	80
Disparity Reduction Aid (Calendar 2010)	50	0.2	5	1	3
County Program Aid (Payable 2010)	327	1.3	30	35	31
Community Corrections Funding (2010)	172	0.7	16	17	16
Total Aids	24,812	100.0	2,257	2,154	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	575	72.3	52	42	29
Agricultural Market Value Credit	216	27.1	20	12	4
Miscellaneous Credits	4	0.5	0	19	4
Total Property Tax Credits	795	100.0	72	73	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	323	64.1	29	25	52
Regular (Renters)	175	34.8	16	18	26
Targeting Refund	6	1.1	1	0	0
Total Property Tax Refunds	504	100.0	46	43	78
Total Aids/Credits	\$26,111	100.0%	\$2,375	\$2,270	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$6,345	42.6%	\$577	\$544	\$464
City/Town Levy	3,353	22.5	305	264	354
School District Net Tax Capacity Levy	2,505	16.8	228	195	237
School District Referendum Market Value Levy	1,173	7.9	107	74	143
Miscellaneous District Levy	575	3.9	52	49	202
State Property Tax Levy	938	6.3	85	109	146
Total Levy	\$14,888	100.0%	\$1,354	\$1,236	\$1,546
Less Property Tax Credits	795		72	73	37
Net Property Taxes Payable	14,093		1,282	1,163	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$1,847,061		\$167,991	\$131,869	\$109,818
Referendum Market Valuation	731,985		\$66,574	67,004	88,954
Net Tax Capacity (NTC)	16,832		1,531	1,305	1,230
C. Average Local NTC Tax Rate	75.911				
Avg. Referendum Mkt. Value Tax Rate	0.160				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$8,702	46.8%	\$791	\$765	\$1,119
Sales/Use Tax (Calendar 2010)	3,835	20.6	349	589	715
Motor Vehicle Sales Tax (Calendar 2010)	1,114	6.0	101	93	88
Motor Vehicle Registration Tax (Calendar 2010)	1,237	6.7	113	103	102
Motor Fuels Tax (Calendar 2010)	2,052	11.0	187	205	159
Corporate Income Tax (Calendar 2010)	721	3.9	66	63	125
State General Property Tax (Payable 2010)	938	5.0	85	109	146
Total State Taxes	\$18,598	100.0%	\$1,691	\$1,927	\$2,454

I. Major State Aids/Credits	RAMSEY			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$659,088	52.4%	\$1,296	\$1,203	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	295,189	23.5	580	397	396
Minnesota Family Investment Program	19,180	1.5	38	17	14
General Assistance including GAMC	17,060	1.4	34	29	23
Social Services	138,573	11.0	272	216	218
Miscellaneous	18,551	1.5	36	33	28
Total	488,554	38.8	961	692	680
Highway Aid (Calendar 2010)					
County Aid	15,727	1.2	31	33	81
Municipal Aid	17,123	1.4	34	30	24
Township Aid	18	0.0	0	0	6
Total	32,868	2.6	65	64	111
Local Government Aid (Calendar 2010)	54,996	4.4	108	47	80
Disparity Reduction Aid (Calendar 2010)	593	0.0	1	0	3
County Program Aid (Payable 2010)	12,440	1.0	24	24	31
Community Corrections Funding (2010)	9,919	0.8	20	15	16
Total Aids	1,258,458	100.0	2,474	2,044	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	10,915	100.0	21	19	29
Agricultural Market Value Credit	0	0.0	0	0	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	10,916	100.0	21	20	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	28,674	57.4	56	67	52
Regular (Renters)	21,095	42.2	41	32	26
Targeting Refund	196	0.4	0	0	0
Total Property Tax Refunds	49,964	100.0	98	100	78
Total Aids/Credits	\$1,319,338	100.0%	\$2,594	\$2,163	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$219,500	26.8%	\$432	\$428	\$464
City/Town Levy	143,242	17.5	282	404	354
School District Net Tax Capacity Levy	111,497	13.6	219	262	237
School District Referendum Market Value Levy	75,105	9.2	148	190	143
Miscellaneous District Levy	179,626	21.9	353	341	202
State Property Tax Levy	90,813	11.1	179	183	146
Total Levy	\$819,783	100.0%	\$1,612	\$1,807	\$1,546
Less Property Tax Credits	10,916		21	20	37
Net Property Taxes Payable	808,867		1,590	1,788	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$45,921,070		\$90,282	\$109,435	\$109,818
Referendum Market Valuation	45,725,322		\$89,897	107,699	88,954
Net Tax Capacity (NTC)	569,030		1,119	1,319	1,230
C. Average Local NTC Tax Rate	114.506				
Avg. Referendum Mkt. Value Tax Rate	0.169				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$530,568	41.1%	\$1,043	\$1,381	\$1,119
Sales/Use Tax (Calendar 2010)	429,869	33.3	845	856	715
Motor Vehicle Sales Tax (Calendar 2010)	39,800	3.1	78	86	88
Motor Vehicle Registration Tax (Calendar 2010)	45,557	3.5	90	102	102
Motor Fuels Tax (Calendar 2010)	67,155	5.2	132	139	159
Corporate Income Tax (Calendar 2010)	86,923	6.7	171	168	125
State General Property Tax (Payable 2010)	90,813	7.0	179	183	146
Total State Taxes	\$1,290,685	100.0%	\$2,538	\$2,914	\$2,454

I. Major State Aids/Credits	RED LAKE			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$6,226	48.2%	\$1,523	\$1,299	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	1,978	15.3	484	499	396
Minnesota Family Investment Program	25	0.2	6	10	14
General Assistance including GAMC	100	0.8	24	19	23
Social Services	664	5.1	162	271	218
Miscellaneous	48	0.4	12	22	28
Total	2,815	21.8	688	821	680
Highway Aid (Calendar 2010)					
County Aid	2,238	17.3	547	300	81
Municipal Aid	0	0.0	0	17	24
Township Aid	130	1.0	32	44	6
Total	2,369	18.3	579	361	111
Local Government Aid (Calendar 2010)	738	5.7	181	177	80
Disparity Reduction Aid (Calendar 2010)	129	1.0	32	6	3
County Program Aid (Payable 2010)	628	4.9	154	64	31
Community Corrections Funding (2010)	21	0.2	5	21	16
Total Aids	12,926	100.0	3,161	2,749	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	187	63.3	46	46	29
Agricultural Market Value Credit	108	36.7	26	18	4
Miscellaneous Credits	0	0.0	0	13	4
Total Property Tax Credits	295	100.0	72	77	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	82	68.1	20	18	52
Regular (Renters)	39	31.9	9	13	26
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	121	100.0	30	31	78
Total Aids/Credits	\$13,342	100.0%	\$3,263	\$2,856	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$1,776	38.1%	\$434	\$511	\$464
City/Town Levy	1,088	23.3	266	240	354
School District Net Tax Capacity Levy	622	13.3	152	162	237
School District Referendum Market Value Levy	541	11.6	132	88	143
Miscellaneous District Levy	204	4.4	50	68	202
State Property Tax Levy	432	9.3	106	82	146
Total Levy	\$4,662	100.0%	\$1,140	\$1,152	\$1,546
Less Property Tax Credits	295		72	77	37
Net Property Taxes Payable	4,367		1,068	1,075	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$356,570		\$87,202	\$97,639	\$109,818
Referendum Market Valuation	143,251		\$35,033	40,851	88,954
Net Tax Capacity (NTC)	3,332		815	922	1,230
C. Average Local NTC Tax Rate	110.753				
Avg. Referendum Mkt. Value Tax Rate	0.377				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$2,443	39.7%	\$597	\$892	\$1,119
Sales/Use Tax (Calendar 2010)	1,399	22.8	342	422	715
Motor Vehicle Sales Tax (Calendar 2010)	449	7.3	110	101	88
Motor Vehicle Registration Tax (Calendar 2010)	482	7.8	118	113	102
Motor Fuels Tax (Calendar 2010)	821	13.4	201	191	159
Corporate Income Tax (Calendar 2010)	122	2.0	30	66	125
State General Property Tax (Payable 2010)	432	7.0	106	82	146
Total State Taxes	\$6,147	100.0%	\$1,503	\$1,867	\$2,454

I. Major State Aids/Credits	REDWOOD			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$18,553	48.4%	\$1,155	\$1,228	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	7,249	18.9	451	432	396
Minnesota Family Investment Program	96	0.2	6	8	14
General Assistance including GAMC	68	0.2	4	13	23
Social Services	3,576	9.3	223	248	218
Miscellaneous	429	1.1	27	22	28
Total	11,418	29.8	711	723	680
Highway Aid (Calendar 2010)					
County Aid	4,039	10.5	252	250	81
Municipal Aid	263	0.7	16	10	24
Township Aid	682	1.8	42	39	6
Total	4,984	13.0	310	299	111
Local Government Aid (Calendar 2010)	2,636	6.9	164	180	80
Disparity Reduction Aid (Calendar 2010)	98	0.3	6	7	3
County Program Aid (Payable 2010)	431	1.1	27	38	31
Community Corrections Funding (2010)	244	0.6	15	19	16
Total Aids	38,364	100.0	2,389	2,495	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	677	68.2	42	43	29
Agricultural Market Value Credit	315	31.8	20	17	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	992	100.0	62	61	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	307	57.1	19	17	52
Regular (Renters)	229	42.5	14	14	26
Targeting Refund	2	0.4	0	0	0
Total Property Tax Refunds	538	100.0	33	32	78
Total Aids/Credits	\$39,894	100.0%	\$2,484	\$2,588	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$10,542	50.5%	\$656	\$536	\$464
City/Town Levy	5,148	24.7	321	288	354
School District Net Tax Capacity Levy	3,089	14.8	192	205	237
School District Referendum Market Value Levy	1,065	5.1	66	112	143
Miscellaneous District Levy	166	0.8	10	34	202
State Property Tax Levy	868	4.2	54	81	146
Total Levy	\$20,878	100.0%	\$1,300	\$1,256	\$1,546
Less Property Tax Credits	992		62	61	37
Net Property Taxes Payable	19,887		1,238	1,195	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$2,615,345		\$162,859	\$149,353	\$109,818
Referendum Market Valuation	612,157		\$38,119	43,605	88,954
Net Tax Capacity (NTC)	22,456		1,398	1,338	1,230
C. Average Local NTC Tax Rate	84.344				
Avg. Referendum Mkt. Value Tax Rate	0.175				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$13,254	43.3%	\$825	\$780	\$1,119
Sales/Use Tax (Calendar 2010)	8,692	28.4	541	522	715
Motor Vehicle Sales Tax (Calendar 2010)	1,686	5.5	105	100	88
Motor Vehicle Registration Tax (Calendar 2010)	1,912	6.3	119	113	102
Motor Fuels Tax (Calendar 2010)	3,234	10.6	201	208	159
Corporate Income Tax (Calendar 2010)	930	3.0	58	75	125
State General Property Tax (Payable 2010)	868	2.8	54	81	146
Total State Taxes	\$30,575	100.0%	\$1,904	\$1,879	\$2,454

I. Major State Aids/Credits	RENVILLE			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$15,696	42.8%	\$998	\$1,152	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	6,705	18.3	426	393	396
Minnesota Family Investment Program	117	0.3	7	9	14
General Assistance including GAMC	294	0.8	19	14	23
Social Services	4,594	12.5	292	211	218
Miscellaneous	228	0.6	14	19	28
Total	11,937	32.5	759	646	680
Highway Aid (Calendar 2010)					
County Aid	4,774	13.0	303	140	81
Municipal Aid	0	0.0	0	15	24
Township Aid	666	1.8	42	14	6
Total	5,440	14.8	346	170	111
Local Government Aid (Calendar 2010)	2,986	8.1	190	130	80
Disparity Reduction Aid (Calendar 2010)	146	0.4	9	3	3
County Program Aid (Payable 2010)	233	0.6	15	35	31
Community Corrections Funding (2010)	256	0.7	16	17	16
Total Aids	36,695	100.0	2,333	2,152	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	737	68.6	47	42	29
Agricultural Market Value Credit	338	31.4	21	11	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,075	100.0	68	54	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	246	55.5	16	43	52
Regular (Renters)	194	43.8	12	19	26
Targeting Refund	3	0.8	0	1	0
Total Property Tax Refunds	443	100.0	28	63	78
Total Aids/Credits	\$38,213	100.0%	\$2,429	\$2,270	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$11,480	48.0%	\$730	\$577	\$464
City/Town Levy	6,527	27.3	415	306	354
School District Net Tax Capacity Levy	1,836	7.7	117	172	237
School District Referendum Market Value Levy	1,982	8.3	126	118	143
Miscellaneous District Levy	493	2.1	31	28	202
State Property Tax Levy	1,585	6.6	101	86	146
Total Levy	\$23,904	100.0%	\$1,520	\$1,287	\$1,546
Less Property Tax Credits	1,075		68	54	37
Net Property Taxes Payable	22,829		1,451	1,233	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$2,999,546		\$190,690	\$120,237	\$109,818
Referendum Market Valuation	738,906		\$46,974	64,494	88,954
Net Tax Capacity (NTC)	26,552		1,688	1,158	1,230
C. Average Local NTC Tax Rate	76.592				
Avg. Referendum Mkt. Value Tax Rate	0.268				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$15,460	52.3%	\$983	\$836	\$1,119
Sales/Use Tax (Calendar 2010)	4,373	14.8	278	552	715
Motor Vehicle Sales Tax (Calendar 2010)	1,682	5.7	107	95	88
Motor Vehicle Registration Tax (Calendar 2010)	1,918	6.5	122	105	102
Motor Fuels Tax (Calendar 2010)	3,594	12.2	228	167	159
Corporate Income Tax (Calendar 2010)	927	3.1	59	81	125
State General Property Tax (Payable 2010)	1,585	5.4	101	86	146
Total State Taxes	\$29,539	100.0%	\$1,878	\$1,921	\$2,454

