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**House Research Department**  
**Major State Aids and Taxes**  
**A Comparative Analysis**

**1996 Update**

**April 1998**

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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 over ten years, although many of the reports in earlier years contained significantly less information.

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# Introduction

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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, homestead and agricultural credit aid (HACA), county criminal justice aid, community corrections funding, property tax refund, and targeting.
- **Property Tax Data** including property tax levies by type of taxing district, miscellaneous property tax credits, property valuation data and average tax rates
- **Major State Taxes** including individual income tax, sales/use tax, motor vehicle excise tax, motor fuels tax, motor vehicle license tax, and corporate franchise (income) tax

[\[Go to regional data.\]](#)

[\[Go to county data.\]](#)

The report is divided into four main 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 summary data for the most recent available year on the statewide totals and compares the metro and the non-metro 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 when using the report are mentioned in this section. In addition to information from the most recent year, section 1 also contains historical information. Where possible, the data is for a five-year time period. However, fewer years may be displayed in the cases where program changes have made data not comparable or the data is not readily available for a full five years.

Section 1 is divided into three parts. They are:

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

Some of the data in this section relates to 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 non-metro 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. A map on page 5 shows the counties and the economic development regions followed by a table on page 6 listing the 1996 county population estimates, which were used to calculate per capita amounts in the report.

The standard format for each aid or tax consists of five or six pages of information. The first three (or four) pages contain information and data for the latest available year; the last two contain historical data.

**FIRST PAGE:**\* A program description of the aid or tax. It also contains 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.

**SECOND AND THIRD PAGES:** A map showing the per capita distribution of the aid or tax by **county** for the most recent year (second page) and by **economic development region (EDR)** for the most recent year (third page).

The counties were grouped by dividing the data range for each aid and tax into four segments. The map legend shows the size of the four segments, the per capita amount received or paid by the average county or economic development region (EDR), 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 and consistency with tables used in the report. 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.

**FOURTH PAGE:** 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 (e.g., not adjusted for inflation). Hennepin and Ramsey counties are shown separately from the rest of the metro counties on this page and the next one 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.

**FIFTH PAGE:** The bar graph on the last page of each set shows a per capita aid or tax, comparing the first year and the last year of the time period, unadjusted for inflation. The statewide per capita is shown on the top line, followed by the 12 non-metro economic development regions. In the case of the metro region, Hennepin County and Ramsey County are shown separately, followed by the remaining five metro counties.

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\*For some of the aids or taxes, this discussion takes two pages.





The 1996 population estimates listed below, determined by the state demographer, are used to calculate all per capita amounts in the report.

<u>County Name</u>	<u>Population</u>	<u>Percent State Total</u>	<u>County Name</u>	<u>Population</u>	<u>Percent State Total</u>
Aitkin	13,739	0.3%	Martin	22,872	0.5%
Anoka	278,531	5.9	Meeker	21,509	0.5
Becker	29,247	0.6	Mille Lacs	20,212	0.4
Beltrami	36,972	0.8	Morrison	31,041	0.7
Benton	33,707	0.7	Mower	37,674	0.8
Big Stone	5,941	0.1	Murray	9,637	0.2
Blue Earth	55,335	1.2	Nicollet	29,721	0.6
Brown	27,895	0.6	Nobles	20,578	0.4
Carlton	30,776	0.7	Norman	7,876	0.2
Carver	59,183	1.3	Olmsted	115,169	2.5
Cass	24,107	0.5	Otter Tail	53,552	1.1
Chippewa	13,155	0.3	Pennington	13,586	0.3
Chisago	37,269	0.8	Pine	23,323	0.5
Clay	52,895	1.1	Pipestone	10,468	0.2
Clearwater	8,482	0.2	Polk	32,885	0.7
Cook	4,313	0.1	Pope	10,956	0.2
Cottonwood	12,793	0.3	Ramsey	496,068	10.6
Crow Wing	49,560	1.1	Red Lake	4,455	0.1
Dakota	325,079	6.9	Redwood	17,325	0.4
Dodge	16,926	0.4	Renville	17,567	0.4
Douglas	30,927	0.7	Rice	52,821	1.1
Faribault	16,614	0.4	Rock	9,943	0.2
Fillmore	20,916	0.4	Roseau	16,230	0.3
Freeborn	32,698	0.7	St. Louis	199,103	4.3
Goodhue	42,742	0.9	Scott	71,547	1.5
Grant	6,220	0.1	Sherburne	53,772	1.1
Hennepin	1,070,709	22.9	Sibley	14,785	0.3
Houston	19,245	0.4	Stearns	128,522	2.7
Hubbard	16,440	0.4	Steele	32,018	0.7
Isanti	29,110	0.6	Stevens	10,637	0.2
Itasca	42,763	0.9	Swift	11,142	0.2
Jackson	11,757	0.3	Todd	23,931	0.5
Kanabec	13,815	0.3	Traverse	4,374	0.1
Kandiyohi	41,502	0.9	Wabasha	20,581	0.4
Kittson	5,535	0.1	Wadena	13,397	0.3
Koochiching	15,947	0.3	Waseca	18,274	0.4
Lac Qui Parle	8,704	0.2	Washington	181,741	3.9
Lake	10,558	0.2	Watonwan	11,750	0.3
Lake of Woods	4,430	0.1	Wilkin	7,387	0.2
LeSueur	24,739	0.5	Winona	49,223	1.1
Lincoln	6,769	0.1	Wright	79,984	1.7
Lyon	25,284	0.5	Yellow Medicine	11,629	0.2
McLeod	34,197	0.7			
Mahnomen	5,241	0.1			
Marshall	10,716	0.2			
<b>METRO</b>	<b>2,482,858</b>	<b>53.0%</b>			
<b>NON-METRO</b>	<b>2,199,890</b>	<b>47.0%</b>			
<b>STATE TOTAL</b>	<b>4,682,748</b>	<b>100.0%</b>			

## Major State Aids

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# Education Aid

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## 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 77 percent of the total aid is "general education aid," which is distributed through an equalization aid formula to school districts on an entitlement basis using each school district's pupil count and relative property wealth as its primary factors.

## Aid Amount and Reporting

### 1995/1996 Education Aid: \$3.5 billion

The total education aid for the 1995/1996 school year is \$3,535,738,009. The amounts received by school districts for property tax credits (i.e., taconite homestead credit, disparity reduction credit, etc.) are not included in this amount since they are itemized elsewhere in the report.

All education aids are reported by home county, that is, the county where the school district's administrative headquarters is located. If a school district is located in more than one county, the total aid for that school district is included in the home county's aid amount. Data by school district by county portion is not available. Education aid by home county by school district, obtained from the Department of Children, Families and Learning is listed in Appendix A.

The education aid total does not include \$6,754,963 that went to the 17 charter schools operating in 1995/1996, and also does not include lesser amounts spent on metropolitan intermediate school districts and non-metropolitan educational cooperative districts.<sup>1</sup>

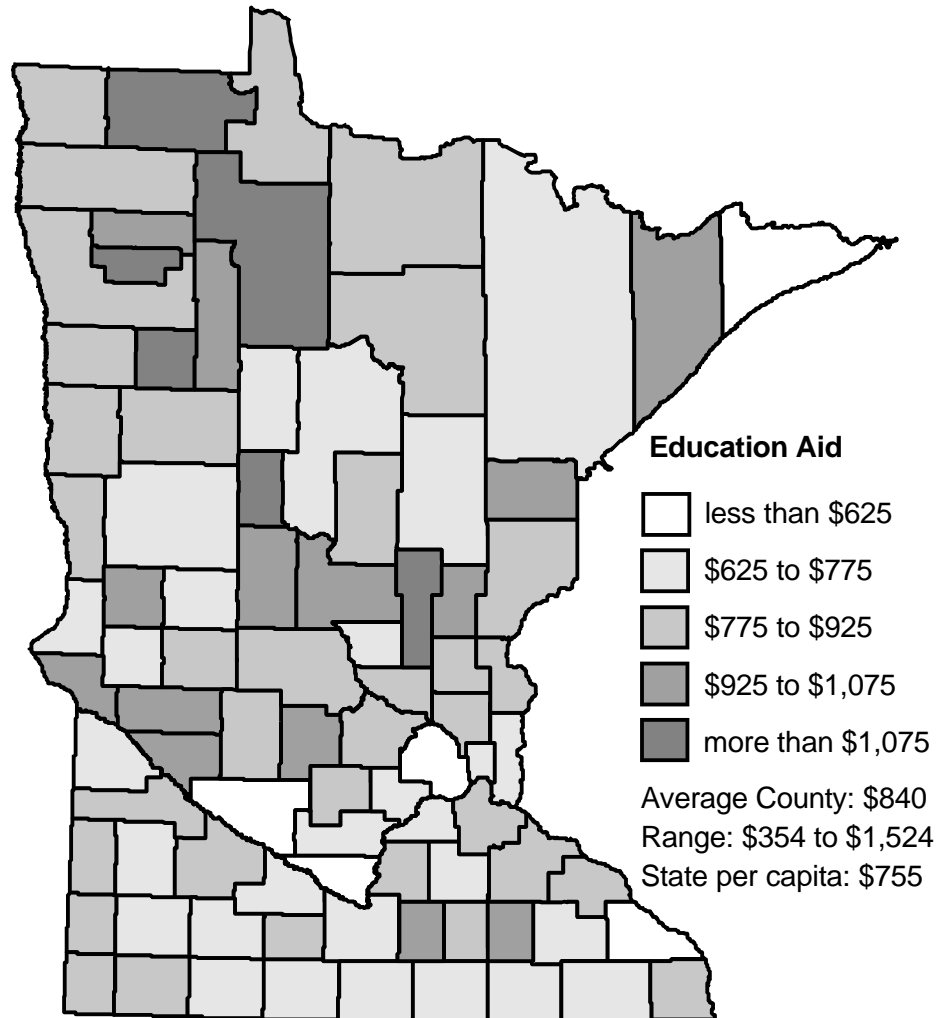
## Recent Law Changes

The 1995 Legislature substantially increased the percentage of K-12 education costs that are funded through state education aid, as opposed to local property tax levies. This accounts for the increase in education aid from \$2.8 billion in 1994/95 to \$3.5 billion in 1995/96.