I. Major State Aids/Credits	RICE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$66,595	56.9%	\$1,038	\$1,084	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	17,164	14.7	268	324	396
Minnesota Family Investment Program	714	0.6	11	9	14
General Assistance including GAMC	846	0.7	13	14	23
Social Services	13,339	11.4	208	221	218
Miscellaneous	1,027	0.9	16	20	28
Total	33,089	28.2	516	587	680
Highway Aid (Calendar 2010)					
County Aid	4,324	3.7	67	101	81
Municipal Aid	1,463	1.2	23	21	24
Township Aid	263	0.2	4	9	6
Total	6,050	5.2	94	131	111
Local Government Aid (Calendar 2010)	7,555	6.4	118	114	80
Disparity Reduction Aid (Calendar 2010)	75	0.1	1	3	3
County Program Aid (Payable 2010)	2,787	2.4	43	41	31
Community Corrections Funding (2010)	989	0.8	15	15	16
Total Aids	117,140	100.0	1,826	1,977	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,743	81.5	27	39	29
Agricultural Market Value Credit	397	18.5	6	8	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	2,140	100.0	33	46	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	2,289	64.2	36	34	52
Regular (Renters)	1,233	34.6	19	20	26
Targeting Refund	46	1.3	1	0	0
Total Property Tax Refunds	3,568	100.0	56	55	78
Total Aids/Credits	\$122,848	100.0%	\$1,915	\$2,078	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$18,498	26.4%	\$288	\$466	\$464
City/Town Levy	17,063	24.4	266	331	354
School District Net Tax Capacity Levy	16,227	23.2	253	211	237
School District Referendum Market Value Levy	8,612	12.3	134	117	143
Miscellaneous District Levy	3,456	4.9	54	28	202
State Property Tax Levy	6,188	8.8	96	98	146
Total Levy	\$70,044	100.0%	\$1,092	\$1,249	\$1,546
Less Property Tax Credits	2,140		33	46	37
Net Property Taxes Payable	67,904		1,059	1,203	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$6,266,652		\$97,700	\$97,355	\$109,818
Referendum Market Valuation	4,889,987		\$76,237	70,331	88,954
Net Tax Capacity (NTC)	65,566		1,022	1,013	1,230
C. Average Local NTC Tax Rate	83.968				
Avg. Referendum Mkt. Value Tax Rate	0.180				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$50,565	47.1%	\$788	\$951	\$1,119
Sales/Use Tax (Calendar 2010)	24,625	22.9	384	540	715
Motor Vehicle Sales Tax (Calendar 2010)	5,200	4.8	81	89	88
Motor Vehicle Registration Tax (Calendar 2010)	5,778	5.4	90	100	102
Motor Fuels Tax (Calendar 2010)	10,532	9.8	164	172	159
Corporate Income Tax (Calendar 2010)	4,473	4.2	70	94	125
State General Property Tax (Payable 2010)	6,188	5.8	96	98	146
Total State Taxes	\$107,361	100.0%	\$1,674	\$2,044	\$2,454

I. Major State Aids/Credits	ROCK			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$11,904	49.9%	\$1,229	\$1,228	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	3,178	13.3	328	432	396
Minnesota Family Investment Program	86	0.4	9	8	14
General Assistance including GAMC	87	0.4	9	13	23
Social Services	2,267	9.5	234	248	218
Miscellaneous	179	0.7	18	22	28
Total	5,796	24.3	598	723	680
Highway Aid (Calendar 2010)					
County Aid	3,662	15.4	378	250	81
Municipal Aid	0	0.0	0	10	24
Township Aid	485	2.0	50	39	6
Total	4,147	17.4	428	299	111
Local Government Aid (Calendar 2010)	1,518	6.4	157	180	80
Disparity Reduction Aid (Calendar 2010)	15	0.1	2	7	3
County Program Aid (Payable 2010)	357	1.5	37	38	31
Community Corrections Funding (2010)	117	0.5	12	19	16
Total Aids	23,853	100.0	2,462	2,495	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	547	75.5	56	43	29
Agricultural Market Value Credit	177	24.5	18	17	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	724	100.0	75	61	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	80	39.5	8	17	52
Regular (Renters)	123	60.5	13	14	26
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	203	100.0	21	32	78
Total Aids/Credits	\$24,780	100.0%	\$2,558	\$2,588	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$4,164	39.5%	\$430	\$536	\$464
City/Town Levy	2,594	24.6	268	288	354
School District Net Tax Capacity Levy	2,036	19.3	210	205	237
School District Referendum Market Value Levy	1,142	10.8	118	112	143
Miscellaneous District Levy	115	1.1	12	34	202
State Property Tax Levy	501	4.8	52	81	146
Total Levy	\$10,552	100.0%	\$1,089	\$1,256	\$1,546
Less Property Tax Credits	724		75	61	37
Net Property Taxes Payable	9,828		1,015	1,195	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$1,646,011		\$169,920	\$149,353	\$109,818
Referendum Market Valuation	410,706		\$42,398	43,605	88,954
Net Tax Capacity (NTC)	14,663		1,514	1,338	1,230
C. Average Local NTC Tax Rate	60.757				
Avg. Referendum Mkt. Value Tax Rate	0.278				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$6,903	44.5%	\$713	\$780	\$1,119
Sales/Use Tax (Calendar 2010)	3,059	19.7	316	522	715
Motor Vehicle Sales Tax (Calendar 2010)	938	6.1	97	100	88
Motor Vehicle Registration Tax (Calendar 2010)	1,070	6.9	110	113	102
Motor Fuels Tax (Calendar 2010)	2,612	16.8	270	208	159
Corporate Income Tax (Calendar 2010)	427	2.8	44	75	125
State General Property Tax (Payable 2010)	501	3.2	52	81	146
Total State Taxes	\$15,512	100.0%	\$1,601	\$1,879	\$2,454

I. Major State Aids/Credits	ROSEAU			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$21,487	57.4%	\$1,375	\$1,299	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	5,576	14.9	357	499	396
Minnesota Family Investment Program	62	0.2	4	10	14
General Assistance including GAMC	162	0.4	10	19	23
Social Services	2,506	6.7	160	271	218
Miscellaneous	165	0.4	11	22	28
Total	8,471	22.6	542	821	680
Highway Aid (Calendar 2010)					
County Aid	4,100	10.9	262	300	81
Municipal Aid	0	0.0	0	17	24
Township Aid	693	1.8	44	44	6
Total	4,793	12.8	307	361	111
Local Government Aid (Calendar 2010)	1,648	4.4	105	177	80
Disparity Reduction Aid (Calendar 2010)	6	0.0	0	6	3
County Program Aid (Payable 2010)	842	2.2	54	64	31
Community Corrections Funding (2010)	199	0.5	13	21	16
Total Aids	37,446	100.0	2,396	2,749	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	883	74.9	56	46	29
Agricultural Market Value Credit	292	24.7	19	18	4
Miscellaneous Credits	4	0.4	0	13	4
Total Property Tax Credits	1,179	100.0	75	77	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	369	70.7	24	18	52
Regular (Renters)	150	28.7	10	13	26
Targeting Refund	3	0.6	0	0	0
Total Property Tax Refunds	522	100.0	33	31	78
Total Aids/Credits	\$39,146	100.0%	\$2,505	\$2,856	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$6,366	39.8%	\$407	\$511	\$464
City/Town Levy	3,139	19.6	201	240	354
School District Net Tax Capacity Levy	3,712	23.2	237	162	237
School District Referendum Market Value Levy	949	5.9	61	88	143
Miscellaneous District Levy	1,012	6.3	65	68	202
State Property Tax Levy	835	5.2	53	82	146
Total Levy	\$16,013	100.0%	\$1,025	\$1,152	\$1,546
Less Property Tax Credits	1,179		75	77	37
Net Property Taxes Payable	14,835		949	1,075	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$1,103,394		\$70,599	\$97,639	\$109,818
Referendum Market Valuation	611,160		\$39,104	40,851	88,954
Net Tax Capacity (NTC)	10,399		665	922	1,230
C. Average Local NTC Tax Rate	136.826				
Avg. Referendum Mkt. Value Tax Rate	0.155				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$10,834	44.7%	\$693	\$892	\$1,119
Sales/Use Tax (Calendar 2010)	5,634	23.2	360	422	715
Motor Vehicle Sales Tax (Calendar 2010)	1,556	6.4	100	101	88
Motor Vehicle Registration Tax (Calendar 2010)	1,634	6.7	105	113	102
Motor Fuels Tax (Calendar 2010)	2,530	10.4	162	191	159
Corporate Income Tax (Calendar 2010)	1,210	5.0	77	66	125
State General Property Tax (Payable 2010)	835	3.4	53	82	146
Total State Taxes	\$24,233	100.0%	\$1,550	\$1,867	\$2,454

I. Major State Aids/Credits	ST. LOUIS			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$193,150	40.9%	\$965	\$1,007	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	97,179	20.6	485	482	396
Minnesota Family Investment Program	4,379	0.9	22	17	14
General Assistance including GAMC	7,433	1.6	37	31	23
Social Services	55,671	11.8	278	276	218
Miscellaneous	9,887	2.1	49	40	28
Total	174,549	37.0	872	847	680
Highway Aid (Calendar 2010)					
County Aid	21,496	4.6	107	146	81
Municipal Aid	7,081	1.5	35	26	24
Township Aid	366	0.1	2	4	6
Total	28,943	6.1	145	176	111
Local Government Aid (Calendar 2010)	51,739	11.0	258	199	80
Disparity Reduction Aid (Calendar 2010)	9,135	1.9	46	33	3
County Program Aid (Payable 2010)	9,809	2.1	49	42	31
Community Corrections Funding (2010)	4,915	1.0	25	22	16
Total Aids	472,241	100.0	2,359	2,326	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	7,835	47.1	39	42	29
Agricultural Market Value Credit	143	0.9	1	3	4
Miscellaneous Credits	8,655	52.0	43	47	4
Total Property Tax Credits	16,633	100.0	83	92	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	5,351	50.5	27	27	52
Regular (Renters)	5,005	47.3	25	21	26
Targeting Refund	235	2.2	1	1	0
Total Property Tax Refunds	10,591	100.0	53	49	78
Total Aids/Credits	\$499,465	100.0%	\$2,495	\$2,467	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$100,189	44.5%	\$500	\$539	\$464
City/Town Levy	51,062	22.7	255	263	354
School District Net Tax Capacity Levy	30,941	13.7	155	175	237
School District Referendum Market Value Levy	11,407	5.1	57	49	143
Miscellaneous District Levy	11,643	5.2	58	62	202
State Property Tax Levy	20,139	8.9	101	111	146
Total Levy	\$225,382	100.0%	\$1,126	\$1,199	\$1,546
Less Property Tax Credits	16,633		83	92	37
Net Property Taxes Payable	208,749		1,043	1,108	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$16,204,768		\$80,932	\$99,944	\$109,818
Referendum Market Valuation	12,964,737		\$64,751	67,899	88,954
Net Tax Capacity (NTC)	181,533		907	1,089	1,230
C. Average Local NTC Tax Rate	106.713				
Avg. Referendum Mkt. Value Tax Rate	0.089				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$160,378	38.0%	\$801	\$743	\$1,119
Sales/Use Tax (Calendar 2010)	153,950	36.5	769	690	715
Motor Vehicle Sales Tax (Calendar 2010)	17,317	4.1	86	90	88
Motor Vehicle Registration Tax (Calendar 2010)	19,402	4.6	97	99	102
Motor Fuels Tax (Calendar 2010)	32,421	7.7	162	177	159
Corporate Income Tax (Calendar 2010)	18,187	4.3	91	76	125
State General Property Tax (Payable 2010)	20,139	4.8	101	111	146
Total State Taxes	\$421,796	100.0%	\$2,107	\$1,986	\$2,454

I. Major State Aids/Credits	SCOTT			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$158,626	72.7%	\$1,221	\$1,203	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	26,000	11.9	200	397	396
Minnesota Family Investment Program	436	0.2	3	17	14
General Assistance including GAMC	956	0.4	7	29	23
Social Services	15,321	7.0	118	216	218
Miscellaneous	974	0.4	7	33	28
Total	43,687	20.0	336	692	680
Highway Aid (Calendar 2010)					
County Aid	7,469	3.4	57	33	81
Municipal Aid	3,190	1.5	25	30	24
Township Aid	164	0.1	1	0	6
Total	10,823	5.0	83	64	111
Local Government Aid (Calendar 2010)	735	0.3	6	47	80
Disparity Reduction Aid (Calendar 2010)	22	0.0	0	0	3
County Program Aid (Payable 2010)	3,082	1.4	24	24	31
Community Corrections Funding (2010)	1,110	0.5	9	15	16
Total Aids	218,084	100.0	1,679	2,044	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	2,427	91.5	19	19	29
Agricultural Market Value Credit	215	8.1	2	0	4
Miscellaneous Credits	12	0.4	0	0	4
Total Property Tax Credits	2,653	100.0	20	20	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	7,878	76.7	61	67	52
Regular (Renters)	2,326	22.7	18	32	26
Targeting Refund	61	0.6	0	0	0
Total Property Tax Refunds	10,265	100.0	79	100	78
Total Aids/Credits	\$231,003	100.0%	\$1,778	\$2,163	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$49,530	24.1%	\$381	\$428	\$464
City/Town Levy	49,597	24.1	382	404	354
School District Net Tax Capacity Levy	44,110	21.4	339	262	237
School District Referendum Market Value Levy	23,350	11.3	180	190	143
Miscellaneous District Levy	23,881	11.6	184	341	202
State Property Tax Levy	15,404	7.5	119	183	146
Total Levy	\$205,873	100.0%	\$1,585	\$1,807	\$1,546
Less Property Tax Credits	2,653		20	20	37
Net Property Taxes Payable	203,219		1,564	1,788	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$14,579,896		\$112,215	\$109,435	\$109,818
Referendum Market Valuation	13,817,813		\$106,350	107,699	88,954
Net Tax Capacity (NTC)	162,663		1,252	1,319	1,230
C. Average Local NTC Tax Rate	101.675				
Avg. Referendum Mkt. Value Tax Rate	0.182				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$170,982	54.7%	\$1,316	\$1,381	\$1,119
Sales/Use Tax (Calendar 2010)	72,530	23.2	558	856	715
Motor Vehicle Sales Tax (Calendar 2010)	11,386	3.6	88	86	88
Motor Vehicle Registration Tax (Calendar 2010)	14,118	4.5	109	102	102
Motor Fuels Tax (Calendar 2010)	18,621	6.0	143	139	159
Corporate Income Tax (Calendar 2010)	9,590	3.1	74	168	125
State General Property Tax (Payable 2010)	15,404	4.9	119	183	146
Total State Taxes	\$312,631	100.0%	\$2,406	\$2,914	\$2,454

I. Major State Aids/Credits	SHERBURNE			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$115,871	72.8%	\$1,309	\$1,146	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	20,287	12.7	229	272	396
Minnesota Family Investment Program	839	0.5	9	9	14
General Assistance including GAMC	607	0.4	7	12	23
Social Services	11,594	7.3	131	149	218
Miscellaneous	813	0.5	9	19	28
Total	34,140	21.5	386	461	680
Highway Aid (Calendar 2010)					
County Aid	3,604	2.3	41	60	81
Municipal Aid	1,348	0.8	15	20	24
Township Aid	220	0.1	2	4	6
Total	5,173	3.3	58	84	111
Local Government Aid (Calendar 2010)	402	0.3	5	52	80
Disparity Reduction Aid (Calendar 2010)	14	0.0	0	0	3
County Program Aid (Payable 2010)	2,618	1.6	30	35	31
Community Corrections Funding (2010)	925	0.6	10	14	16
Total Aids	159,142	100.0	1,798	1,792	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	2,927	94.7	33	33	29
Agricultural Market Value Credit	157	5.1	2	5	4
Miscellaneous Credits	7	0.2	0	0	4
Total Property Tax Credits	3,091	100.0	35	38	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	4,832	76.2	55	47	52
Regular (Renters)	1,429	22.5	16	20	26
Targeting Refund	82	1.3	1	1	0
Total Property Tax Refunds	6,343	100.0	72	68	78
Total Aids/Credits	\$168,575	100.0%	\$1,905	\$1,898	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$41,834	33.4%	\$473	\$443	\$464
City/Town Levy	28,312	22.6	320	322	354
School District Net Tax Capacity Levy	28,746	22.9	325	264	237
School District Referendum Market Value Levy	11,929	9.5	135	105	143
Miscellaneous District Levy	4,977	4.0	56	50	202
State Property Tax Levy	9,557	7.6	108	116	146
Total Levy	\$125,356	100.0%	\$1,416	\$1,298	\$1,546
Less Property Tax Credits	3,091		35	38	37
Net Property Taxes Payable	122,265		1,382	1,260	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$8,167,338		\$92,287	\$91,067	\$109,818
Referendum Market Valuation	7,622,489		\$86,131	77,464	88,954
Net Tax Capacity (NTC)	95,334		1,077	1,019	1,230
C. Average Local NTC Tax Rate	108.369				
Avg. Referendum Mkt. Value Tax Rate	0.164				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$83,672	51.5%	\$945	\$900	\$1,119
Sales/Use Tax (Calendar 2010)	34,969	21.5	395	554	715
Motor Vehicle Sales Tax (Calendar 2010)	7,787	4.8	88	88	88
Motor Vehicle Registration Tax (Calendar 2010)	8,837	5.4	100	99	102
Motor Fuels Tax (Calendar 2010)	13,597	8.4	154	174	159
Corporate Income Tax (Calendar 2010)	4,042	2.5	46	77	125
State General Property Tax (Payable 2010)	9,557	5.9	108	116	146
Total State Taxes	\$162,460	100.0%	\$1,836	\$2,008	\$2,454

I. Major State Aids/Credits	SIBLEY			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$17,909	55.3%	\$1,176	\$990	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	5,922	18.3	389	350	396
Minnesota Family Investment Program	-1,216	-3.8	-80	2	14
General Assistance including GAMC	94	0.3	6	13	23
Social Services	3,112	9.6	204	225	218
Miscellaneous	208	0.6	14	21	28
Total	8,121	25.1	533	611	680
Highway Aid (Calendar 2010)					
County Aid	2,851	8.8	187	147	81
Municipal Aid	0	0.0	0	16	24
Township Aid	492	1.5	32	13	6
Total	3,343	10.3	220	176	111
Local Government Aid (Calendar 2010)	2,459	7.6	161	171	80
Disparity Reduction Aid (Calendar 2010)	120	0.4	8	4	3
County Program Aid (Payable 2010)	273	0.8	18	39	31
Community Corrections Funding (2010)	182	0.6	12	18	16
Total Aids	32,407	100.0	2,128	2,009	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	700	69.6	46	39	29
Agricultural Market Value Credit	306	30.4	20	10	4
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	1,006	100.0	66	50	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	690	76.2	45	28	52
Regular (Renters)	211	23.3	14	18	26
Targeting Refund	5	0.6	0	0	0
Total Property Tax Refunds	906	100.0	60	47	78
Total Aids/Credits	\$34,319	100.0%	\$2,254	\$2,105	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$10,711	50.8%	\$703	\$489	\$464
City/Town Levy	5,707	27.1	375	306	354
School District Net Tax Capacity Levy	2,318	11.0	152	180	237
School District Referendum Market Value Levy	1,211	5.7	80	92	143
Miscellaneous District Levy	418	2.0	27	25	202
State Property Tax Levy	724	3.4	48	90	146
Total Levy	\$21,089	100.0%	\$1,385	\$1,182	\$1,546
Less Property Tax Credits	1,006		66	50	37
Net Property Taxes Payable	20,083		1,319	1,132	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$2,305,902		\$151,445	\$113,120	\$109,818
Referendum Market Valuation	897,932		\$58,974	60,911	88,954
Net Tax Capacity (NTC)	19,949		1,310	1,098	1,230
C. Average Local NTC Tax Rate	96.012				
Avg. Referendum Mkt. Value Tax Rate	0.135				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$11,526	55.5%	\$757	\$807	\$1,119
Sales/Use Tax (Calendar 2010)	2,225	10.7	146	553	715
Motor Vehicle Sales Tax (Calendar 2010)	1,372	6.6	90	93	88
Motor Vehicle Registration Tax (Calendar 2010)	1,482	7.1	97	103	102
Motor Fuels Tax (Calendar 2010)	2,831	13.6	186	170	159
Corporate Income Tax (Calendar 2010)	592	2.9	39	78	125
State General Property Tax (Payable 2010)	724	3.5	48	90	146
Total State Taxes	\$20,752	100.0%	\$1,363	\$1,895	\$2,454

I. Major State Aids/Credits	STEARNS			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$149,085	56.2%	\$990	\$1,146	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	45,791	17.3	304	272	396
Minnesota Family Investment Program	1,932	0.7	13	9	14
General Assistance including GAMC	2,421	0.9	16	12	23
Social Services	23,112	8.7	153	149	218
Miscellaneous	4,301	1.6	29	19	28
Total	77,557	29.2	515	461	680
Highway Aid (Calendar 2010)					
County Aid	10,032	3.8	67	60	81
Municipal Aid	3,402	1.3	23	20	24
Township Aid	628	0.2	4	4	6
Total	14,062	5.3	93	84	111
Local Government Aid (Calendar 2010)	15,521	5.9	103	52	80
Disparity Reduction Aid (Calendar 2010)	110	0.0	1	0	3
County Program Aid (Payable 2010)	6,360	2.4	42	35	31
Community Corrections Funding (2010)	2,483	0.9	16	14	16
Total Aids	265,177	100.0	1,760	1,792	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	4,726	83.4	31	33	29
Agricultural Market Value Credit	934	16.5	6	5	4
Miscellaneous Credits	6	0.1	0	0	4
Total Property Tax Credits	5,666	100.0	38	38	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	5,890	61.7	39	47	52
Regular (Renters)	3,601	37.7	24	20	26
Targeting Refund	60	0.6	0	1	0
Total Property Tax Refunds	9,550	100.0	63	68	78
Total Aids/Credits	\$280,393	100.0%	\$1,861	\$1,898	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$67,620	37.0%	\$449	\$443	\$464
City/Town Levy	48,769	26.7	324	322	354
School District Net Tax Capacity Levy	25,831	14.1	171	264	237
School District Referendum Market Value Levy	12,842	7.0	85	105	143
Miscellaneous District Levy	8,515	4.7	57	50	202
State Property Tax Levy	19,371	10.6	129	116	146
Total Levy	\$182,948	100.0%	\$1,214	\$1,298	\$1,546
Less Property Tax Credits	5,666		38	38	37
Net Property Taxes Payable	177,282		1,177	1,260	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$12,952,092		\$85,979	\$91,067	\$109,818
Referendum Market Valuation	10,472,407		\$69,519	77,464	88,954
Net Tax Capacity (NTC)	144,002		956	1,019	1,230
C. Average Local NTC Tax Rate	103.000				
Avg. Referendum Mkt. Value Tax Rate	0.146				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$131,327	39.9%	\$872	\$900	\$1,119
Sales/Use Tax (Calendar 2010)	105,818	32.2	702	554	715
Motor Vehicle Sales Tax (Calendar 2010)	13,350	4.1	89	88	88
Motor Vehicle Registration Tax (Calendar 2010)	15,018	4.6	100	99	102
Motor Fuels Tax (Calendar 2010)	26,948	8.2	179	174	159
Corporate Income Tax (Calendar 2010)	17,293	5.3	115	77	125
State General Property Tax (Payable 2010)	19,371	5.9	129	116	146
Total State Taxes	\$329,124	100.0%	\$2,185	\$2,008	\$2,454

I. Major State Aids/Credits	STEELE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$44,455	55.9%	\$1,215	\$1,084	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	12,929	16.3	353	324	396
Minnesota Family Investment Program	386	0.5	11	9	14
General Assistance including GAMC	705	0.9	19	14	23
Social Services	8,391	10.6	229	221	218
Miscellaneous	653	0.8	18	20	28
Total	23,065	29.0	631	587	680
Highway Aid (Calendar 2010)					
County Aid	4,483	5.6	123	101	81
Municipal Aid	985	1.2	27	21	24
Township Aid	284	0.4	8	9	6
Total	5,752	7.2	157	131	111
Local Government Aid (Calendar 2010)	4,093	5.1	112	114	80
Disparity Reduction Aid (Calendar 2010)	65	0.1	2	3	3
County Program Aid (Payable 2010)	1,569	2.0	43	41	31
Community Corrections Funding (2010)	541	0.7	15	15	16
Total Aids	79,539	100.0	2,175	1,977	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,578	87.4	43	39	29
Agricultural Market Value Credit	228	12.6	6	8	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,806	100.0	49	46	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	1,400	63.3	38	34	52
Regular (Renters)	806	36.5	22	20	26
Targeting Refund	5	0.2	0	0	0
Total Property Tax Refunds	2,211	100.0	60	55	78
Total Aids/Credits	\$83,556	100.0%	\$2,284	\$2,078	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$18,574	40.5%	\$508	\$466	\$464
City/Town Levy	12,156	26.5	332	331	354
School District Net Tax Capacity Levy	6,718	14.7	184	211	237
School District Referendum Market Value Levy	4,047	8.8	111	117	143
Miscellaneous District Levy	539	1.2	15	28	202
State Property Tax Levy	3,781	8.3	103	98	146
Total Levy	\$45,814	100.0%	\$1,253	\$1,249	\$1,546
Less Property Tax Credits	1,806		49	46	37
Net Property Taxes Payable	44,009		1,203	1,203	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$3,384,299		\$92,528	\$97,355	\$109,818
Referendum Market Valuation	2,464,314		\$67,375	70,331	88,954
Net Tax Capacity (NTC)	35,462		970	1,013	1,230
C. Average Local NTC Tax Rate	107.119				
Avg. Referendum Mkt. Value Tax Rate	0.164				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$31,688	39.2%	\$866	\$951	\$1,119
Sales/Use Tax (Calendar 2010)	26,155	32.4	715	540	715
Motor Vehicle Sales Tax (Calendar 2010)	3,320	4.1	91	89	88
Motor Vehicle Registration Tax (Calendar 2010)	3,674	4.5	100	100	102
Motor Fuels Tax (Calendar 2010)	7,642	9.5	209	172	159
Corporate Income Tax (Calendar 2010)	4,547	5.6	124	94	125
State General Property Tax (Payable 2010)	3,781	4.7	103	98	146
Total State Taxes	\$80,806	100.0%	\$2,209	\$2,044	\$2,454

I. Major State Aids/Credits	STEVENS			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$10,029	46.0%	\$1,031	\$1,063	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	3,151	14.5	324	432	396
Minnesota Family Investment Program	70	0.3	7	10	14
General Assistance including GAMC	61	0.3	6	17	23
Social Services	2,023	9.3	208	246	218
Miscellaneous	177	0.8	18	22	28
Total	5,482	25.2	564	727	680
Highway Aid (Calendar 2010)					
County Aid	2,238	10.3	230	160	81
Municipal Aid	213	1.0	22	17	24
Township Aid	225	1.0	23	19	6
Total	2,676	12.3	275	196	111
Local Government Aid (Calendar 2010)	2,549	11.7	262	116	80
Disparity Reduction Aid (Calendar 2010)	111	0.5	11	1	3
County Program Aid (Payable 2010)	816	3.7	84	35	31
Community Corrections Funding (2010)	121	0.6	12	17	16
Total Aids	21,785	100.0	2,240	2,154	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	345	70.3	35	42	29
Agricultural Market Value Credit	146	29.7	15	12	4
Miscellaneous Credits	0	0.1	0	19	4
Total Property Tax Credits	491	100.0	50	73	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	168	57.1	17	25	52
Regular (Renters)	126	42.9	13	18	26
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	294	100.0	30	43	78
Total Aids/Credits	\$22,569	100.0%	\$2,320	\$2,270	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$4,834	39.0%	\$497	\$544	\$464
City/Town Levy	2,407	19.4	247	264	354
School District Net Tax Capacity Levy	2,935	23.7	302	195	237
School District Referendum Market Value Levy	1,071	8.6	110	74	143
Miscellaneous District Levy	409	3.3	42	49	202
State Property Tax Levy	730	5.9	75	109	146
Total Levy	\$12,386	100.0%	\$1,273	\$1,236	\$1,546
Less Property Tax Credits	491		50	73	37
Net Property Taxes Payable	11,895		1,223	1,163	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$1,270,034		\$130,581	\$131,869	\$109,818
Referendum Market Valuation	409,115		\$42,064	67,004	88,954
Net Tax Capacity (NTC)	11,374		1,169	1,305	1,230
C. Average Local NTC Tax Rate	92.522				
Avg. Referendum Mkt. Value Tax Rate	0.277				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$8,260	44.2%	\$849	\$765	\$1,119
Sales/Use Tax (Calendar 2010)	5,485	29.3	564	589	715
Motor Vehicle Sales Tax (Calendar 2010)	912	4.9	94	93	88
Motor Vehicle Registration Tax (Calendar 2010)	1,071	5.7	110	103	102
Motor Fuels Tax (Calendar 2010)	1,464	7.8	150	205	159
Corporate Income Tax (Calendar 2010)	773	4.1	79	63	125
State General Property Tax (Payable 2010)	730	3.9	75	109	146
Total State Taxes	\$18,693	100.0%	\$1,922	\$1,927	\$2,454

I. Major State Aids/Credits	SWIFT			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$11,707	43.6%	\$1,197	\$1,255	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	5,758	21.4	589	549	396
Minnesota Family Investment Program	64	0.2	7	7	14
General Assistance including GAMC	108	0.4	11	8	23
Social Services	2,670	9.9	273	254	218
Miscellaneous	220	0.8	22	20	28
Total	8,821	32.9	902	839	680
Highway Aid (Calendar 2010)					
County Aid	2,901	10.8	296	305	81
Municipal Aid	0	0.0	0	5	24
Township Aid	611	2.3	62	56	6
Total	3,512	13.1	359	365	111
Local Government Aid (Calendar 2010)	1,980	7.4	202	197	80
Disparity Reduction Aid (Calendar 2010)	49	0.2	5	13	3
County Program Aid (Payable 2010)	561	2.1	57	51	31
Community Corrections Funding (2010)	216	0.8	22	18	16
Total Aids	26,845	100.0	2,744	2,738	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	429	68.3	44	45	29
Agricultural Market Value Credit	199	31.7	20	21	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	628	100.0	64	66	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	88	41.4	9	16	52
Regular (Renters)	125	58.6	13	13	26
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	213	100.0	22	29	78
Total Aids/Credits	\$27,687	100.0%	\$2,830	\$2,834	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$7,179	46.1%	\$734	\$650	\$464
City/Town Levy	4,220	27.1	431	346	354
School District Net Tax Capacity Levy	1,557	10.0	159	204	237
School District Referendum Market Value Levy	854	5.5	87	91	143
Miscellaneous District Levy	220	1.4	22	34	202
State Property Tax Levy	1,556	10.0	159	77	146
Total Levy	\$15,585	100.0%	\$1,593	\$1,402	\$1,546
Less Property Tax Credits	628		64	66	37
Net Property Taxes Payable	14,957		1,529	1,336	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$1,725,278		\$176,355	\$165,612	\$109,818
Referendum Market Valuation	491,945		\$50,286	41,040	88,954
Net Tax Capacity (NTC)	16,164		1,652	1,438	1,230
C. Average Local NTC Tax Rate	80.996				
Avg. Referendum Mkt. Value Tax Rate	0.190				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$8,122	43.0%	\$830	\$876	\$1,119
Sales/Use Tax (Calendar 2010)	4,369	23.1	447	423	715
Motor Vehicle Sales Tax (Calendar 2010)	1,073	5.7	110	106	88
Motor Vehicle Registration Tax (Calendar 2010)	1,199	6.3	123	121	102
Motor Fuels Tax (Calendar 2010)	1,955	10.3	200	199	159
Corporate Income Tax (Calendar 2010)	613	3.2	63	68	125
State General Property Tax (Payable 2010)	1,556	8.2	159	77	146
Total State Taxes	\$18,887	100.0%	\$1,931	\$1,870	\$2,454