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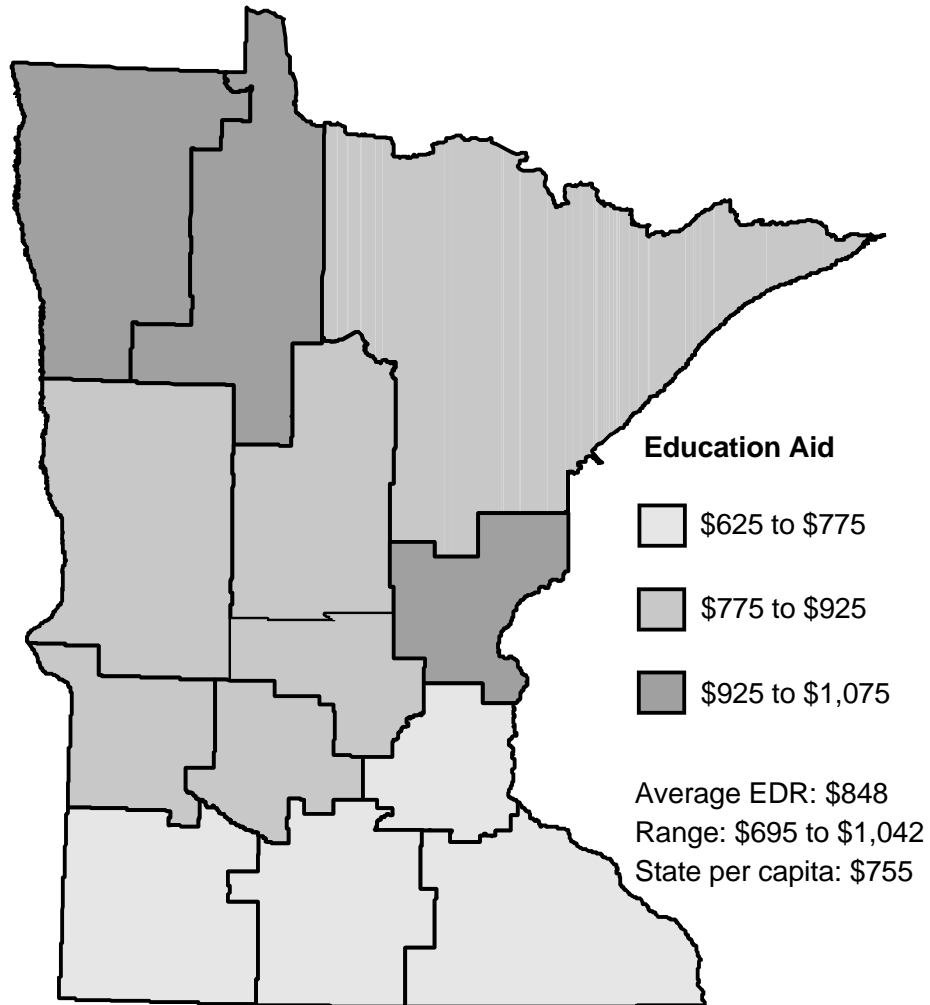
<sup>1</sup> In 1995/96, metropolitan intermediate school districts #287, #916, and #917 received \$5,600 in education aid, and non-metropolitan educational cooperative districts received \$653,632 in aid. Before 1994/95, larger amounts of educational aid were paid directly to intermediate districts and educational cooperative districts. Since that time, additional aid has been paid to school districts which, in turn, distribute the aid to intermediate and cooperative districts. This change in aid distribution has resulted in a substantial decrease in aid paid directly to intermediate and cooperative districts.

### Education Aid per capita, 1995-96 by County\*



\*The proportion of the population in school varies from county to county. Although it may be more appropriate to display this information on a per pupil basis, the data is not readily available at that level.

### Education Aid per capita, 1995-96 by Economic Development Region



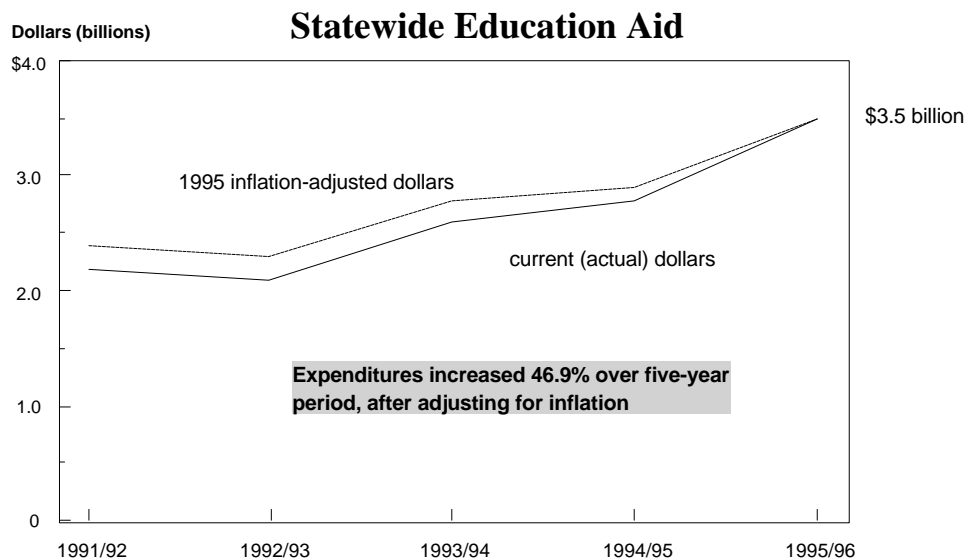
## The Past Five Years of Education Aid

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.

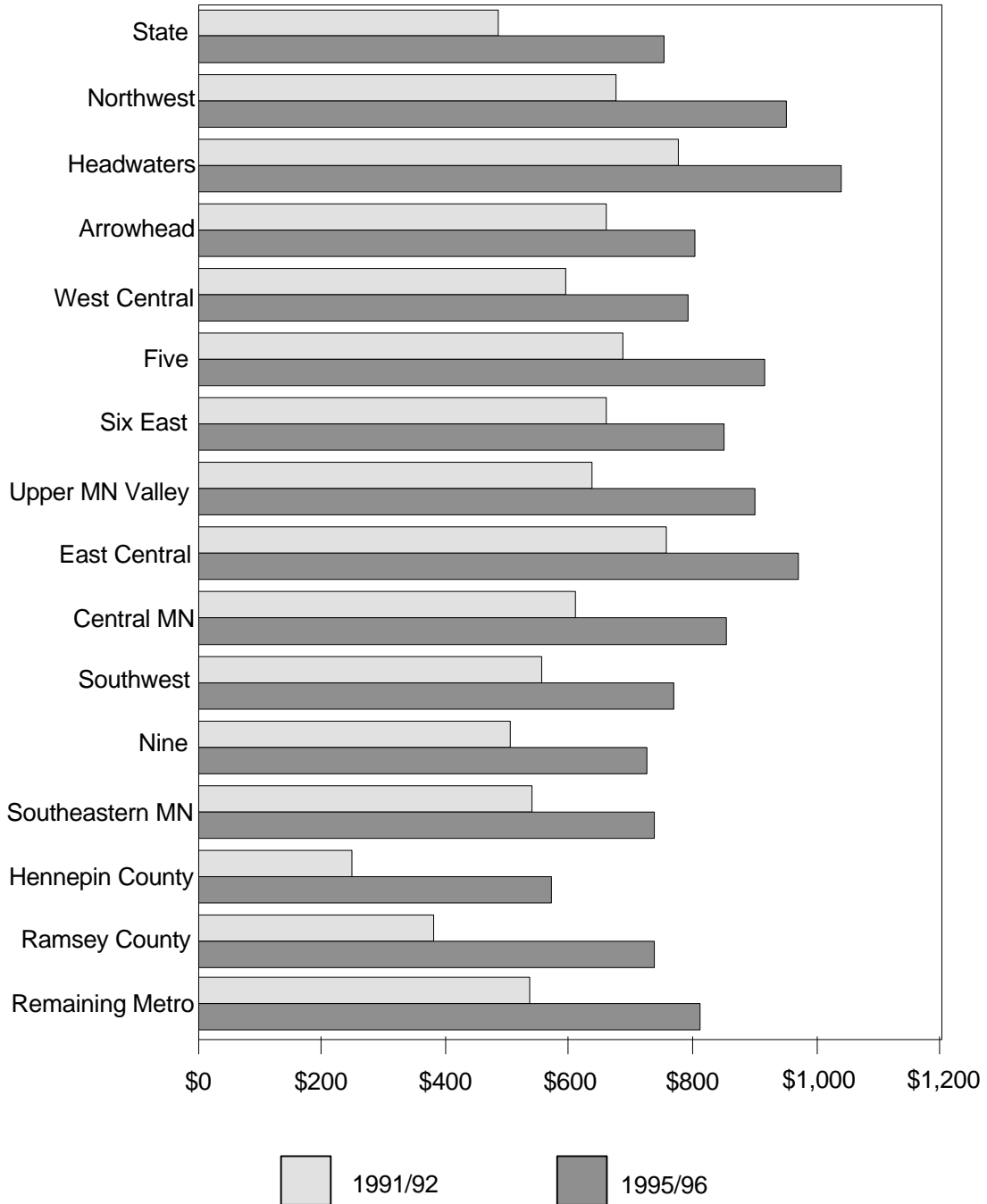
### Education Aid: 1991/1992 School Year to 1995/1996 School Year