I. Major State Aids/Credits	TODD			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$28,665	51.0%	\$1,151	\$1,158	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	11,875	21.1	477	478	396
Minnesota Family Investment Program	159	0.3	6	10	14
General Assistance including GAMC	485	0.9	19	16	23
Social Services	6,120	10.9	246	219	218
Miscellaneous	655	1.2	26	27	28
Total	19,295	34.3	775	751	680
Highway Aid (Calendar 2010)					
County Aid	3,377	6.0	136	128	81
Municipal Aid	0	0.0	0	9	24
Township Aid	453	0.8	18	12	6
Total	3,830	6.8	154	149	111
Local Government Aid (Calendar 2010)	2,524	4.5	101	80	80
Disparity Reduction Aid (Calendar 2010)	133	0.2	5	2	3
County Program Aid (Payable 2010)	1,202	2.1	48	26	31
Community Corrections Funding (2010)	567	1.0	23	18	16
Total Aids	56,216	100.0	2,258	2,184	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,406	67.7	56	44	29
Agricultural Market Value Credit	672	32.3	27	13	4
Miscellaneous Credits	0	0.0	0	7	4
Total Property Tax Credits	2,078	100.0	83	64	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	1,053	78.0	42	35	52
Regular (Renters)	285	21.1	11	18	26
Targeting Refund	12	0.9	0	1	0
Total Property Tax Refunds	1,350	100.0	54	53	78
Total Aids/Credits	\$59,643	100.0%	\$2,396	\$2,301	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$12,009	47.2%	\$482	\$561	\$464
City/Town Levy	5,227	20.5	210	328	354
School District Net Tax Capacity Levy	4,952	19.5	199	229	237
School District Referendum Market Value Levy	1,676	6.6	67	66	143
Miscellaneous District Levy	287	1.1	12	30	202
State Property Tax Levy	1,301	5.1	52	174	146
Total Levy	\$25,453	100.0%	\$1,022	\$1,387	\$1,546
Less Property Tax Credits	2,078		83	64	37
Net Property Taxes Payable	23,375		939	1,323	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$2,349,361		\$94,371	\$157,798	\$109,818
Referendum Market Valuation	1,156,318		\$46,448	80,816	88,954
Net Tax Capacity (NTC)	21,372		858	1,637	1,230
C. Average Local NTC Tax Rate	105.162				
Avg. Referendum Mkt. Value Tax Rate	0.145				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$11,202	42.4%	\$450	\$605	\$1,119
Sales/Use Tax (Calendar 2010)	4,443	16.8	178	572	715
Motor Vehicle Sales Tax (Calendar 2010)	2,103	8.0	84	93	88
Motor Vehicle Registration Tax (Calendar 2010)	2,109	8.0	85	100	102
Motor Fuels Tax (Calendar 2010)	4,456	16.9	179	203	159
Corporate Income Tax (Calendar 2010)	818	3.1	33	56	125
State General Property Tax (Payable 2010)	1,301	4.9	52	174	146
Total State Taxes	\$26,433	100.0%	\$1,062	\$1,801	\$2,454

I. Major State Aids/Credits	TRAVERSE			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$5,113	40.4%	\$1,437	\$1,063	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	2,463	19.5	692	432	396
Minnesota Family Investment Program	31	0.2	9	10	14
General Assistance including GAMC	81	0.6	23	17	23
Social Services	909	7.2	255	246	218
Miscellaneous	51	0.4	14	22	28
Total	3,535	28.0	993	727	680
Highway Aid (Calendar 2010)					
County Aid	2,502	19.8	703	160	81
Municipal Aid	0	0.0	0	17	24
Township Aid	241	1.9	68	19	6
Total	2,743	21.7	771	196	111
Local Government Aid (Calendar 2010)	960	7.6	270	116	80
Disparity Reduction Aid (Calendar 2010)	39	0.3	11	1	3
County Program Aid (Payable 2010)	137	1.1	38	35	31
Community Corrections Funding (2010)	117	0.9	33	17	16
Total Aids	12,644	100.0	3,554	2,154	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	75	44.3	21	42	29
Agricultural Market Value Credit	92	54.5	26	12	4
Miscellaneous Credits	2	1.2	1	19	4
Total Property Tax Credits	169	100.0	47	73	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	62	62.9	17	25	52
Regular (Renters)	36	37.1	10	18	26
Targeting Refund	0	0.0	0	0	0
Total Property Tax Refunds	98	100.0	28	43	78
Total Aids/Credits	\$12,910	100.0%	\$3,629	\$2,270	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$5,131	63.7%	\$1,442	\$544	\$464
City/Town Levy	1,294	16.1	364	264	354
School District Net Tax Capacity Levy	376	4.7	106	195	237
School District Referendum Market Value Levy	367	4.6	103	74	143
Miscellaneous District Levy	534	6.6	150	49	202
State Property Tax Levy	347	4.3	98	109	146
Total Levy	\$8,049	100.0%	\$2,262	\$1,236	\$1,546
Less Property Tax Credits	169		47	73	37
Net Property Taxes Payable	7,880		2,215	1,163	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$1,047,439		\$294,390	\$131,869	\$109,818
Referendum Market Valuation	130,208		\$36,596	67,004	88,954
Net Tax Capacity (NTC)	9,271		2,606	1,305	1,230
C. Average Local NTC Tax Rate	79.110				
Avg. Referendum Mkt. Value Tax Rate	0.282				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$2,966	48.7%	\$834	\$765	\$1,119
Sales/Use Tax (Calendar 2010)	1,121	18.4	315	589	715
Motor Vehicle Sales Tax (Calendar 2010)	382	6.3	107	93	88
Motor Vehicle Registration Tax (Calendar 2010)	442	7.3	124	103	102
Motor Fuels Tax (Calendar 2010)	697	11.4	196	205	159
Corporate Income Tax (Calendar 2010)	130	2.1	37	63	125
State General Property Tax (Payable 2010)	347	5.7	98	109	146
Total State Taxes	\$6,085	100.0%	\$1,710	\$1,927	\$2,454

I. Major State Aids/Credits	WABASHA			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$21,052	51.2%	\$971	\$1,084	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	6,867	16.7	317	324	396
Minnesota Family Investment Program	79	0.2	4	9	14
General Assistance including GAMC	211	0.5	10	14	23
Social Services	4,047	9.8	187	221	218
Miscellaneous	344	0.8	16	20	28
Total	11,547	28.1	533	587	680
Highway Aid (Calendar 2010)					
County Aid	4,431	10.8	204	101	81
Municipal Aid	205	0.5	9	21	24
Township Aid	154	0.4	7	9	6
Total	4,790	11.7	221	131	111
Local Government Aid (Calendar 2010)	2,383	5.8	110	114	80
Disparity Reduction Aid (Calendar 2010)	40	0.1	2	3	3
County Program Aid (Payable 2010)	842	2.0	39	41	31
Community Corrections Funding (2010)	445	1.1	21	15	16
Total Aids	41,099	100.0	1,896	1,977	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	982	78.8	45	39	29
Agricultural Market Value Credit	265	21.2	12	8	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	1,246	100.0	57	46	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	996	76.6	46	34	52
Regular (Renters)	297	22.9	14	20	26
Targeting Refund	7	0.5	0	0	0
Total Property Tax Refunds	1,301	100.0	60	55	78
Total Aids/Credits	\$43,646	100.0%	\$2,014	\$2,078	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$11,985	43.2%	\$553	\$466	\$464
City/Town Levy	7,126	25.7	329	331	354
School District Net Tax Capacity Levy	3,580	12.9	165	211	237
School District Referendum Market Value Levy	2,634	9.5	122	117	143
Miscellaneous District Levy	1,117	4.0	52	28	202
State Property Tax Levy	1,282	4.6	59	98	146
Total Levy	\$27,723	100.0%	\$1,279	\$1,249	\$1,546
Less Property Tax Credits	1,246		57	46	37
Net Property Taxes Payable	26,477		1,221	1,203	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$2,529,543		\$116,698	\$97,355	\$109,818
Referendum Market Valuation	1,536,643		\$70,891	70,331	88,954
Net Tax Capacity (NTC)	23,634		1,090	1,013	1,230
C. Average Local NTC Tax Rate	100.381				
Avg. Referendum Mkt. Value Tax Rate	0.177				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$17,721	51.8%	\$818	\$951	\$1,119
Sales/Use Tax (Calendar 2010)	6,104	17.8	282	540	715
Motor Vehicle Sales Tax (Calendar 2010)	2,323	6.8	107	89	88
Motor Vehicle Registration Tax (Calendar 2010)	2,533	7.4	117	100	102
Motor Fuels Tax (Calendar 2010)	3,164	9.3	146	172	159
Corporate Income Tax (Calendar 2010)	1,073	3.1	50	94	125
State General Property Tax (Payable 2010)	1,282	3.7	59	98	146
Total State Taxes	\$34,199	100.0%	\$1,578	\$2,044	\$2,454

I. Major State Aids/Credits	WADENA			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$17,628	47.6%	\$1,273	\$1,158	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	9,430	25.5	681	478	396
Minnesota Family Investment Program	247	0.7	18	10	14
General Assistance including GAMC	237	0.6	17	16	23
Social Services	3,261	8.8	236	219	218
Miscellaneous	552	1.5	40	27	28
Total	13,728	37.1	992	751	680
Highway Aid (Calendar 2010)					
County Aid	2,525	6.8	182	128	81
Municipal Aid	0	0.0	0	9	24
Township Aid	204	0.5	15	12	6
Total	2,728	7.4	197	149	111
Local Government Aid (Calendar 2010)	1,793	4.8	130	80	80
Disparity Reduction Aid (Calendar 2010)	94	0.3	7	2	3
County Program Aid (Payable 2010)	791	2.1	57	26	31
Community Corrections Funding (2010)	279	0.8	20	18	16
Total Aids	37,041	100.0	2,676	2,184	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	761	74.4	55	44	29
Agricultural Market Value Credit	262	25.6	19	13	4
Miscellaneous Credits	0	0.0	0	7	4
Total Property Tax Credits	1,023	100.0	74	64	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	446	61.5	32	35	52
Regular (Renters)	271	37.5	20	18	26
Targeting Refund	7	1.0	1	1	0
Total Property Tax Refunds	724	100.0	52	53	78
Total Aids/Credits	\$38,788	100.0%	\$2,802	\$2,301	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$7,627	54.4%	\$551	\$561	\$464
City/Town Levy	2,490	17.8	180	328	354
School District Net Tax Capacity Levy	1,827	13.0	132	229	237
School District Referendum Market Value Levy	905	6.5	65	66	143
Miscellaneous District Levy	172	1.2	12	30	202
State Property Tax Levy	1,000	7.1	72	174	146
Total Levy	\$14,021	100.0%	\$1,013	\$1,387	\$1,546
Less Property Tax Credits	1,023		74	64	37
Net Property Taxes Payable	12,999		939	1,323	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$1,093,402		\$78,986	\$157,798	\$109,818
Referendum Market Valuation	640,711		\$46,284	80,816	88,954
Net Tax Capacity (NTC)	10,741		776	1,637	1,230
C. Average Local NTC Tax Rate	112.810				
Avg. Referendum Mkt. Value Tax Rate	0.141				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$6,684	30.7%	\$483	\$605	\$1,119
Sales/Use Tax (Calendar 2010)	8,027	36.8	580	572	715
Motor Vehicle Sales Tax (Calendar 2010)	1,379	6.3	100	93	88
Motor Vehicle Registration Tax (Calendar 2010)	1,416	6.5	102	100	102
Motor Fuels Tax (Calendar 2010)	2,323	10.7	168	203	159
Corporate Income Tax (Calendar 2010)	968	4.4	70	56	125
State General Property Tax (Payable 2010)	1,000	4.6	72	174	146
Total State Taxes	\$21,798	100.0%	\$1,575	\$1,801	\$2,454

I. Major State Aids/Credits	WASECA			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$21,860	53.8%	\$1,142	\$990	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	6,849	16.8	358	350	396
Minnesota Family Investment Program	158	0.4	8	2	14
General Assistance including GAMC	268	0.7	14	13	23
Social Services	3,469	8.5	181	225	218
Miscellaneous	412	1.0	22	21	28
Total	11,156	27.4	583	611	680
Highway Aid (Calendar 2010)					
County Aid	2,654	6.5	139	147	81
Municipal Aid	295	0.7	15	16	24
Township Aid	167	0.4	9	13	6
Total	3,116	7.7	163	176	111
Local Government Aid (Calendar 2010)	3,368	8.3	176	171	80
Disparity Reduction Aid (Calendar 2010)	27	0.1	1	4	3
County Program Aid (Payable 2010)	820	2.0	43	39	31
Community Corrections Funding (2010)	315	0.8	16	18	16
Total Aids	40,663	100.0	2,125	2,009	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	855	71.8	45	39	29
Agricultural Market Value Credit	212	17.8	11	10	4
Miscellaneous Credits	123	10.3	6	1	4
Total Property Tax Credits	1,190	100.0	62	50	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	586	62.9	31	28	52
Regular (Renters)	341	36.6	18	18	26
Targeting Refund	4	0.5	0	0	0
Total Property Tax Refunds	932	100.0	49	47	78
Total Aids/Credits	\$42,784	100.0%	\$2,236	\$2,105	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$10,388	47.9%	\$543	\$489	\$464
City/Town Levy	5,491	25.3	287	306	354
School District Net Tax Capacity Levy	3,173	14.6	166	180	237
School District Referendum Market Value Levy	870	4.0	45	92	143
Miscellaneous District Levy	355	1.6	19	25	202
State Property Tax Levy	1,425	6.6	74	90	146
Total Levy	\$21,702	100.0%	\$1,134	\$1,182	\$1,546
Less Property Tax Credits	1,190		62	50	37
Net Property Taxes Payable	20,512		1,072	1,132	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$2,108,550		\$110,188	\$113,120	\$109,818
Referendum Market Valuation	1,098,037		\$57,381	60,911	88,954
Net Tax Capacity (NTC)	19,878		1,039	1,098	1,230
C. Average Local NTC Tax Rate	96.845				
Avg. Referendum Mkt. Value Tax Rate	0.093				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$14,713	48.5%	\$769	\$807	\$1,119
Sales/Use Tax (Calendar 2010)	6,458	21.3	337	553	715
Motor Vehicle Sales Tax (Calendar 2010)	1,765	5.8	92	93	88
Motor Vehicle Registration Tax (Calendar 2010)	1,914	6.3	100	103	102
Motor Fuels Tax (Calendar 2010)	2,806	9.2	147	170	159
Corporate Income Tax (Calendar 2010)	1,260	4.2	66	78	125
State General Property Tax (Payable 2010)	1,425	4.7	74	90	146
Total State Taxes	\$30,341	100.0%	\$1,586	\$1,895	\$2,454