Current dollars, in thousands

	1991/92	1992/93	1993/94	1994/95	1995/96	5 Yr. Chg. Aid
<b>State</b>	<b>\$2,186,603</b>	<b>\$2,123,148</b>	<b>\$2,586,244</b>	<b>\$2,780,990</b>	<b>\$3,535,738</b>	<b>62%</b>
Northern Regions						
Northwest	61,022	60,078	68,101	75,589	87,046	43
Headwaters	53,171	53,739	60,464	64,496	74,555	4
Arrowhead	206,946	200,811	218,069	226,329	255,175	23
West Central	118,269	118,235	132,745	140,741	163,943	39
Five	93,059	93,446	104,578	111,306	130,347	4
East Central	85,850	87,767	97,760	105,912	120,165	4
Southern Regions						
Six East	73,292	71,813	80,064	84,483	97,765	33
Upper MN Valley	32,112	32,061	35,191	39,234	45,618	42
Central MN	165,524	164,561	190,089	206,404	253,122	53
Southwest	68,780	65,129	74,613	78,922	95,907	39
Nine	110,422	105,479	124,665	135,785	161,990	47
Southeastern MN	231,379	228,423	260,546	269,875	325,457	41
<b>Total Non-Metro</b>	<b>\$1,299,826</b>	<b>\$1,281,542</b>	<b>\$1,446,884</b>	<b>\$1,539,079</b>	<b>\$1,811,001</b>	<b>39%</b>
Metro Region						
Hennepin County	260,500	220,771	354,982	398,570	612,249	135
Ramsey County	188,491	186,385	245,734	258,248	367,494	95
Remaining Metro	437,785	434,450	538,644	585,094	744,994	7
<b>Total Metro</b>	<b>\$886,777</b>	<b>\$841,606</b>	<b>\$1,139,360</b>	<b>\$1,241,911</b>	<b>\$1,724,737</b>	<b>94%</b>



### Per Capita Education Aid 1991/92 and 1995/96





# Human Services Aid

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## 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 service costs.

## Aid Amount and Reporting

### Calendar Year 1995 Human Services Aid: \$2.0 billion

The state's share of the human services expenditures for calendar year 1995 is \$2,021,340,933. The statewide amounts by program are listed below.

Type of Program	Amount	Percent
Medical Assistance (MA)	\$1,189,428,717	58.8%
Aid to Families with Dependent Children (AFDC)	145,163,326	7.2
General Assistance (GA)	54,613,048	2.7
General Assistance Medical Care (GAMC)	158,860,666	7.9
Social Services (including CSSA)	407,408,364 <sup>2</sup>	20.2
Miscellaneous:		
Minnesota Supplemental Assistance	54,672,938	2.7
Work Readiness	7,918,418	0.4
Food Stamp Delivery	61,488	0.0
Title IV Child Support	3,018,170	0.1
Other	382,881	0.0
<b>Total</b>	<b>\$2,021,528,016</b>	<b>100.0%</b>

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<sup>2</sup> Includes \$91.1 million for the state's share of the cost of care for certain clients in regional treatment centers and \$29.5 million for the state's share of chemical dependency programs.

Minnesota counties collect mortgage registration and deed tax. They retain 3 percent of the tax and the remaining 97 percent is an offset against the state's share of human service programs. In prior year reports those amounts were shown in a separate table in the appendix. However, beginning with data for 1992 and subsequent years, the amounts are directly incorporated into the state aid amounts provided by the Department of Human Services and therefore, are included in the tables of this report.

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

- Region VIII N—Lincoln, Lyon, and Murray
- Human Service Board—Faribault and Martin<sup>3</sup>

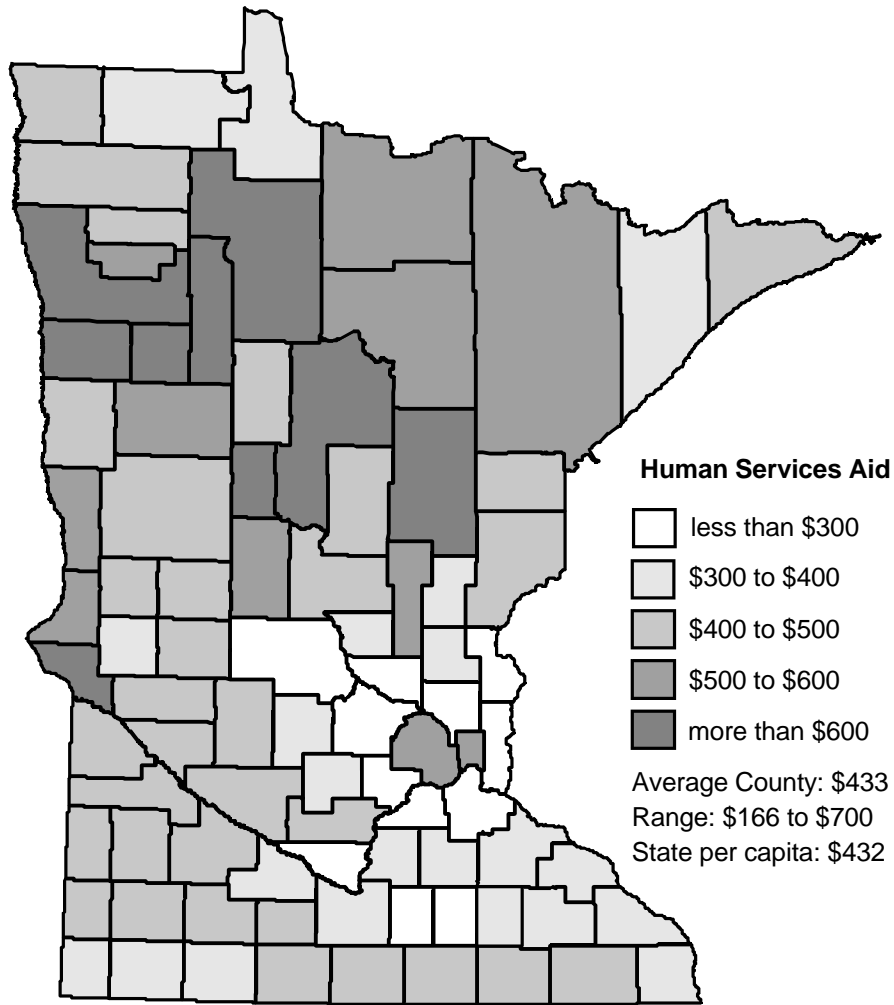
In these two groups, human services aid is administered through a "home" county: Lyon in Region VIII N and Faribault in the Human Service Board. The total human service amount for Region VIII N is \$17.4 million and for the Human Service Board, \$17.6 million. On the county tables, all of Region VIII N's amount is listed in Lyon County and all of the Human Service Board's amount is listed in Faribault County. A per capita estimate for these five counties appears in a footnote on the respective county tables.

Human services aid data was obtained from the Department of Human Services, Financial Management Division.