I. Major State Aids/Credits	WASHINGTON			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$285,185	73.0%	\$1,198	\$1,203	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	46,532	11.9	195	397	396
Minnesota Family Investment Program	1,341	0.3	6	17	14
General Assistance including GAMC	1,806	0.5	8	29	23
Social Services	29,960	7.7	126	216	218
Miscellaneous	2,105	0.5	9	33	28
Total	81,744	20.9	343	692	680
Highway Aid (Calendar 2010)					
County Aid	7,838	2.0	33	33	81
Municipal Aid	6,517	1.7	27	30	24
Township Aid	73	0.0	0	0	6
Total	14,428	3.7	61	64	111
Local Government Aid (Calendar 2010)	1,438	0.4	6	47	80
Disparity Reduction Aid (Calendar 2010)	1	0.0	0	0	3
County Program Aid (Payable 2010)	5,507	1.4	23	24	31
Community Corrections Funding (2010)	2,365	0.6	10	15	16
Total Aids	390,667	100.0	1,641	2,044	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	4,855	96.6	20	19	29
Agricultural Market Value Credit	155	3.1	1	0	4
Miscellaneous Credits	18	0.4	0	0	4
Total Property Tax Credits	5,028	100.0	21	20	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	12,357	72.2	52	67	52
Regular (Renters)	4,632	27.0	19	32	26
Targeting Refund	138	0.8	1	0	0
Total Property Tax Refunds	17,127	100.0	72	100	78
Total Aids/Credits	\$412,822	100.0%	\$1,734	\$2,163	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$78,545	21.6%	\$330	\$428	\$464
City/Town Levy	86,499	23.8	363	404	354
School District Net Tax Capacity Levy	68,323	18.8	287	262	237
School District Referendum Market Value Levy	44,031	12.1	185	190	143
Miscellaneous District Levy	54,762	15.1	230	341	202
State Property Tax Levy	30,840	8.5	130	183	146
Total Levy	\$363,000	100.0%	\$1,524	\$1,807	\$1,546
Less Property Tax Credits	5,028		21	20	37
Net Property Taxes Payable	357,972		1,503	1,788	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$27,759,942		\$116,572	\$109,435	\$109,818
Referendum Market Valuation	27,029,482		\$113,504	107,699	88,954
Net Tax Capacity (NTC)	316,298		1,328	1,319	1,230
C. Average Local NTC Tax Rate	90.290				
Avg. Referendum Mkt. Value Tax Rate	0.172				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$363,923	58.9%	\$1,528	\$1,381	\$1,119
Sales/Use Tax (Calendar 2010)	124,771	20.2	524	856	715
Motor Vehicle Sales Tax (Calendar 2010)	22,500	3.6	94	86	88
Motor Vehicle Registration Tax (Calendar 2010)	27,435	4.4	115	102	102
Motor Fuels Tax (Calendar 2010)	33,261	5.4	140	139	159
Corporate Income Tax (Calendar 2010)	15,395	2.5	65	168	125
State General Property Tax (Payable 2010)	30,840	5.0	130	183	146
Total State Taxes	\$618,125	100.0%	\$2,596	\$2,914	\$2,454

I. Major State Aids/Credits	WATONWAN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$14,438	50.1%	\$1,288	\$990	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	4,621	16.0	412	350	396
Minnesota Family Investment Program	71	0.2	6	2	14
General Assistance including GAMC	83	0.3	7	13	23
Social Services	2,816	9.8	251	225	218
Miscellaneous	171	0.6	15	21	28
Total	7,763	26.9	692	611	680
Highway Aid (Calendar 2010)					
County Aid	2,869	10.0	256	147	81
Municipal Aid	0	0.0	0	16	24
Township Aid	228	0.8	20	13	6
Total	3,097	10.8	276	176	111
Local Government Aid (Calendar 2010)	2,535	8.8	226	171	80
Disparity Reduction Aid (Calendar 2010)	11	0.0	1	4	3
County Program Aid (Payable 2010)	804	2.8	72	39	31
Community Corrections Funding (2010)	160	0.6	14	18	16
Total Aids	28,807	100.0	2,570	2,009	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	529	76.4	47	39	29
Agricultural Market Value Credit	163	23.6	15	10	4
Miscellaneous Credits	0	0.0	0	1	4
Total Property Tax Credits	692	100.0	62	50	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	155	56.2	14	28	52
Regular (Renters)	119	43.2	11	18	26
Targeting Refund	2	0.5	0	0	0
Total Property Tax Refunds	276	100.0	25	47	78
Total Aids/Credits	\$29,775	100.0%	\$2,656	\$2,105	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$7,062	55.0%	\$630	\$489	\$464
City/Town Levy	2,413	18.8	215	306	354
School District Net Tax Capacity Levy	1,848	14.4	165	180	237
School District Referendum Market Value Levy	797	6.2	71	92	143
Miscellaneous District Levy	176	1.4	16	25	202
State Property Tax Levy	536	4.2	48	90	146
Total Levy	\$12,834	100.0%	\$1,145	\$1,182	\$1,546
Less Property Tax Credits	692		62	50	37
Net Property Taxes Payable	12,142		1,083	1,132	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$1,426,953		\$127,281	\$113,120	\$109,818
Referendum Market Valuation	429,473		\$38,308	60,911	88,954
Net Tax Capacity (NTC)	12,552		1,120	1,098	1,230
C. Average Local NTC Tax Rate	91.623				
Avg. Referendum Mkt. Value Tax Rate	0.186				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$7,433	44.4%	\$663	\$807	\$1,119
Sales/Use Tax (Calendar 2010)	3,406	20.3	304	553	715
Motor Vehicle Sales Tax (Calendar 2010)	1,090	6.5	97	93	88
Motor Vehicle Registration Tax (Calendar 2010)	1,167	7.0	104	103	102
Motor Fuels Tax (Calendar 2010)	2,534	15.1	226	170	159
Corporate Income Tax (Calendar 2010)	576	3.4	51	78	125
State General Property Tax (Payable 2010)	536	3.2	48	90	146
Total State Taxes	\$16,742	100.0%	\$1,493	\$1,895	\$2,454

I. Major State Aids/Credits	WILKIN			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$7,915	41.3%	\$1,204	\$1,063	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	3,733	19.5	568	432	396
Minnesota Family Investment Program	59	0.3	9	10	14
General Assistance including GAMC	127	0.7	19	17	23
Social Services	2,111	11.0	321	246	218
Miscellaneous	135	0.7	21	22	28
Total	6,166	32.2	938	727	680
Highway Aid (Calendar 2010)					
County Aid	2,881	15.0	438	160	81
Municipal Aid	0	0.0	0	17	24
Township Aid	464	2.4	71	19	6
Total	3,345	17.5	509	196	111
Local Government Aid (Calendar 2010)	1,434	7.5	218	116	80
Disparity Reduction Aid (Calendar 2010)	24	0.1	4	1	3
County Program Aid (Payable 2010)	98	0.5	15	35	31
Community Corrections Funding (2010)	184	1.0	28	17	16
Total Aids	19,166	100.0	2,914	2,154	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	276	51.2	42	42	29
Agricultural Market Value Credit	114	21.2	17	12	4
Miscellaneous Credits	149	27.6	23	19	4
Total Property Tax Credits	539	100.0	82	73	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	67	50.3	10	25	52
Regular (Renters)	66	49.0	10	18	26
Targeting Refund	1	0.7	0	0	0
Total Property Tax Refunds	134	100.0	20	43	78
Total Aids/Credits	\$19,839	100.0%	\$3,017	\$2,270	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$5,927	60.8%	\$901	\$544	\$464
City/Town Levy	1,518	15.6	231	264	354
School District Net Tax Capacity Levy	872	8.9	133	195	237
School District Referendum Market Value Levy	748	7.7	114	74	143
Miscellaneous District Levy	359	3.7	55	49	202
State Property Tax Levy	328	3.4	50	109	146
Total Levy	\$9,753	100.0%	\$1,483	\$1,236	\$1,546
Less Property Tax Credits	539		82	73	37
Net Property Taxes Payable	9,214		1,401	1,163	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$1,331,740		\$202,515	\$131,869	\$109,818
Referendum Market Valuation	263,365		\$40,049	67,004	88,954
Net Tax Capacity (NTC)	11,915		1,812	1,305	1,230
C. Average Local NTC Tax Rate	72.816				
Avg. Referendum Mkt. Value Tax Rate	0.284				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$5,903	49.6%	\$898	\$765	\$1,119
Sales/Use Tax (Calendar 2010)	1,283	10.8	195	589	715
Motor Vehicle Sales Tax (Calendar 2010)	724	6.1	110	93	88
Motor Vehicle Registration Tax (Calendar 2010)	826	6.9	126	103	102
Motor Fuels Tax (Calendar 2010)	2,472	20.8	376	205	159
Corporate Income Tax (Calendar 2010)	371	3.1	56	63	125
State General Property Tax (Payable 2010)	328	2.8	50	109	146
Total State Taxes	\$11,907	100.0%	\$1,811	\$1,927	\$2,454

I. Major State Aids/Credits	WINONA			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$41,955	46.3%	\$815	\$1,084	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	15,186	16.7	295	324	396
Minnesota Family Investment Program	321	0.4	6	9	14
General Assistance including GAMC	677	0.7	13	14	23
Social Services	11,452	12.6	223	221	218
Miscellaneous	1,002	1.1	19	20	28
Total	28,638	31.6	556	587	680
Highway Aid (Calendar 2010)					
County Aid	4,509	5.0	88	101	81
Municipal Aid	1,267	1.4	25	21	24
Township Aid	287	0.3	6	9	6
Total	6,062	6.7	118	131	111
Local Government Aid (Calendar 2010)	10,817	11.9	210	114	80
Disparity Reduction Aid (Calendar 2010)	94	0.1	2	3	3
County Program Aid (Payable 2010)	2,535	2.8	49	41	31
Community Corrections Funding (2010)	587	0.6	11	15	16
Total Aids	90,689	100.0	1,762	1,977	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	1,928	83.9	37	39	29
Agricultural Market Value Credit	307	13.4	6	8	4
Miscellaneous Credits	62	2.7	1	0	4
Total Property Tax Credits	2,297	100.0	45	46	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	1,640	65.0	32	34	52
Regular (Renters)	876	34.7	17	20	26
Targeting Refund	9	0.3	0	0	0
Total Property Tax Refunds	2,525	100.0	49	55	78
Total Aids/Credits	\$95,511	100.0%	\$1,856	\$2,078	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$17,788	35.6%	\$346	\$466	\$464
City/Town Levy	12,048	24.1	234	331	354
School District Net Tax Capacity Levy	6,960	13.9	135	211	237
School District Referendum Market Value Levy	7,982	16.0	155	117	143
Miscellaneous District Levy	794	1.6	15	28	202
State Property Tax Levy	4,407	8.8	86	98	146
Total Levy	\$49,979	100.0%	\$971	\$1,249	\$1,546
Less Property Tax Credits	2,297		45	46	37
Net Property Taxes Payable	47,681		927	1,203	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$4,008,750		\$77,899	\$97,355	\$109,818
Referendum Market Valuation	3,083,073		\$59,911	70,331	88,954
Net Tax Capacity (NTC)	42,026		817	1,013	1,230
C. Average Local NTC Tax Rate	89.444				
Avg. Referendum Mkt. Value Tax Rate	0.259				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$38,843	43.3%	\$755	\$951	\$1,119
Sales/Use Tax (Calendar 2010)	24,615	27.4	478	540	715
Motor Vehicle Sales Tax (Calendar 2010)	3,953	4.4	77	89	88
Motor Vehicle Registration Tax (Calendar 2010)	4,413	4.9	86	100	102
Motor Fuels Tax (Calendar 2010)	9,084	10.1	177	172	159
Corporate Income Tax (Calendar 2010)	4,395	4.9	85	94	125
State General Property Tax (Payable 2010)	4,407	4.9	86	98	146
Total State Taxes	\$89,711	100.0%	\$1,743	\$2,044	\$2,454

I. Major State Aids/Credits	WRIGHT			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$154,835	70.2%	\$1,242	\$1,146	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	29,048	13.2	233	272	396
Minnesota Family Investment Program	527	0.2	4	9	14
General Assistance including GAMC	1,054	0.5	8	12	23
Social Services	15,667	7.1	126	149	218
Miscellaneous	1,339	0.6	11	19	28
Total	47,634	21.6	382	461	680
Highway Aid (Calendar 2010)					
County Aid	7,554	3.4	61	60	81
Municipal Aid	2,830	1.3	23	20	24
Township Aid	384	0.2	3	4	6
Total	10,768	4.9	86	84	111
Local Government Aid (Calendar 2010)	2,537	1.2	20	52	80
Disparity Reduction Aid (Calendar 2010)	17	0.0	0	0	3
County Program Aid (Payable 2010)	3,354	1.5	27	35	31
Community Corrections Funding (2010)	1,303	0.6	10	14	16
Total Aids	220,449	100.0	1,768	1,792	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	3,914	85.7	31	33	29
Agricultural Market Value Credit	631	13.8	5	5	4
Miscellaneous Credits	19	0.4	0	0	4
Total Property Tax Credits	4,565	100.0	37	38	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	6,442	76.1	52	47	52
Regular (Renters)	1,964	23.2	16	20	26
Targeting Refund	58	0.7	0	1	0
Total Property Tax Refunds	8,464	100.0	68	68	78
Total Aids/Credits	\$233,477	100.0%	\$1,872	\$1,898	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$48,600	29.1%	\$390	\$443	\$464
City/Town Levy	43,143	25.8	346	322	354
School District Net Tax Capacity Levy	40,727	24.4	327	264	237
School District Referendum Market Value Levy	16,203	9.7	130	105	143
Miscellaneous District Levy	4,432	2.7	36	50	202
State Property Tax Levy	14,065	8.4	113	116	146
Total Levy	\$167,169	100.0%	\$1,341	\$1,298	\$1,546
Less Property Tax Credits	4,565		37	38	37
Net Property Taxes Payable	162,604		1,304	1,260	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$12,544,937		\$100,601	\$91,067	\$109,818
Referendum Market Valuation	10,688,252		\$85,712	77,464	88,954
Net Tax Capacity (NTC)	138,525		1,111	1,019	1,230
C. Average Local NTC Tax Rate	98.668				
Avg. Referendum Mkt. Value Tax Rate	0.154				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$119,417	48.2%	\$958	\$900	\$1,119
Sales/Use Tax (Calendar 2010)	61,199	24.7	491	554	715
Motor Vehicle Sales Tax (Calendar 2010)	11,186	4.5	90	88	88
Motor Vehicle Registration Tax (Calendar 2010)	12,771	5.2	102	99	102
Motor Fuels Tax (Calendar 2010)	22,443	9.1	180	174	159
Corporate Income Tax (Calendar 2010)	6,663	2.7	53	77	125
State General Property Tax (Payable 2010)	14,065	5.7	113	116	146
Total State Taxes	\$247,743	100.0%	\$1,987	\$2,008	\$2,454