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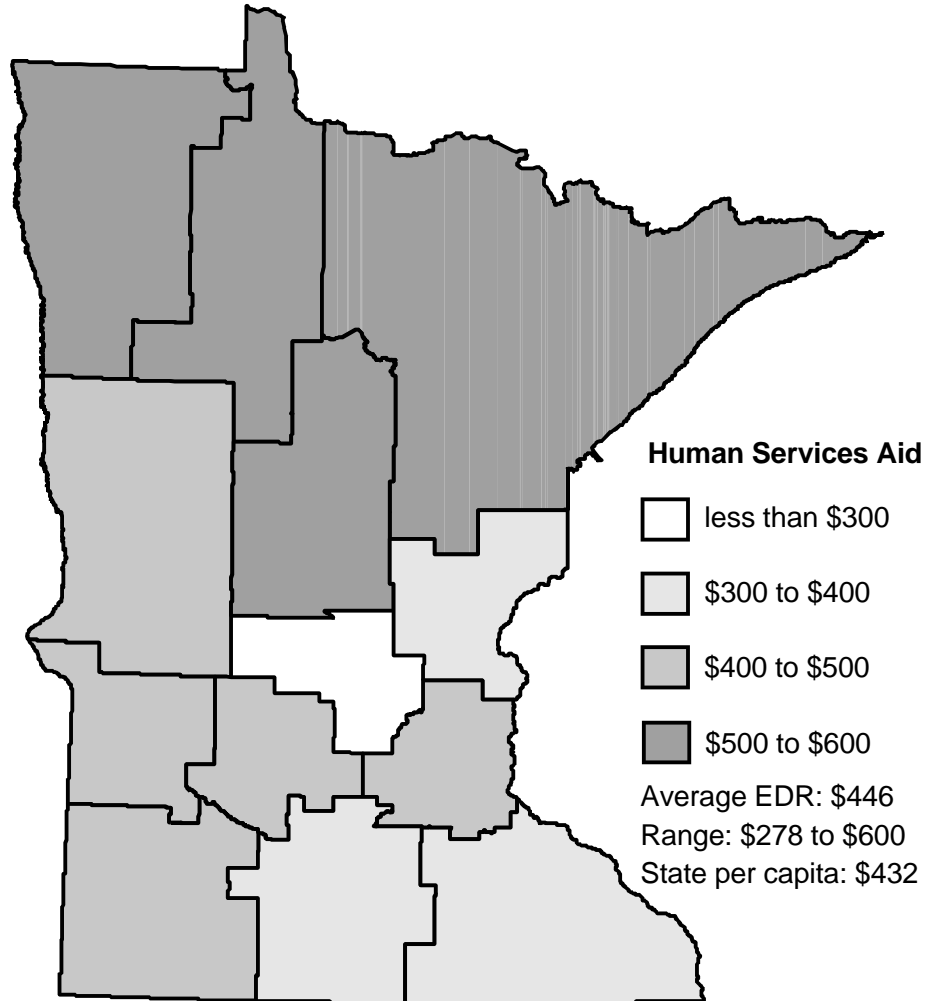
<sup>3</sup> Prior to 1991, Watonwan was included in the Human Service Board. In 1991, Watonwan County left the joint county board and became responsible for its own human service programs.

### Human Services Aid per capita, 1995 by County\*



\*The proportion of the population receiving human services aid varies from county to county. Although it may be more appropriate to display this information on a per case basis, aggregating cases across program types presents methodological difficulties.

### Human Services Aid per capita, 1995 by Economic Development Region



## The Past Five Years of Human Services Aid

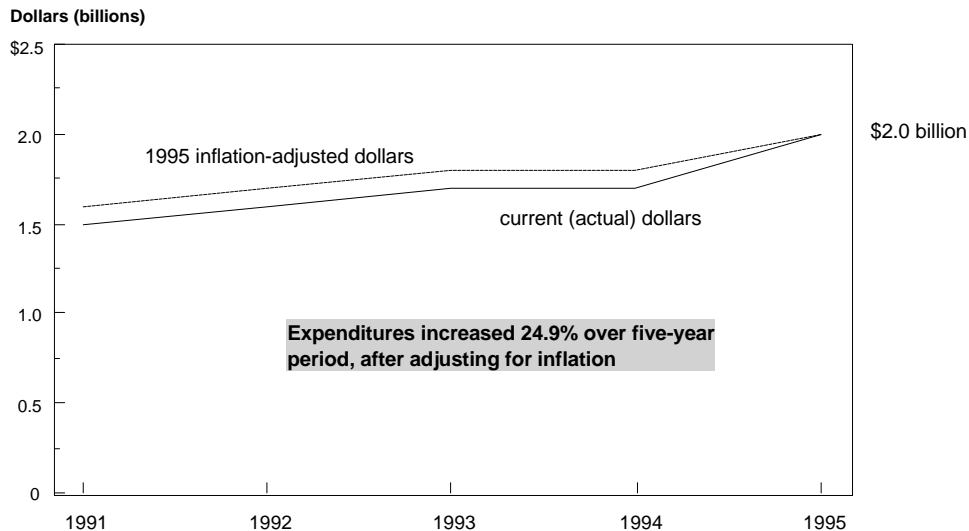
The table below shows the distribution of human services aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of human services aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Human Services Aid: 1991 to 1995

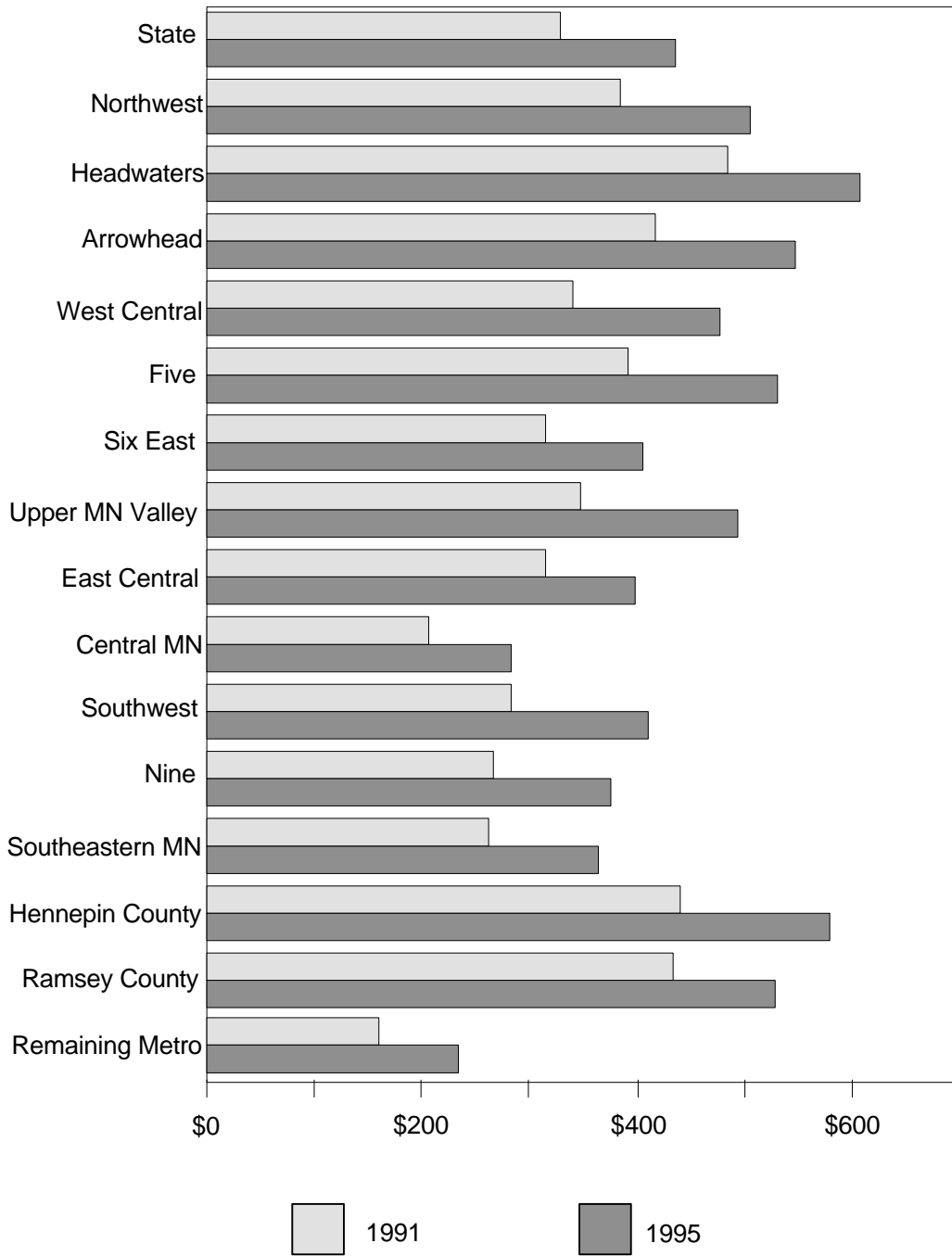
Current dollars, in thousands

	1991	1992	1993	1994	1995	5 Yr Chg. Aid
<b>State</b>	<b>\$1,461,620</b>	<b>\$1,585,545</b>	<b>\$1,670,394</b>	<b>\$1,708,149</b>	<b>\$2,021,528</b>	<b>38%</b>
<b>Northern Regions</b>						
Northwest	34,628	37,427	36,692	38,666	46,125	33
Headwaters	32,554	33,479	35,241	33,535	42,965	32
Arrowhead	130,015	138,067	143,658	148,098	173,027	33
West Central	67,469	76,828	81,439	80,217	97,822	45
Five	52,211	53,582	59,523	60,467	74,408	43
East Central	35,056	35,989	38,419	38,967	48,189	37
<b>Southern Regions</b>						
Six East	34,711	37,219	39,494	39,191	46,272	33
Upper MN Valley	17,612	18,826	20,402	20,399	24,982	42
Central MN	55,136	62,009	65,454	67,391	82,224	49
Southwest	35,042	39,485	42,333	42,442	51,035	46
Nine	57,956	64,398	69,076	70,264	82,923	43
Southeastern MN	111,902	119,613	128,698	130,859	158,951	42
<b>Total Non-Metro</b>	<b>\$664,293</b>	<b>\$716,924</b>	<b>\$763,340</b>	<b>\$770,495</b>	<b>\$928,925</b>	<b>40%</b>
<b>Metro Region</b>						
Hennepin County	458,015	488,435	494,897	516,906	618,377	35
Ramsey County	212,246	231,337	249,211	249,399	262,243	24
Remaining Metro	127,066	148,850	162,856	171,349	211,983	67
<b>Total Metro</b>	<b>\$797,327</b>	<b>\$868,622</b>	<b>\$906,964</b>	<b>\$937,654</b>	<b>\$1,092,603</b>	<b>37%</b>

### Statewide Human Services Aid



### Per Capita Human Services Aid 1991 and 1995





# Highway Aid

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## Program Description

**Highway Aid** is the total amount of state aid distributed to counties, cities with more than 5,000 persons and towns for highway purposes. It includes three basic types of aid: (1) amounts distributed according to constitutional formula to all counties and to cities with population over 5,000, (2) amounts distributed to counties, cities and towns from state bridge 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, a portion of motor vehicle excise tax revenues, and proceeds from state bridge bonds.