I. Major State Aids/Credits	YELLOW MEDICINE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (2009-2010)	\$13,230	47.5%	\$1,268	\$1,255	\$1,159
Human Services Aid (Calendar 2010)					
Medical Assistance	5,080	18.2	487	549	396
Minnesota Family Investment Program	68	0.2	6	7	14
General Assistance including GAMC	101	0.4	10	8	23
Social Services	2,816	10.1	270	254	218
Miscellaneous	204	0.7	20	20	28
Total	8,269	29.7	792	839	680
Highway Aid (Calendar 2010)					
County Aid	2,979	10.7	285	305	81
Municipal Aid	0	0.0	0	5	24
Township Aid	657	2.4	63	56	6
Total	3,636	13.1	348	365	111
Local Government Aid (Calendar 2010)	1,979	7.1	190	197	80
Disparity Reduction Aid (Calendar 2010)	91	0.3	9	13	3
County Program Aid (Payable 2010)	508	1.8	49	51	31
Community Corrections Funding (2010)	127	0.5	12	18	16
Total Aids	27,841	100.0	2,667	2,738	2,081
B. Property Tax Credits (Payable 2010)					
Homestead Market Value Credit	430	64.9	41	45	29
Agricultural Market Value Credit	232	35.1	22	21	4
Miscellaneous Credits	0	0.0	0	0	4
Total Property Tax Credits	662	100.0	63	66	37
C. Property Tax Refunds (09 filed 10)					
Regular (Homeowners)	223	65.2	21	16	52
Regular (Renters)	116	34.1	11	13	26
Targeting Refund	3	0.8	0	0	0
Total Property Tax Refunds	342	100.0	33	29	78
Total Aids/Credits	\$28,845	100.0%	\$2,764	\$2,834	\$2,196
II. Property Tax Data					
A. Property Tax Levy (Payable 2010)					
County Levy	\$7,736	53.1%	\$741	\$650	\$464
City/Town Levy	3,253	22.3	312	346	354
School District Net Tax Capacity Levy	2,013	13.8	193	204	237
School District Referendum Market Value Levy	795	5.5	76	91	143
Miscellaneous District Levy	300	2.1	29	34	202
State Property Tax Levy	477	3.3	46	77	146
Total Levy	\$14,574	100.0%	\$1,396	\$1,402	\$1,546
Less Property Tax Credits	662		63	66	37
Net Property Taxes Payable	13,912		1,333	1,336	1,509
B. Property Valuation (2009 Assessment)					
Market Valuation	\$1,721,371		\$164,914	\$165,612	\$109,818
Referendum Market Valuation	383,698		\$36,760	41,040	88,954
Net Tax Capacity (NTC)	14,402		1,380	1,438	1,230
C. Average Local NTC Tax Rate	91.875				
Avg. Referendum Mkt. Value Tax Rate	0.225				
III. Major State Taxes					
Individual Income Tax (2009 filed 2010)	\$8,414	48.2%	\$806	\$876	\$1,119
Sales/Use Tax (Calendar 2010)	3,260	18.7	312	423	715
Motor Vehicle Sales Tax (Calendar 2010)	1,111	6.4	106	106	88
Motor Vehicle Registration Tax (Calendar 2010)	1,257	7.2	120	121	102
Motor Fuels Tax (Calendar 2010)	2,036	11.7	195	199	159
Corporate Income Tax (Calendar 2010)	909	5.2	87	68	125
State General Property Tax (Payable 2010)	477	2.7	46	77	146
Total State Taxes	\$17,465	100.0%	\$1,673	\$1,870	\$2,454

Appendix A

Education aids include state aid for general education, special education, transportation, community education, capital expenditure, secondary vocational, and other miscellaneous programs, as well as charter school aid.

Education Aids by County and by School District 2009/2010 School Year

County	School District No.	School District Name	Education Aid
Aitkin	1	Aitkin	\$8,225,148
	95	Cromwell-Wright	2,855
	182	Crosby-Ironton	608
	2580	East Central	79,922
	698	Floodwood	13,372
	2	Hill City	2,650,866
	2165	Hinckley-Finlayson	516,627
	473	Isle	882,422
	4	McGregor	3,333,321
	577	Willow River charters	47,507 370,039
		Total	16,122,687
Anoka	11	Anoka-Hennepin	\$222,005,940
	12	Centennial	48,254,076
	13	Columbia Heights	23,684,523
	728	Elk River	6,162,755
	831	Forest Lake	14,183,199
	14	Fridley	22,656,649
	16	Spring Lake Park	31,688,984
	15	St. Francis	35,351,145
	624	White Bear Lake charters	1,826,288 14,247,679
			Total
Becker	22	Detroit Lakes	\$20,290,261
	23	Frazee-Vergas	5,210,940
	2889	Lake Park Audubon	3,746,641
	821	Menahga	1,283,544
	553	New York Mills	53,505
	309	Park Rapids	1,540,756
	548	Pelican Rapids	390,004
	549	Perham	881
	820	Sebeka	0
	914	Ulen-Hitterdal	242,037
435	Waubun	3,468,712	
		Total	36,227,280
Beltrami	31	Bemidji	\$34,540,378
	32	Blackduck	5,259,861
	115	Cass Lake-Bena	206,924

**Education Aids by County and by School District
2009/2010 School Year**

County	School District No.	School District Name	Education Aid	
(Beltrami cont.)	447	Grygla	542,512	
	36	Kelliher	2,393,089	
	38	Red Lake charters	14,731,069 4,017,969	
	Total			61,691,802
	<hr/>			
Benton	51	Foley	\$10,629,718	
	912	Milaca	476,177	
	484	Pierz	14,281	
	477	Princeton	100,158	
	485	Royalton	793,793	
	748	Sartell-St. Stephen	189,159	
	47	Sauk Rapids	25,526,085	
	742	St. Cloud	3,382,490	
Total			41,111,861	
<hr/>				
Big Stone	771	Chokio-Alberta	\$25,619	
	2888	Clinton-Graceville-Beardsley	2,785,187	
	2853	Lac Qui Parle Valley	220,099	
	2903	Ortonville Area	3,634,824	
	Total			6,665,728
<hr/>				
Blue Earth	2860	Blue Earth Area	\$0	
	391	Cleveland	59,098	
	2835	Janesville-Waldorf-Pemberton	866,831	
	2071	Lake Crystal-Wellcome Memorial	5,506,248	
	837	Madelia	553,170	
	77	Mankato	37,202,057	
	2135	Maple River	7,120,072	
	88	New Ulm	238,630	
	75	St. Clair	3,788,339	
	458	Truman	184,069	
	2143	Waterville-Elysian-Morristown charters	10,055 736,073	
Total			56,264,641	
<hr/>				
Brown	2754	Cedar Mountain	\$260,209	
	81	Comfrey	754,312	
	837	Madelia	385,816	
	88	New Ulm	11,574,638	
	2884	Red Rock Central	82,727	
	84	Sleepy Eye	4,608,024	
	85	Springfield	3,634,419	
	840	St. James charters	225,746 664,163	
	Total			22,190,053

**Education Aids by County and by School District
2009/2010 School Year**

County	School District No.	School District Name	Education Aid
Carlton	91	Barnum	\$5,086,874
	93	Carlton	4,289,577
	94	Cloquet	18,114,412
	95	Cromwell-Wright	2,390,708
	99	Esko	7,246,977
	97	Moose Lake	2,912,423
	100	Wrenshall	2,221,282
		Total	42,262,252
<hr/>			
Carver	716	Belle Plaine	\$840,079
	112	Chaska	59,832,039
	2859	Glencoe-Silver Lake	6,357
	2687	Howard Lake-Waverly-Winsted	27,123
	424	Lester Prairie	1,973
	276	Minnetonka	9,808,541
	108	Norwood	6,856,431
	110	Waconia	15,736,371
	111	Watertown-Mayer charters	7,677,040 2,611,607
			Total
<hr/>			
Cass	181	Brainerd	\$5,140,767
	115	Cass Lake-Bena	7,539,165
	317	Deer River	199,148
	118	Northland Community	4,398,644
	186	Pequot Lakes	514,133
	116	Pillager	4,593,940
	2174	Pine River-Backus	4,485,097
	820	Sebeka	10,092
	2170	Staples-Motley	1,498,403
	113	Walker-Hackensack-Akeley charters	4,989,693 561,694
		Total	33,930,777
<hr/>			
Chippewa	777	Benson	\$81,001
	775	Kerkhoven-Murdock-Sunburg	421,140
	2853	Lac Qui Parle Valley	1,037,246
	2180	M.A.C.C.R.A.Y.	3,615,906
	129	Montevideo	10,137,875
	2190	Yellow Medicine	1,316,258
		Total	16,609,426
<hr/>			
Chisago	314	Braham	\$1,261,197
	911	Cambridge-Isanti	1,271,703
	2144	Chisago Lakes	22,351,247
	831	Forest Lake	5,348,549
	323	Franconia	166,599
	138	North Branch	21,869,817
	139	Rush City	5,249,413

**Education Aids by County and by School District
2009/2010 School Year**

County	School District No.	School District Name	Education Aid
(Chisago cont.)		charters	1,148,478
		Total	58,667,003
Clay	2854	Ada-Borup	\$227,221
	146	Barnesville	4,986,622
	2164	Dilworth-Glyndon-Felton	9,562,173
	150	Hawley	6,185,749
	2889	Lake Park Audubon	106,538
	152	Moorhead	41,716,687
	2527	Norman County West	77,979
	548	Pelican Rapids	107,654
	914	Ulen-Hitterdal	2,007,911
		Total	64,978,534
Clearwater	162	Bagley	\$7,483,616
	2311	Clearbrook-Gonvick	3,359,405
		Total	10,843,021
Cook	166	Cook County charters	\$3,994,516 1,332,863
		Total	5,327,379
Cottonwood	836	Butterfield	\$3,845
	81	Comfrey	327,636
	505	Fulda	17,876
	330	Heron Lake-Okabena	113,232
	173	Mountain Lake	3,833,153
	2884	Red Rock Central	1,792,177
	2898	Westbrook-Walnut Grove	2,203,179
	177	Windom	6,193,935
		Total	14,485,032
Crow Wing	1	Aitkin	\$429,482
	181	Brainerd	44,343,814
	182	Crosby-Ironton	8,571,348
	482	Little Falls	5,572
	480	Onamia	1,373,535
	186	Pequot Lakes	9,010,894
	484	Pierz	35,458
	2174	Pine River-Backus charters	2,601,415 1,299,774
		Total	67,671,293
Dakota	191	Burnsville	\$57,571,757
	252	Cannon Falls	235,375

**Education Aids by County and by School District
2009/2010 School Year**

County	School District No.	School District Name	Education Aid
(Dakota cont.)	192	Farmington	45,963,804
	200	Hastings	28,206,029
	199	Inver Grove Heights	25,759,387
	194	Lakeville	58,356,588
	659	Northfield	3,813,462
	195	Randolph	3,016,586
	196	Rosemount-Apple Valley-Eagan	197,184,690
	6	South St. Paul	23,699,444
	197	West St. Paul-Mendota Hts.-Eagan charters	32,250,376 14,575,187
			Total
Dodge	756	Blooming Prairie	\$554,113
	531	Byron	156,779
	203	Hayfield	3,154,957
	204	Kasson-Mantorville	13,600,767
	2172	Kenyon-Wanamingo	25,803
	255	Pine Island	520,923
	2125	Triton	7,598,798
			Total
Douglas	206	Alexandria	\$26,670,852
	207	Brandon Public Schools	1,775,963
	208	Evansville	890,968
	2149	Minnewaska	76,794
	213	Osakis	2,917,446
	547	Parkers Prairie	1,411,198
	2342	West Central Area charters	991,522 612,965
			Total
Faribault	242	Alden-Conger	\$15,243
	2860	Blue Earth Area	8,805,382
	2536	Granada Huntley-East Chain	337,848
	2835	Janesville-Waldorf-Pemberton	1,303
	2135	Maple River Schools	1,152,665
	2134	United South Central	4,520,461
		Total	14,832,901
Fillmore	227	Chatfield Public	\$2,957,891
	2198	Fillmore Central	3,982,047
	2137	Kingsland	4,516,368
	229	Lanesboro	2,396,667
	499	Leroy	689,079
	238	Mabel-Canton	1,973,727
	239	Rushford-Peterson	4,027,433
	858	St. Charles	4,494
	534	Stewartville	284,830

**Education Aids by County and by School District
2009/2010 School Year**

County	School District No.	School District Name	Education Aid
(Fillmore cont.)			Total 20,832,536
Freeborn	241	Albert Lea	\$26,386,004
	242	Alden-Conger	3,463,472
	492	Austin	947,861
	756	Blooming Prairie	572,414
	2886	Glenville-Emmons	2,745,677
	497	Lyle	157,239
	2168	N.R.H.E.G.	1,661,521
	2134	United South Central	1,089,009
			Total 37,023,197
Goodhue	252	Cannon Falls	\$7,486,708
	656	Faribault	2,778
	253	Goodhue	3,972,723
	200	Hastings	28,531
	2172	Kenyon-Wanamingo	5,481,456
	813	Lake City	2,579,183
	659	Northfield	229,657
	255	Pine Island	3,350,909
	195	Randolph	346,696
	256	Red Wing	19,211,247
	2125	Triton	54,156
	2805	Zumbrota-Mazeppa	4,858,255
			Total 47,602,298
Grant	261	Ashby	\$951,187
	852	Campbell-Tintah	4,595
	208	Evansville	153,309
	264	Herman-Norcross	1,033,176
	2342	West Central Area	3,973,553
			Total 6,115,820
Hennepin	11	Anoka-Hennepin	\$63,337,678
	271	Bloomington	75,856,145
	286	Brooklyn Center	19,254,788
	877	Buffalo	7,374,486
	879	Delano	5,520,795
	272	Eden Prairie	66,375,148
	273	Edina	54,606,810
	728	Elk River	17,170,313
	270	Hopkins	54,796,896
	1	Minneapolis	332,031,609
	276	Minnetonka	45,348,346
	278	Orono	17,736,652
	279	Osseo	158,211,926
	280	Richfield	32,432,782
	281	Robbinsdale	89,463,948
	883	Rockford	6,540,756
	282	St. Anthony-New Brighton	6,927,276

**Education Aids by County and by School District
2009/2010 School Year**

County	School District No.	School District Name	Education Aid
(Hennepin cont.)	283	St. Louis Park	31,557,484
	110	Waconia	4,514,719
	111	Watertown-Mayer	1,832,071
	284	Wayzata	68,618,689
	277	Westonka charters	14,900,839 135,499,200
	Total		
<hr/>			
Houston	299	Caledonia	\$5,949,452
	294	Houston	11,454,097
	300	La Crescent-Hokah	8,631,829
	238	Mabel-Canton	52,057
	239	Rushford-Peterson	305,459
	297	Spring Grove charters	2,233,157 832,422
Total			29,458,472
<hr/>			
Hubbard	31	Bemidji	3,927,677
	115	Cass Lake-Bena	3,557,938
	306	Laporte	2,093,171
	821	Menahga	240,014
	308	Nevis	4,027,847
	309	Park Rapids	9,279,628
	25	Pine Point	846,331
	113	Walker-Hackensack-Akeley	873,484
Total			24,846,089
<hr/>			
Isanti	314	Braham	\$3,529,259
	911	Cambridge-Isanti	32,498,917
	728	Elk River	4,150
	912	Milaca	62,059
	332	Mora	1,670
	138	North Branch	2,663,293
	333	Ogilvie	245,901
	477	Princeton	3,350,772
	15	St. Francis	2,707,255
Total			45,063,277
<hr/>			
Itasca	32	Blackduck	\$24,663
	317	Deer River	6,875,189
	318	Grand Rapids	26,755,888
	316	Greenway	8,170,972
	319	Nashwauk-Keewatin charters	4,669,220 1,169,320
Total			47,665,252
<hr/>			
Jackson	513	Brewster	\$271,810

**Education Aids by County and by School District
2009/2010 School Year**

County	School District No.	School District Name	Education Aid
(Jackson cont.)	330	Heron Lake-Okabena	2,425,041
	2895	Jackson County	8,458,549
	2448	Martin County West	19,056
	173	Mountain Lake	126,069
	516	Round Lake	219,835
	177	Windom	836,709
	Total		
<hr/>			
Kanabec	314	Braham	\$1,068,707
	2580	East Central	208,562
	2165	Hinckley-Finlayson	375,820
	473	Isle	228,742
	912	Milaca	108,378
	332	Mora	12,164,738
	333	Ogilvie	4,164,182
	578	Pine City	3,014
Total			18,322,143
<hr/>			
Kandiyohi	2396	A.C.G.C.	3,679,101
	2364	Belgrade-Brooten-Elrosa	1,016,460
	2534	Bird Island-Olivia-Lake Lillian	524,944
	775	Kerkhoven-Murdock-Sunburg	1,023,170
	2180	M.A.C.C.R.A.Y.	1,789,589
	345	New London-Spicer	9,536,133
	741	Paynesville	436,287
	815	Prinsburg	216,276
	2890	Renville County West	406,261
	347	Willmar	33,097,321
Total			51,725,543
<hr/>			
Kittson	2683	Greenbush-Middle River	\$8,253
	2171	Kittson Central	2,649,309
	356	Lancaster	1,662,936
	2358	Tri-County	1,792,135
Total			6,112,634
<hr/>			
Koochiching	361	International Falls	\$8,816,796
	36	Kelliher	20,424
	362	Littlefork-Big Falls	2,912,737
	707	Nett Lake	0
	363	South Koochiching	4,125,599
	2142	St. Louis County	15,066
Total			15,890,622
<hr/>			
Lac qui Parle	891	Canby	\$172,173
	378	Dawson-Boyd	3,895,646
	2853	Lac Qui Parle Valley	2,939,972

**Education Aids by County and by School District
2009/2010 School Year**

County	School District No.	School District Name	Education Aid
(Lac qui Parle cont0)	129	Montevideo	812,649
	2903	Ortonville Area	660,625
	2190	Yellow Medicine	23,228
	Total		
Lake	381	Lake Superior	\$8,083,280
	Total		
Lake of the Woods	390	Lake of the Woods	\$4,451,159
	690	Warroad	912,528
	Total		
Le Sueur	716	Belle Plaine	\$55,389
	391	Cleveland	2,382,905
	392	Le Center	4,706,776
	2397	Le Sueur-Henderson	5,631,645
	77	Mankato	554,855
	394	Montgomery-Lonsdale	3,954,472
	721	New Prague Area	5,252,410
	508	St. Peter	3,009,369
	2143	Waterville-Elysian-Morristown charters	3,748,658 1,099,118
	Total		
Lincoln	891	Canby	\$266,187
	402	Hendricks	1,073,338
	403	Ivanhoe	1,421,153
	404	Lake Benton	1,232,390
	414	Minneota	122,629
	2902	R.T.R.	2,156,617
Total			6,272,314
Lyon	2167	Lakeview	\$3,053,569
	415	Lynd	1,328,054
	413	Marshall	17,317,859
	635	Milroy	47,240
	414	Minneota	3,072,472
	2902	R.T.R.	1,623,963
	2904	Tracy Area	3,842,663
Total			30,285,821
McLeod	2159	Buffalo Lake-Hector	800,495
	2365	G.F.W.	471,586
	2859	Glencoe-Silver Lake	11,385,829
	2687	Howard Lake-Waverly-Winsted	1,895,472

**Education Aids by County and by School District
2009/2010 School Year**

County	School District No.	School District Name	Education Aid
(McLeod cont.)	423	Hutchinson	19,695,528
	424	Lester Prairie	2,516,648
	465	Litchfield	3,201
		charters	2,894,565
		Total	39,663,324
Mahnomon	601	Fosston	\$741,345
	432	Mahnomon	5,242,264
	435	Waubun	1,482,042
		charters	985,910
	Total	8,451,561	
Marshall	561	Goodridge	\$346,975
	2683	Greenbush-Middle River	1,226,231
	447	Grygla	1,272,577
	441	Marshall County	3,547,667
	682	Roseau	13,117
	2856	Stephen-Argyle Central	3,157,992
	564	Thief River Falls	458,698
	2358	Tri-County Schools	465,780
	2176	Warren-Alvarado-Oslo	3,070,755
	Total	13,559,792	
Martin	2860	Blue Earth Area	\$15,986
	836	Butterfield	133,908
	2752	Fairmont Area	12,496,394
	2536	Granada Huntley-East Chain	1,539,730
	2895	Jackson County Central	1,795
	2448	Martin County West	5,571,114
	840	St. James	138,235
	458	Truman	1,842,606
	Total	21,739,769	
Meeker	2396	A.C.G.C.	\$2,319,987
	876	Annandale	13,629
	466	Dassel-Cokato	8,956,448
	463	Eden Valley-Watkins	2,508,549
	423	Hutchinson	647,486
	739	Kimball	997,064
	465	Litchfield	12,622,933
	741	Paynesville	684,520
	Total	28,750,614	
Mille Lacs	473	Isle	\$2,512,721
	912	Milaca	11,183,748
	333	Ogilvie	76,239
	480	Onamia	4,077,224

**Education Aids by County and by School District
2009/2010 School Year**

County	School District No.	School District Name	Education Aid
(Mille Lacs cont.)	477	Princeton	7,158,471
		Total	25,008,403
<hr/>			
Morrison	181	Brainerd	\$4,395
	51	Foley	645,586
	738	Holdingsford	167,900
	482	Little Falls	18,137,045
	2753	Long Prairie-Grey Eagle	47,709
	740	Melrose	1,969
	912	Milaca	460,575
	480	Onamia	1,171,565
	484	Pierz	7,967,299
	116	Pillager	874,609
	485	Royalton	4,310,737
	2170	Staples-Motley	3,176,430
	486	Swanville	1,036,088
	487	Upsala	2,927,295
		Total	40,929,202
<hr/>			
Mower	492	Austin	\$34,734,475
	756	Blooming Prairie	638,626
	495	Grand Meadow	2,763,610
	203	Hayfield	2,063,727
	2137	Kingsland	154,402
	499	Leroy	1,529,133
	497	Lyle	1,732,867
	500	Southland	4,588,777
	534	Stewartville	1,343,724
		Total	49,549,343
<hr/>			
Murray	581	Edgerton	\$142,138
	505	Fulda	2,520,996
	2169	Murray County Central	5,946,773
	2689	Pipestone Area	30,599
	2902	R.T.R.	138,915
	2904	Tracy Area	2,200,039
	2898	Westbrook-Walnut Grove	590,827
		Total	11,570,286
<hr/>			
Nicollet	2365	G.F.W.	\$413,947
	2397	Le Sueur-Henderson	147,667
	77	Mankato	13,373,179
	88	New Ulm	2,566,219
	507	Nicollet	2,499,685
	2310	Sibley East	265,209
	508	St. Peter	10,186,816
		Total	29,452,723

**Education Aids by County and by School District
2009/2010 School Year**

County	School District No.	School District Name	Education Aid
Nobles	511	Adrian	\$4,280,518
	513	Brewster	956,534
	581	Edgerton	373,687
	514	Ellsworth	1,144,334
	505	Fulda	865,438
	330	Heron Lake-Okabena	0
	2184	Luverne	131,691
	2169	Murray County Central	18,663
	516	Round Lake	519,056
	518	Worthington charters	20,083,079 1,123,616
			Total
Norman	2854	Ada-Borup	\$4,285,685
	592	Climax	353,241
	599	Fertile-Beltrami	239,244
	432	Mahnomen	121,250
	2215	Norman County East	2,930,478
	2527	Norman County West	2,322,720
	435	Waubun	66,463
		Total	10,319,081
Olmsted	531	Byron	\$10,739,234
	227	Chatfield	2,577,319
	533	Dover-Eyota	8,307,134
	203	Hayfield	324,658
	204	Kasson-Mantorville	123,400
	255	Pine Island	3,853,815
	2899	Plainview-Elgin-Millville	922,664
	535	Rochester	110,738,901
	858	St. Charles	317,411
	534	Stewartville	10,461,104
	2805	Zumbrota-Mazeppa charters	4,562 3,966,186
		Total	152,336,387
Otter Tail	261	Ashby	\$773,026
	146	Barnesville	22,055
	542	Battle Lake	3,127,381
	786	Bertha-Hewitt	864,580
	207	Brandon	9,672
	846	Breckenridge	3,864
	852	Campbell-Tintah	113,564
	22	Detroit Lakes	257,399
	208	Evansville	25,120
	544	Fergus Falls	17,371,735
	23	Frazee-Vergas	1,392,364
	545	Henning	2,591,915
	2889	Lake Park Audubon	68,203
	821	Menahga	34,446
	553	New York Mills	4,799,277

**Education Aids by County and by School District
2009/2010 School Year**

County	School District No.	School District Name	Education Aid
(Otter Tail cont.)	547	Parkers Prairie	2,506,801
	548	Pelican Rapids	5,779,660
	549	Perham	10,350,205
	850	Rothsay	717,210
	820	Sebeka	683,913
	550	Underwood	3,714,253
	2155	Wadena-Deer Creek	2,494,909
	2342	West Central Area	28,724
		Total	57,730,277
<hr/>			
Pennington	561	Goodridge	\$1,696,327
	627	Oklee	311,173
	628	Plummer	52,323
	630	Red Lake Falls	2,641
	564	Thief River Falls	13,888,023
		Total	15,950,487
<hr/>			
Pine	314	Braham	\$590,378
	2580	East Central	5,905,514
	2165	Hinckley-Finlayson	6,184,274
	97	Moose Lake	1,999,067
	578	Pine City	11,565,127
	139	Rush City	428,761
	577	Willow River charters	3,113,156 123,720
		Total	29,909,996
<hr/>			
Pipestone	581	Edgerton	\$2,027,658
	404	Lake Benton	4,466
	2689	Pipestone Area	8,904,764
	2902	R.T.R.	512,575
		Total	11,449,463
<hr/>			
Polk	2311	Clearbrook-Gonvick	\$242,042
	592	Climax	1,027,140
	593	Crookston	9,980,455
	595	East Grand Forks	12,344,744
	599	Fertile-Beltrami	3,557,953
	600	Fisher	1,883,230
	601	Fosston	4,699,945
	627	Oklee	197,656
	630	Red Lake Falls	92,705
	2176	Warren-Alvarado-Oslo	852,200
	2609	Win-E-Mac	3,280,896
		Total	38,158,967
<hr/>			
Pope	206	Alexandria	\$62,243

**Education Aids by County and by School District
2009/2010 School Year**

County	School District No.	School District Name	Education Aid
(Pope cont.)	2364	Belgrade-Brooten-Elrosa	813,294
	777	Benson	353,716
	611	Cyrus	355,396
	768	Hancock	358,338
	2149	Minnewaska	9,186,278
	213	Osakis	2,090
	743	Sauk Centre	4,767
	2342	West Central Area charters	233,448 762,900
	Total		
Ramsey	621	Mounds View	\$70,549,128
	622	North St. Paul-Maplewood	45,050,469
	623	Roseville	48,250,356
	282	St. Anthony-New Brighton	4,923,646
	625	St. Paul	363,579,410
	624	White Bear Lake charters	43,757,538 82,977,881
	Total		
Red Lake	593	Crookston	\$2,014
	627	Oklee	1,359,872
	628	Plummer	1,413,085
	630	Red Lake Falls	3,364,716
	564	Thief River Falls	42,374
	2609	Win-E-Mac	43,995
Total			6,226,057
Redwood	2754	Cedar Mountain	\$2,353,997
	635	Milroy	541,574
	2884	Red Rock Central	1,725,366
	2897	Redwood Falls Area	7,949,856
	85	Springfield	670,679
	2904	Tracy Area	203,379
	640	Wabasso	3,225,409
	2898	Westbrook-Walnut Grove	1,407,320
	2190	Yellow Medicine charters	53,206 422,087
	Total		
Renville	2534	Bird Island-Olivia-Lake Lillian	\$4,804,119
	2159	Buffalo Lake-Hector	3,438,530
	2754	Cedar Mountain	965,898
	2365	G.F.W.	1,499,838
	423	Hutchinson	131,945
	2180	M.A.C.C.R.A.Y.	111,891
	2897	Redwood Falls Area	845,357
	2890	Renville County West	3,720,872
	2190	Yellow Medicine	177,773

**Education Aids by County and by School District
2009/2010 School Year**

County	School District No.	School District Name	Education Aid
(Renville cont.)			Total 15,696,223
Rice	656	Faribault	\$30,131,303
	2172	Kenyon-Wanamingo	224,563
	763	Medford	908,383
	394	Montgomery-Lonsdale	3,230,970
	721	New Prague Area	2,974,053
	659	Northfield	22,139,884
	829	Waseca	30,442
	2143	Waterville-Elysian-Morristown charters	1,734,342 5,220,743
			Total 66,594,684
Rock	581	Edgerton	\$161,719
	514	Ellsworth	233,413
	671	Hills-Beaver Creek	2,409,856
	2184	Luverne	8,508,224
	2689	Pipestone Area	590,808
			Total 11,904,020
Roseau	676	Badger	\$1,856,887
	2683	Greenbush-Middle River	2,928,526
	447	Grygla	190,237
	682	Roseau	9,205,718
	2358	Tri-County	62,784
	690	Warroad	7,242,459
			Total 21,486,611
St. Louis	695	Chisholm	\$5,378,960
	94	Cloquet	1,173,977
	709	Duluth	72,780,807
	696	Ely	3,586,835
	2154	Eveleth-Gilbert	8,008,704
	698	Floodwood	2,505,877
	700	Hermantown	13,222,448
	701	Hibbing	16,711,730
	381	Lake Superior	2,017,976
	2711	Mesabi East	6,135,548
	712	Mountain Iron-Buhl	4,423,400
	707	Nett Lake	1,268,982
	704	Proctor	11,554,269
	2142	St. Louis County	17,104,189
	706	Virginia charters	11,668,797 15,607,991
			Total 193,150,489
Scott	716	Belle Plaine	\$8,132,674
	271	Bloomington	0