## Aid Amount and Reporting

### 1995 Highway Aid: \$359.6 million

The total state highway aid paid in calendar year 1995 to the counties, cities (i.e., municipal) and towns is shown below by category.

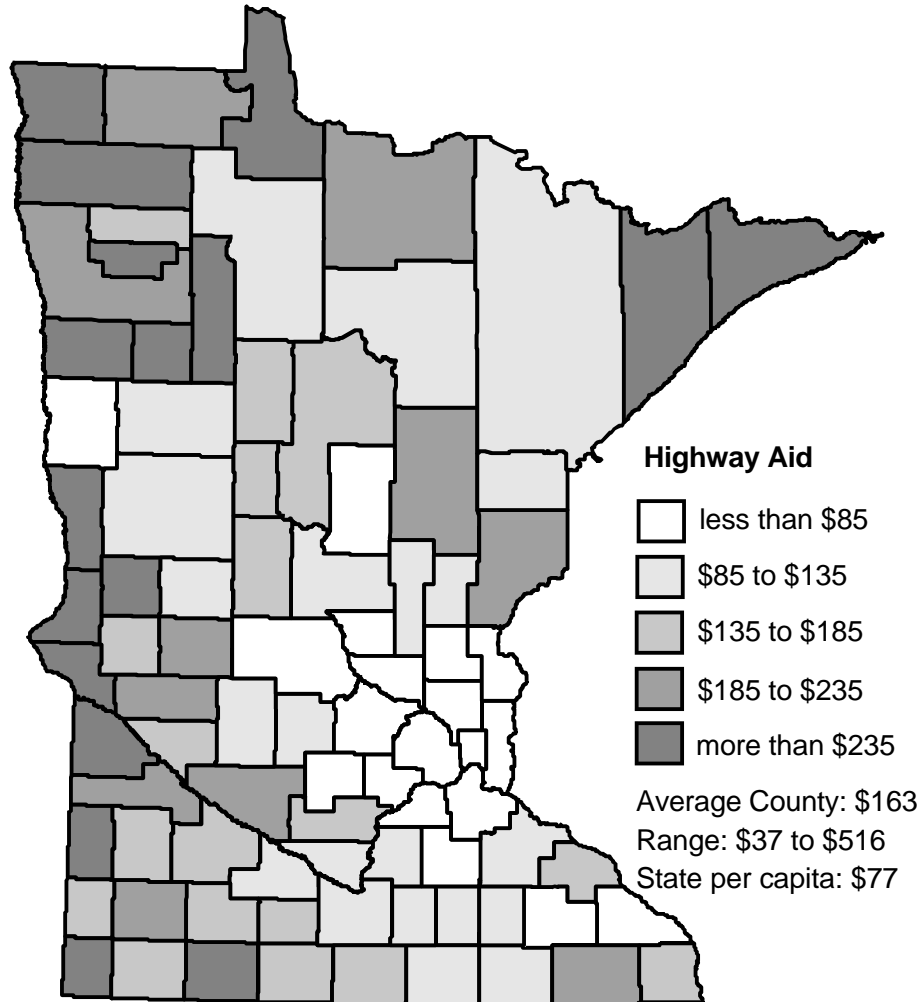
<u>Type of Highway Aid</u>		<u>Amount</u>		<u>Total</u>
<b>County Aid</b>	County State Aid	\$249,926,147		
	County Bridge Funding	<u>5,582,248</u>		
			<b>County</b>	<b>\$255,508,395</b>
<b>Municipal Aid</b>	Municipal State Aid	\$81,718,700		
	Municipal Bridge Funding	<u>271,036</u>		
			<b>Municipal</b>	<b>\$81,989,736</b>
<b>Township Aid</b>	Town Road Account	\$13,475,974		
	Town Bridge Account	7,092,619		
	Town Bridge Funding	<u>1,592,974</u>		
			<b>Township</b>	<b><u>\$22,098,567</u></b>
<b>Total Highway Aid</b>				<b>\$359,596,698</b>

The county and the municipal turnback account money (excluding the money in the town road and town bridge accounts shown above) is **not** included in the above totals. In 1995, there was approximately \$29.8 million in the county turnback account and \$7.4 million in the municipal turnback account (including the current year allotment). This \$37.2 million is used, as needed, on former state highways which have been "turned-back" to the counties and municipalities. Of those funds, \$14.1 million was spent in 1995. The amount spent in each county is not readily available.

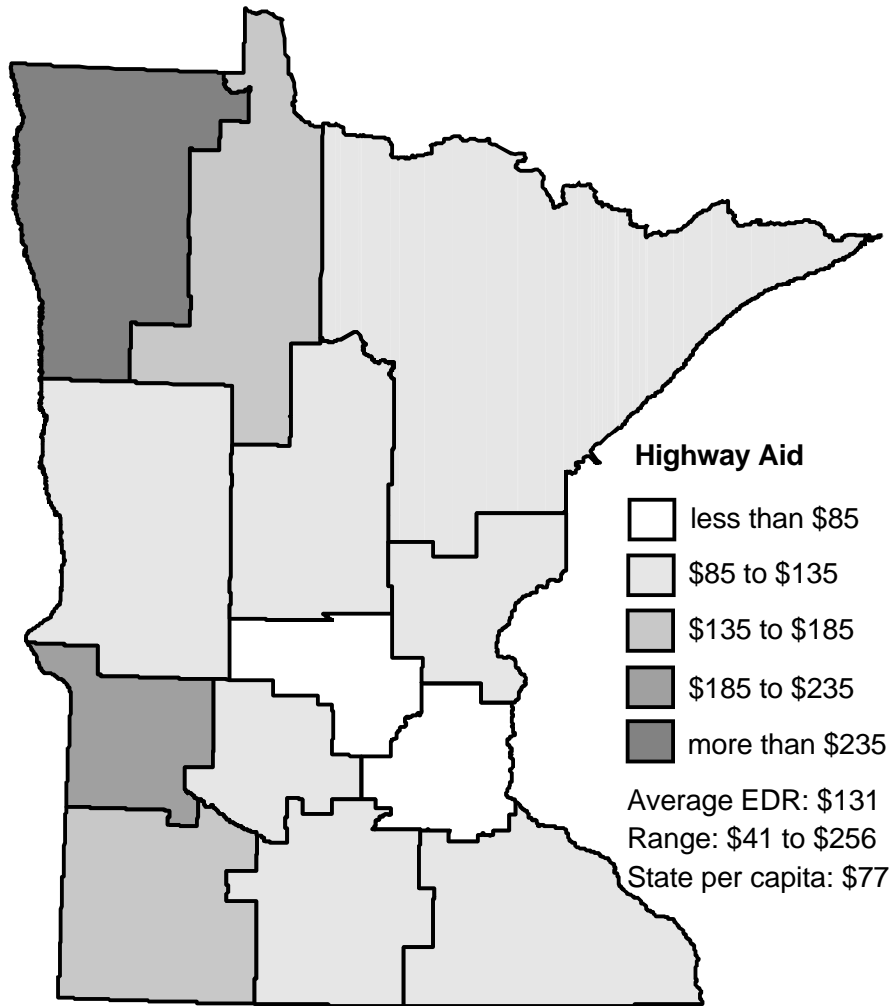
Highway aid data was obtained from the Department of Transportation.