**Education Aids by County and by School District
2009/2010 School Year**

County	School District No.	School District Name	Education Aid	
(Scott cont.)	191	Burnsville	16,668,428	
	717	Jordan	10,912,091	
	194	Lakeville	15,079,946	
	2397	Le Sueur-Henderson	64,774	
	721	New Prague Area	15,325,408	
	719	Prior Lake-Savage Area	44,268,705	
	720	Shakopee charters	46,832,633 1,340,943	
	Total			158,625,602
	<hr/>			
Sherburne	726	Becker	\$16,691,225	
	727	Big Lake	22,791,858	
	728	Elk River	46,014,864	
	51	Foley	391,789	
	882	Monticello	2,927,777	
	477	Princeton	11,697,967	
	742	St. Cloud charters	10,586,421 4,768,688	
	Total			115,870,589
<hr/>				
Sibley	716	Belle Plaine	\$1,017,951	
	2159	Buffalo Lake-Hector	301,199	
	2365	G.F.W.	3,795,822	
	2859	Glencoe-Silver Lake	745,639	
	2397	Le Sueur-Henderson	2,246,626	
	108	Norwood	128,372	
	2310	Sibley East charters	8,445,281 1,228,017	
	Total			17,908,907
<hr/>				
Stearns	745	Albany	\$10,995,114	
	876	Annandale	1,258,193	
	2364	Belgrade-Brooten-Elrosa	3,206,491	
	463	Eden Valley-Watkins	3,470,430	
	738	Holdingsford	6,678,286	
	739	Kimball	3,692,204	
	2753	Long Prairie-Grey Eagle	23,616	
	740	Melrose	10,069,399	
	2149	Minnewaska	2,169	
	741	Paynesville	6,113,373	
	750	Rocori	14,279,248	
	485	Royalton	3,226	
	748	Sartell-St. Stephen	22,008,170	
	743	Sauk Centre	5,386,963	
	742	St. Cloud	59,390,669	
	487	Upsala charters	140,698 2,366,279	
Total			149,084,526	

**Education Aids by County and by School District
2009/2010 School Year**

County	School District No.	School District Name	Education Aid
Steele	756	Blooming Prairie	\$2,985,749
	2172	Kenyon-Wanamingo	25,233
	763	Medford	3,862,349
	2168	N.R.H.E.G.	2,188,189
	761	Owatonna	35,093,841
	2125	Triton	40,008
	829	Waseca charters	15,829 244,000
	Total		
<hr/>			
Stevens	771	Chokio-Alberta	\$1,153,540
	2888	Clinton-Graceville-Beardsley	2,409
	611	Cyrus	151,562
	768	Hancock	1,507,901
	264	Herman-Norcross	80,130
	2853	Lac Qui Parle Valley	1,595
	769	Morris	7,098,195
	2342	West Central Area	33,351
Total			10,028,684
<hr/>			
Swift	777	Benson	\$6,662,763
	768	Hancock	51,375
	775	Kerkhoven-Murdock	2,709,112
	2853	Lac Qui Parle Valley	2,278,678
	769	Morris	4,798
Total			11,706,726
<hr/>			
Todd	786	Bertha-Hewitt	\$2,985,982
	787	Browerville	3,885,803
	2759	Eagle Valley	2,425,582
	482	Little Falls	7,932
	2753	Long Prairie-Grey Eagle	8,467,297
	740	Melrose	485,643
	213	Osakis	2,387,951
	743	Sauk Centre	2,055,499
	2170	Staples-Motley	3,998,340
	486	Swanville	1,492,229
	487	Upsala	25,693
	818	Verndale	433,568
	2155	Wadena-Deer Creek	13,856
Total			28,665,373
<hr/>			
Traverse	801	Browns Valley	\$1,157,725
	852	Campbell-Tintah	234,876
	771	Chokio-Alberta	2,302
	2888	Clinton-Graceville-Beardsley	427,858
	264	Herman-Norcross	46,072
	803	Wheaton Area	3,244,626

**Education Aids by County and by School District
2009/2010 School Year**

County	School District No.	School District Name	Education Aid
(Traverse cont.)			Total 5,113,459
Wabasha	253	Goodhue	\$190,090
	813	Lake City	5,724,030
	2899	Plainview-Elgin-Millville	8,597,772
	535	Rochester	279,380
	811	Wabasha-Kellogg	4,178,985
	861	Winona Area	74,650
	2805	Zumbrota-Mazeppa	2,006,917
		Total	21,051,825
Wadena	821	Menahga	\$3,883,502
	820	Sebeka	3,248,881
	2170	Staples-Motley	1,706,411
	818	Verndale	3,335,939
	2155	Wadena-Deer Creek	5,453,099
		Total	17,627,833
Waseca	2835	Janesville-Waldorf-Pemberton	\$3,205,553
	2135	Maple River	39,282
	763	Medford	22,947
	2168	N.R.H.E.G.	2,477,258
	761	Owatonna	9,179
	75	St. Clair	3,528
	2134	United South Central	26,296
	829	Waseca	14,620,417
	2143	Waterville-Elysian-Morristown charters	386,436 1,069,034
		Total	21,859,931
Washington	2144	Chisago Lakes	\$967,975
	831	Forest Lake	24,526,255
	200	Hastings	3,736,111
	832	Mahtomedi	21,648,463
	622	North St Paul-Maplewood	38,748,572
	833	South Washington	112,425,491
	834	Stillwater	56,658,257
	624	White Bear Lake charters	10,054,483 16,418,914
		Total	285,184,521
Watowan	836	Butterfield	\$1,843,090
	81	Comfrey	172,308
	837	Madelia	3,523,139
	173	Mountain Lake	6,635
	840	St. James	8,221,298
	458	Truman	671,053

**Education Aids by County and by School District
2009/2010 School Year**

County	School District No.	School District Name	Education Aid
(Watonwan cont.)			Total 14,437,522
Wilkin	146	Barnesville	\$558,784
	846	Breckenridge	5,650,982
	852	Campbell-Tintah	905,645
	544	Fergus Falls	1,859
	850	Rothsay	798,012
			Total 7,915,282
Winona	227	Chatfield	\$8,060
	294	Houston	988,337
	300	La Crescent-Hokah	1,182,388
	857	Lewiston-Altura	5,276,043
	2899	Plainview-Elgin-Millville	292,098
	239	Rushford-Peterson	456,724
	858	St. Charles	5,982,568
	861	Winona Area charters	25,047,228 2,721,594
			Total 41,955,040
Wright	876	Annandale	\$9,987,214
	877	Buffalo	31,868,073
	466	Dassel-Cokato	6,894,562
	879	Delano Public	9,317,987
	728	Elk River	16,419,904
	2859	Glencoe-Silver Lake	0
	2687	Howard Lake-Waverly-Winsted	5,217,863
	881	Maple Lake	6,911,645
	882	Monticello	27,102,554
	883	Rockford	3,319,516
	742	St. Cloud	2,310,151
	885	St. Michael-Albertville	33,545,513
	111	Watertown-Mayer charters	964,173 975,960
			Total 154,835,116
Yellow Medicine	891	Canby	\$3,642,722
	378	Dawson-Boyd	95,674
	402	Hendricks	1,214
	2167	Lakeview	1,199,447
	414	Minneota	144,887
	129	Montevideo	482,904
	2897	Redwood Falls Area	5,621
	2190	Yellow Medicine charters	5,292,539 2,365,456
			Total 13,230,464

State Total: \$6,145,177,042

Appendix B

Selected Taxes That Are Not Entirely Allocated to Minnesota Counties

Type of Tax	Allocated to Minnesota Counties		Not Allocated to Minnesota Counties		TOTAL
	Amount	Percent*	Amount	Percent*	
Individual Income Tax**	\$5,933,286,595	96.2%	\$234,092,799	3.8%	\$6,167,379,394
Sales/Use Tax**	\$3,792,834,309	84.1%	\$719,073,327	15.9%	\$4,511,907,636
Total	\$9,726,120,904	91.1%	\$953,166,126	8.9%	\$10,679,287,030

* Percents added across equal 100 percent.

** Income tax paid by nonresidents is not allocated to Minnesota counties. See page 68 for discussion of estimated sales/use tax amounts not allocated to Minnesota counties.

Appendix C

2009 Personal Income by County¹⁷

Personal income by county is estimated by the Bureau of Economic Analysis, and is defined as “the sum of wage and salary disbursements, other labor income, proprietors’ income with inventory valuation and capital consumption adjustments, rental income of persons with capital consumption adjustment, personal dividend income, personal interest income, and transfer payments to persons, less personal contributions for social insurance.”

	Personal Income (millions)	County Per Capita Personal Income	Economic Development Region Per Capita Personal Income
Aitkin	\$468	\$29,756	\$34,114
Anoka	12,369	36,888	46,008
Becker	1,091	33,983	34,528
Beltrami	1,361	30,813	30,620
Benton	1,249	31,120	32,675
Big Stone	198	37,172	37,810
Blue Earth	2,065	33,833	35,679
Brown	919	35,456	35,679
Carlton	1,056	30,825	34,114
Carver	4,634	50,791	46,008
Cass	980	34,569	31,093
Chippewa	494	39,866	37,810
Chisago	1,718	34,025	30,937
Clay	1,921	33,840	34,528
Clearwater	235	28,593	30,620
Cook	196	36,074	34,114
Cottonwood	430	38,734	38,702
Crow Wing	1,929	30,930	31,093
Dakota	17,338	43,271	46,008
Dodge	730	36,975	37,251
Douglas	1,258	34,619	34,528
Faribault	648	44,529	35,679
Fillmore	692	33,244	37,251
Freeborn	1,091	35,166	37,251
Goodhue	1,747	38,058	37,251
Grant	220	37,608	34,528
Hennepin	60,322	51,602	46,008
Houston	703	36,296	37,251
Hubbard	591	31,540	30,620
Isanti	1,281	32,701	30,937
Itasca	1,397	31,282	34,114
Jackson	437	40,573	38,702
Kanabec	460	28,643	30,937
Kandiyohi	1,608	38,842	35,617
Kittson	172	38,460	35,765
Koochiching	441	33,484	34,114
Lac qui Parle	299	41,478	37,810
Lake	401	36,921	34,114
Lake of the Woods	118	30,220	30,620
LeSueur	949	33,827	35,679

¹⁷ Unlike the remainder of the report, 2009 population was used in this table and in the maps on pages 114 and 115 to better reflect 2009 per capita income.

	Personal Income (millions)	County Per Capita Personal Income	Economic Development Region Per Capita Personal Income
Lincoln	\$208	\$35,863	\$38,702
Lyon	935	37,435	38,702
McLeod	1,234	33,303	35,617
Mahnomen	146	29,124	30,620
Marshall	336	35,436	35,765
Martin	831	40,667	35,679
Meeker	745	32,309	35,617
Mille Lacs	708	26,831	30,937
Morrison	1,014	30,990	31,093
Mower	1,399	36,726	37,251
Murray	364	43,234	38,702
Nicollet	1,147	35,658	35,679
Nobles	766	37,564	38,702
Norman	250	37,697	35,765
Olmsted	6,136	42,796	37,251
Otter Tail	1,900	33,586	34,528
Pennington	528	38,451	35,765
Pine	796	28,117	30,937
Pipestone	365	39,083	38,702
Polk	1,095	35,545	35,765
Pope	401	36,722	34,528
Ramsey	21,911	42,320	46,008
Red Lake	123	29,694	35,765
Redwood	621	39,999	38,702
Renville	598	37,407	35,617
Rice	1,953	30,800	37,251
Rock	357	37,546	38,702
Roseau	543	34,094	35,765
St. Louis	6,963	35,517	34,114
Scott	5,236	39,986	46,008
Sherburne	2,694	30,566	32,675
Sibley	531	35,405	35,679
Stearns	4,939	33,222	32,675
Steele	1,349	36,678	37,251
Stevens	365	37,838	34,528
Swift	346	31,949	37,810
Todd	679	28,467	31,093
Traverse	141	39,492	34,528
Wabasha	803	36,676	37,251
Wadena	394	29,426	31,093
Waseca	645	33,965	35,679
Washington	10,776	45,486	46,008
Watsonwan	371	33,589	35,679
Wilkin	236	36,827	34,528
Winona	1,665	33,309	37,251
Wright	4,110	34,059	32,675
Yellow Medicine	395	39,294	37,810
Metro	\$132,586	\$46,008	
Nonmetro	\$83,682	\$34,592	
Statewide	\$216,268	\$40,798	

Appendix D

Personal Income, Taxes, and Aids/Credits by Economic Development Region

Personal income by county is estimated by the Bureau of Economic Analysis and is defined as “the sum of wage and salary disbursements, other labor income, proprietors’ income with inventory valuation and capital consumption adjustments, rental income of persons with capital consumption adjustment, personal dividend income, personal interest income, and transfer payments to persons, less personal contributions for social insurance.” Per capita amounts for personal income, taxes, and aids/credits in this appendix are calculated using 2010 population, so that the tax and aids/credits per capita amounts match the amounts shown on tables throughout the report. This means that the per capita amounts for personal income in this appendix do not match the amounts shown in Appendix C, or on the maps on pages 114 and 115, which are calculated using 2009 population. State per capita taxes exclude taxes attributed to nonresidents.

		Per Capita (2010 Population)		
		Personal Income	Taxes	Aids/Credits
Northern Regions	Northwest (1)	\$35,400	\$1,867	\$2,856
	Headwaters (2)	29,537	1,622	2,844
	Arrowhead (3)	33,481	1,986	2,467
	West Central (4)	33,982	1,927	2,270
	Five (5)	30,649	1,801	2,301
	East Central (7E)	30,300	1,568	2,058
Southern Regions	Six East (6E)	35,493	1,921	2,270
	Upper MN Valley (6W)	38,314	1,870	2,834
	Central Minnesota (7W)	32,296	2,008	1,898
	Southwest (8)	37,622	1,879	2,588
	Nine (9)	35,043	1,895	2,105
	Southeastern MN (10)	36,933	2,044	2,078
Nonmetro Per Capita		\$34,095	\$1,920	\$2,235
Metro Per Capita		\$46,528	\$2,914	\$2,163
State Per Capita		\$40,775	\$2,454	\$2,196