### Highway Aid per capita, 1995 by County



### Highway Aid per capita, 1995 by Economic Development Region



## The Past Five Years of Highway Aid

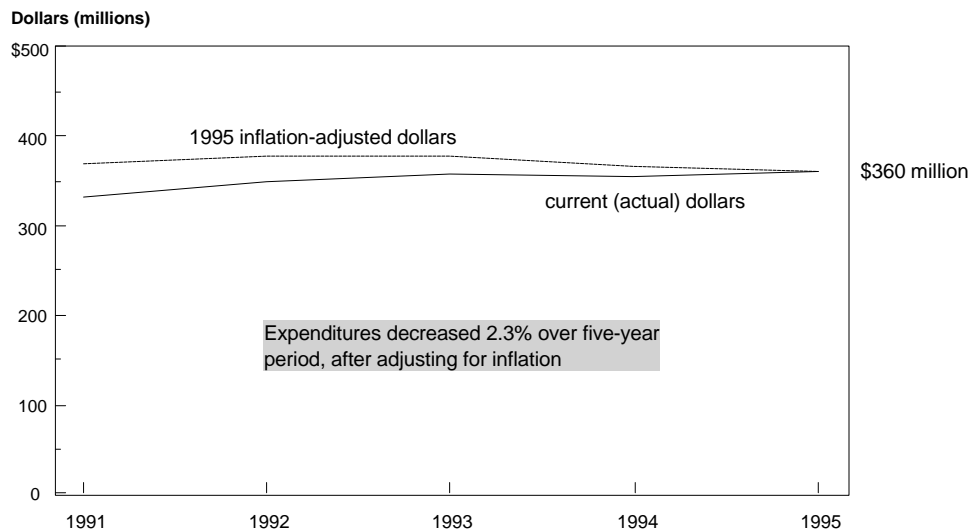
The table below shows the distribution of highway aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of highway aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Highway Aid: 1991 to 1995

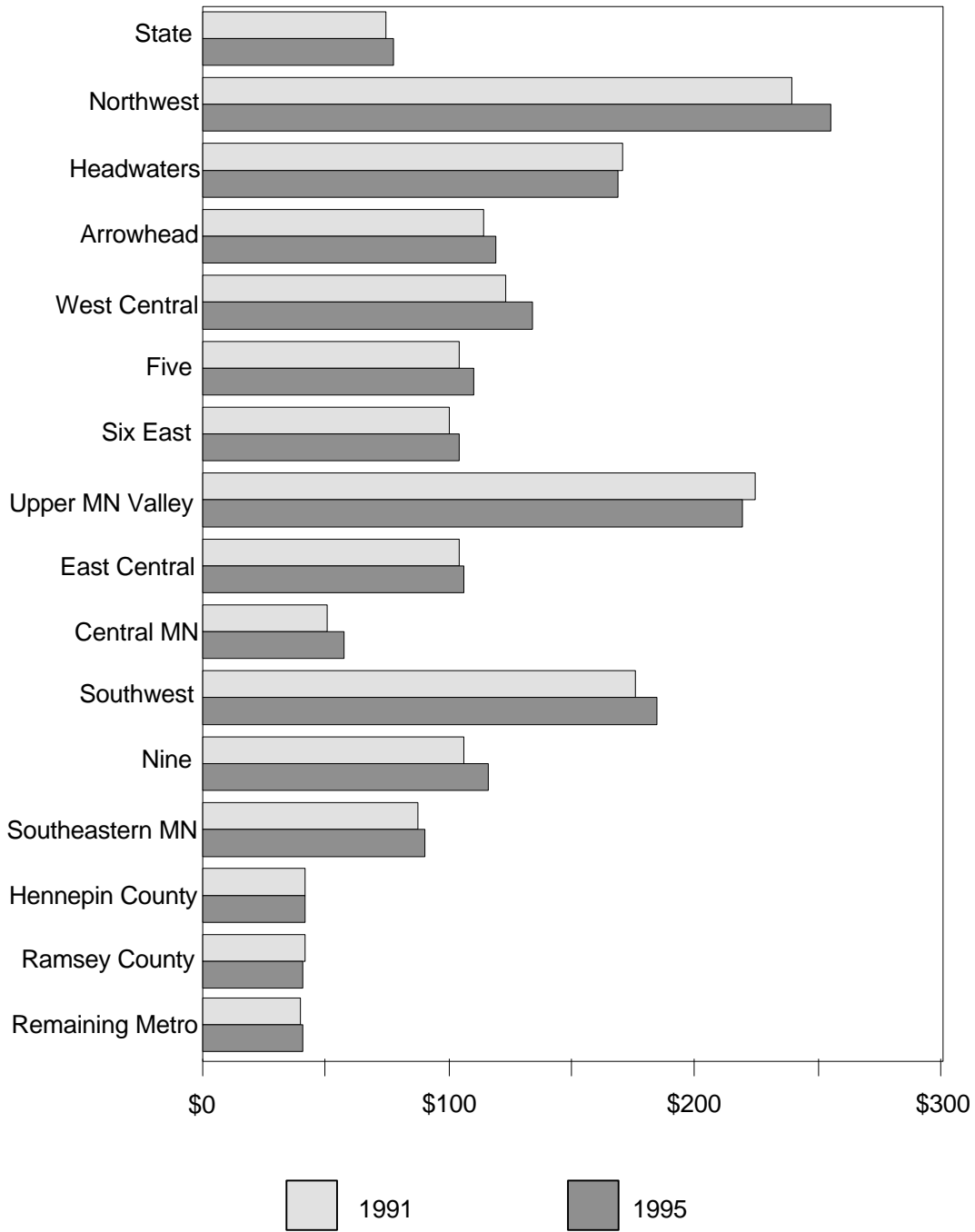
Current dollars, in thousands

	1991	1992	1993	1994	1995	5 Yr Chg. Aid
<b>State</b>	<b>\$332,760</b>	<b>\$348,312</b>	<b>\$350,758</b>	<b>\$354,305</b>	<b>\$359,597</b>	<b>8%</b>
Northern Regions						
Northwest	21,593	22,890	22,490	23,205	23,335	8
Headwaters	11,497	11,696	11,930	11,910	11,968	4
Arrowhead	35,573	37,118	36,773	36,729	38,030	7
West Central	24,578	26,007	26,244	27,049	27,600	12
Five	13,989	14,471	14,298	14,503	15,529	11
East Central	11,610	12,585	12,330	12,883	12,940	11
Southern Regions						
Six East	11,120	12,127	11,615	11,730	12,017	8
Upper MN Valley	11,355	11,193	11,180	10,957	11,135	-2
Central MN	13,540	15,049	15,119	15,700	16,629	23
Southwest	21,618	21,886	22,598	21,974	22,928	6
Nine	23,140	24,689	24,825	25,482	25,769	11
Southeastern MN	37,401	38,991	39,322	39,917	39,616	6
<b>Total Non-Metro</b>	<b>\$237,015</b>	<b>\$248,703</b>	<b>\$248,723</b>	<b>\$252,038</b>	<b>\$257,496</b>	<b>9%</b>
Metro Region						
Hennepin County	43,323	44,564	45,181	45,948	44,843	4
Ramsey County	20,460	20,352	20,932	20,042	20,388	0
Remaining Metro	31,961	34,693	35,709	36,277	36,870	15
<b>Total Metro</b>	<b>\$95,745</b>	<b>\$99,609</b>	<b>\$102,035</b>	<b>\$102,266</b>	<b>\$102,101</b>	<b>7%</b>

### Statewide Highway Aid



### Per Capita Highway Aid 1991 and 1995





# Local Government Aid

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## Program Description

**Local Government Aid (LGA)** is a state program that provides property tax relief by giving general purpose financial support to local governments. It is not a categorical aid. The majority of the money distributed under the program is guaranteed (i.e. grandfathered). Increases in town LGA are proportional, based on payments in the previous year. The method for distributing city LGA increases changed significantly beginning with aids payable in 1994.

The change to the city LGA system was enacted during the 1993 legislative session. Beginning with aids payable in 1994 the amount of LGA a city received was the sum of the following:

- the city's **aid base** which is equal to the amount of LGA, equalization aid, and disparity reduction aid received by the city in 1992; plus
- the city's **formula aid** which is based on the relative difference between the city's need and its ability to pay.

The city's need is determined by four characteristics - city size, population decline, percent of the property in the city classified as commercial or industrial, and the age of the housing stock. Ability to pay is the city's adjusted tax capacity. In 1996 about \$321 million of the city LGA is in the aid base and about \$26 million is distributed via the formula.

## Aid Amount and Reporting

### 1996 Local Government Aid: \$351 million

The total amount of local government aid (LGA) that was available to all taxing districts for distribution for calendar year 1996 was \$350,597,699:

- Cities received \$347,296,579
- Towns received \$ 3,301,120

Counties have received no aid under the LGA program since 1992.

This \$350.6 million is **after** the subtraction of about \$500,000 for various state administrative expenses, and **before** the subtraction of any reductions for certain tax increment financing (TIF) districts as listed in the table on the following page.

**Municipal Aid Reductions  
1996 Aid Year**

<b>Municipality</b>	<b>Municipal Aid Reductions</b>	<b>Municipality</b>	<b>Municipal Aid Reductions</b>
Albert Lea	\$13,076	Long Prairie	\$503
Alexandria	12,083	Luverne	4,304
Bagley	1,383	Maple Grove*	197,819
Blackduck	8,178	Maple Plain	7,864
Blue Earth	26,273	Medina*	5,921
Brooklyn Park	149,529	Melrose	3,102
Buffalo	85,438	Monticello*	31,431
Byron	35,872	Morrison Co.*	1,935
Chaska	30,699	Morton	6,479
Chisago City	2,534	New London	896
Cloquet	77,344	New Prague	149
Cook County**	30,526	New Ulm	11,261
Dayton	22,017	Nisswa*	2,671
Deerwood	15,844	North Branch	114,124
Detroit Lakes	19,275	Ortonville	6,092
Dexter	155	Osseo	13,747
Dodge Center	5,870	Paynesville	15,273
Elk River	30,564	Pine Island	23,105
Eveleth	4,904	Plato	1,044
Farmington	6,890	Prior Lake	706
Fergus Falls	9,224	Redwood Falls	79,521
Fosston	6,896	Renville	3,781
Glenwood	4,515	Rockford	2,223
Goodview	1,693	Sauk Center	1,103
Hermantown	24,396	St. Cloud	42,324
Hoyt Lakes	1,311	Spicer	697
Inver Grove Heights	6,175	Starbuck	3,710
Isle	3,839	Two Harbors	21,092
Jordan	80,521	Vadnais Heights	7,699
Kasson	11,511	Wells	3,377
La Prairie	12,641	White Bear Lake	124,280
Lake City	9,638	White Bear Township*	25,691
Lakeville	13,371		
Little Falls	5,322	<b>Total</b>	<b>\$1,555,842</b>

\* This reduction was a full or partial HACA reduction.

\*\* The Cook County/Grand Marais Joint Economic Development Authority established a tax increment financing district in Lutsen Township. Through an agreement between Cook County and Grand Marais, the county receives the entire TIF municipal aid reduction; the \$30,526 was deducted from HACA since the county does not receive LGA.

Local government aid data was obtained from the Department of Revenue.

## **Recent Law Changes**

Below is a summary of the changes to LGA in recent years.

### 1993 aid changes:

- ▶ Permanent increase of \$1 per capita in the LGA payment to each town.

### 1994 aid changes:

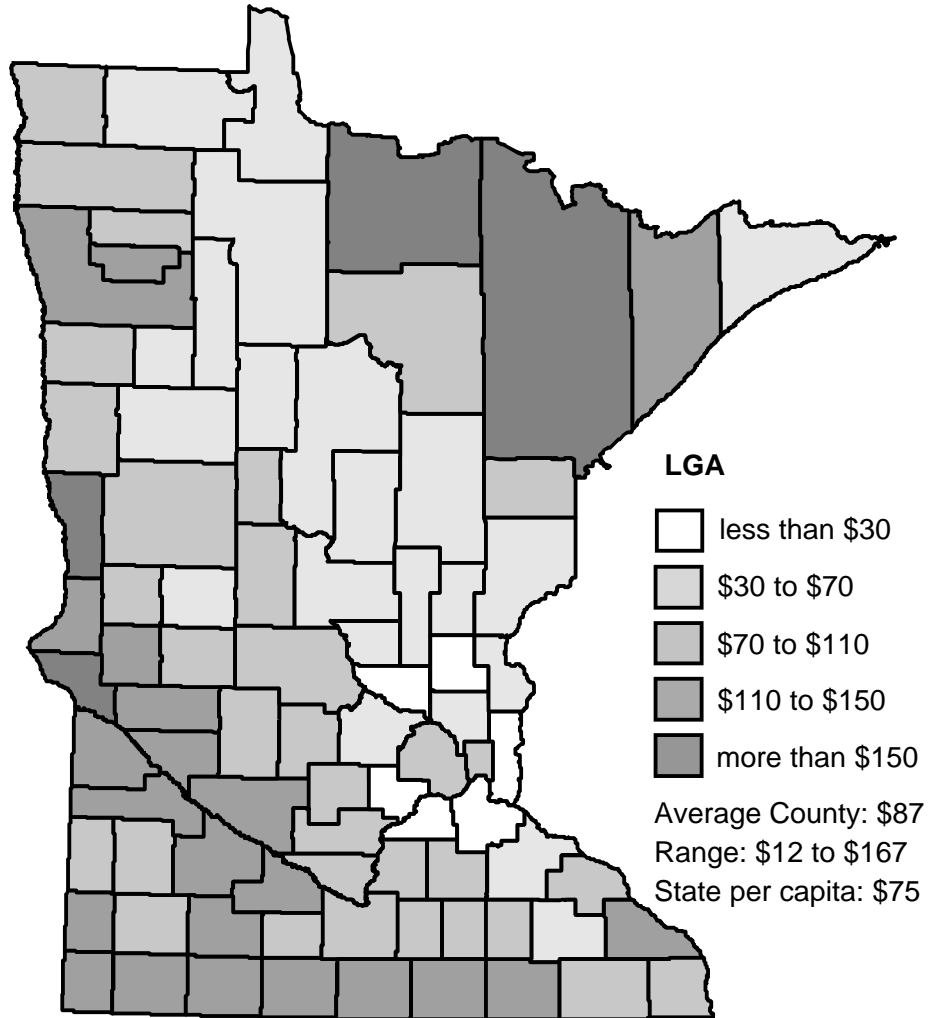
- ▶ Equalization aid and the city share of disparity aid were folded into city LGA.
- ▶ A new formula for allocating increases in city LGA was adopted.
- ▶ A provision allowing for automatic increases in the city and town LGA appropriations, based on inflation, was adopted.

### 1995-1996 aid changes:

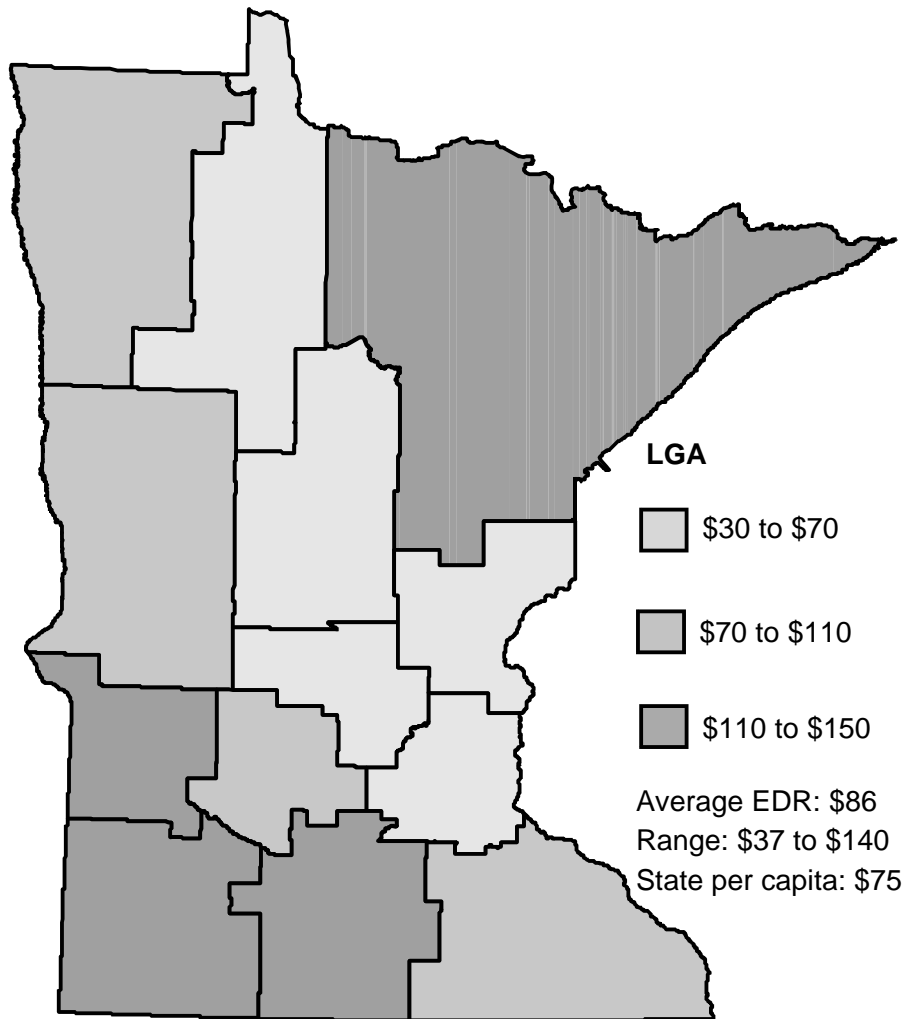
- ▶ No significant changes.



### Local Government Aid per capita, 1996 by County



### Local Government Aid per capita, 1996 by Economic Development Region



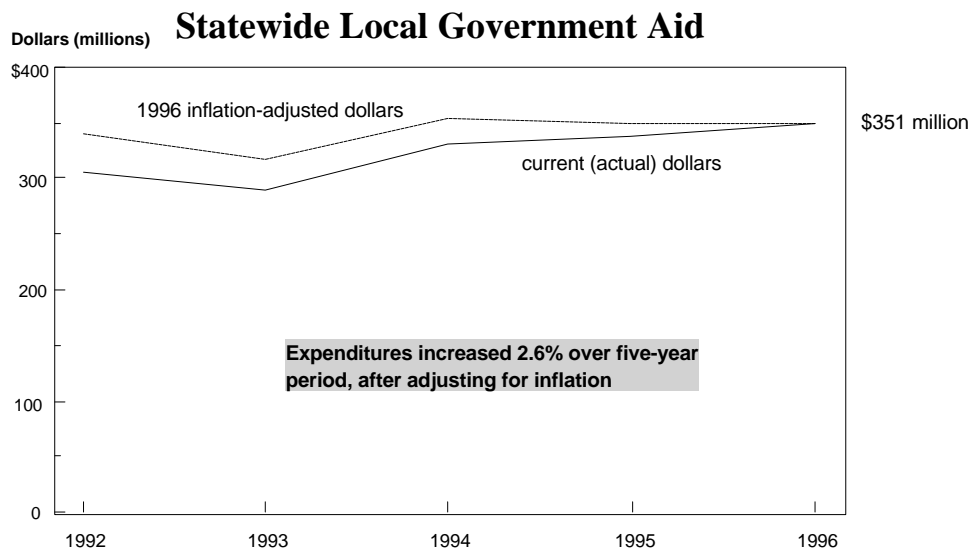
## The Past Five Years of Local Government Aid

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

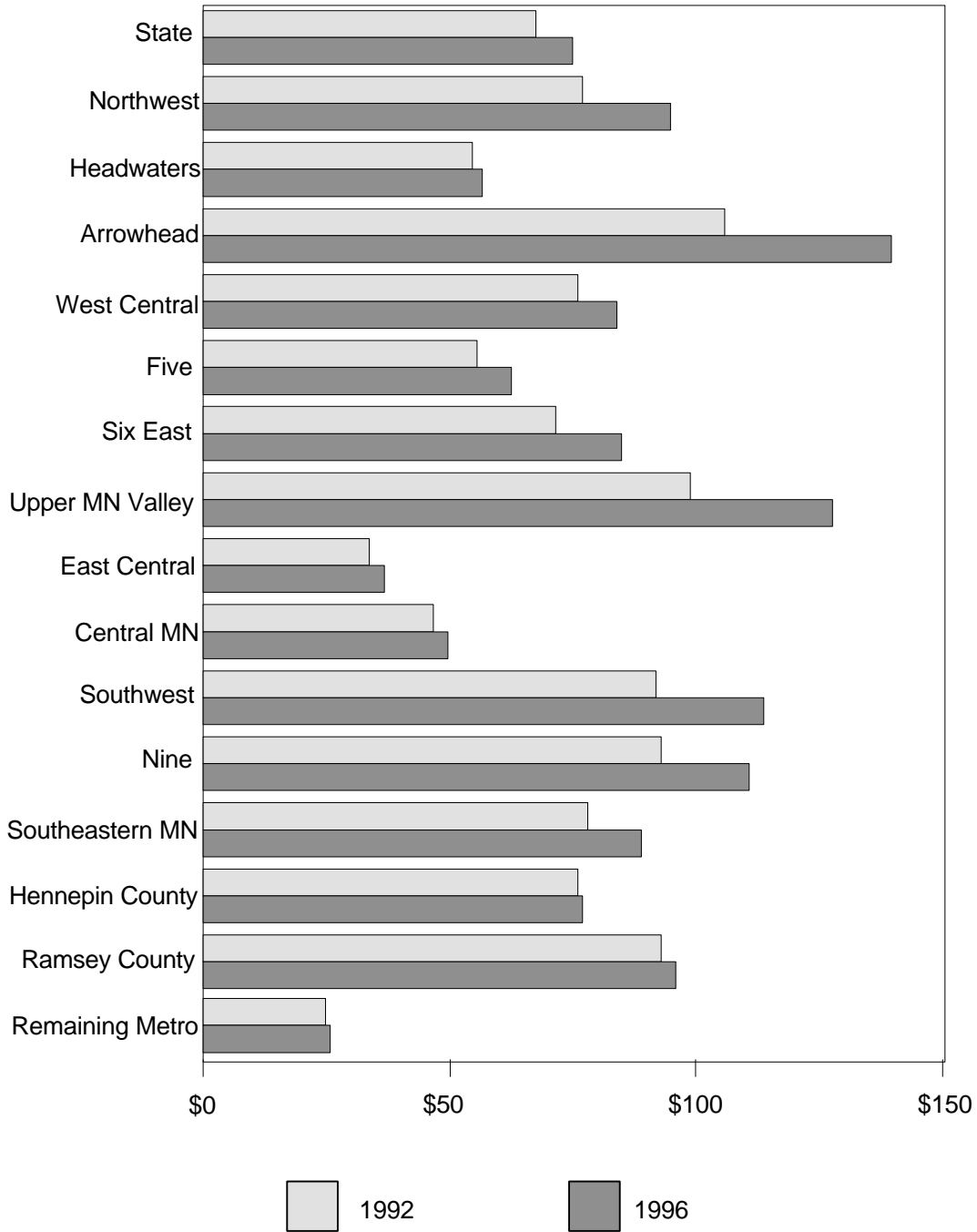
### Local Government Aid: 1992 to 1996

Current dollars, in thousands

	1992	1993	1994	1995	1996	5 Yr Chg. Aid
<b>State</b>	<b>\$305,913</b>	<b>\$291,253</b>	<b>\$333,277</b>	<b>\$339,974</b>	<b>\$350,598</b>	<b>15%</b>
Northern Regions						
Northwest	6,903	6,591	8,237	8,416	8,661	25
Headwaters	3,730	3,584	3,922	3,997	4,101	10
Arrowhead	33,156	31,556	42,437	43,280	44,524	34
West Central	15,096	14,413	16,512	16,816	17,277	14
Five	7,566	7,247	8,395	8,639	8,887	17
East Central	3,819	3,687	4,268	4,376	4,553	19
Southern Regions						
Six East	7,945	7,584	9,318	9,473	9,737	23
Upper MN Valley	4,983	4,750	6,147	6,281	6,471	30
Central MN	12,669	12,134	13,878	14,214	14,715	16
Southwest	11,317	10,786	13,545	13,809	14,162	25
Nine	20,218	19,258	23,434	24,378	24,604	22
Southeastern MN	33,433	31,853	37,511	38,186	39,345	18
<b>Total Non-Metro</b>	<b>\$160,834</b>	<b>\$153,444</b>	<b>\$187,604</b>	<b>\$191,865</b>	<b>\$197,035</b>	<b>23%</b>
Metro Region						
Hennepin County	79,197	75,181	78,135	79,607	82,132	4
Ramsey County	45,396	43,103	44,929	45,904	47,463	5
Remaining Metro	20,486	19,526	22,609	22,597	23,968	17
<b>Total Metro</b>	<b>\$145,079</b>	<b>\$137,809</b>	<b>\$145,673</b>	<b>\$148,109</b>	<b>\$153,563</b>	<b>6%</b>



### Per Capita Local Government Aid 1992 and 1996





## 1996 Disparity Reduction Aid: \$28.3 million

Disparity reduction aid (DRA) is a state aid to local governments that began in 1989. The total amount of aid for 1996 is \$28,330,641. Under the basic formula, aid was given to a taxing area if the total tax rate in the area exceeded 100 percent, based upon payable 1988 levies and market values (equalized), and payable 1989 class rates. An alternative formula gave disparity reduction aid to all unique taxing areas whose city government tax capacity rate exceeded 23 percent, regardless of whether or not the total tax capacity rate exceeded 100 percent.

Disparity reduction aid distributes the same amount each year to each jurisdiction.<sup>4</sup> Jurisdictions do not receive any more or any less in disparity aid either as a result of levy increases or reductions, valuation increases or decreases, or as the result of any other actions or occurrences.<sup>5</sup> The original 1990 DRA amount of \$63 million has had two major reductions. For 1990 and subsequent years, \$20 million was deducted from DRA. That amount was offset by corresponding increases in each jurisdiction's homestead and agricultural aid (HACA), so the net effect upon each jurisdiction was neutral. Second, a 1994 law change provided that each city's share of the DRA be folded into the city's local government aid. The city share of DRA was about \$14 million. The remaining amount of DRA (after the \$14 million reduction) is distributed as shown below.

### Disparity Reduction Aid: 1996

State		Amount (thousands)	Percent of Total
		<b>\$28,331</b>	<b>100.0%</b>
Northern Regions	Northwest	825	2.9
	Headwaters	366	1.3
	Arrowhead	15,564	54.9
	West Central	483	1.7
	Five	505	1.8
	East Central	204	0.7
Southern Regions	Six East	517	1.8
	Upper MN Valley	1,158	4.1
	Central MN	248	0.9
	Southwest	1,450	5.1
	Nine	1,238	4.4
	Southeastern MN	3,522	12.4
<b>Total Non-Metro</b>		<b>\$26,080</b>	<b>92.0%</b>
Metro Region	Hennepin County	1,139	4.0
	Ramsey County	1,063	3.8
	Remaining Metro	48	0.2
<b>Total Metro</b>		<b>\$2,251</b>	<b>8.0%</b>

<sup>4</sup>Jurisdictions receive very minor reductions in DRA each time there is an increase in HACA caused by a class rate reduction, due to the interactions between the two formulas.

<sup>5</sup>The only exception is that if after the subtraction of disparity aid, a unique taxing district's tax extension rate is less than 90 percent, the disparity aid will be reduced by the amount necessary to increase the tax extension rate to 90 percent.

# Homestead and Agricultural Credit Aid (HACA)

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## Program Description

**Homestead and Agricultural Credit Aid (HACA)** is a state aid program instituted in 1990 to take the place of the homestead credit and agricultural credit programs. It differs from the old credit programs in that aid amounts are determined by formula and paid to local governments before taxes are levied, rather than as a percentage of tax levies that have already been made. With HACA, a jurisdiction's aid will not go up if it chooses to levy more tax, whereas aid amounts would increase as levies increase under the old credit programs.

HACA amounts were initially determined to be approximately the same as 1989 homestead credit plus agricultural credit. For the most part, each year each local government receives the same amount it received in the previous year. For county governments, HACA increases each year based upon the increase in the number of households served by the county. In addition, when the legislature reduces the class rate on a type of property, additional HACA is often given to each jurisdiction based upon the amount of tax base lost to the jurisdiction through the class rate reduction. Over the years, the legislature has used HACA funds to finance state takeovers of services that had been provided locally, and this has caused HACA amounts to be less in some years than in previous years.

## Aid Amount and Reporting

### 1996 Homestead and Agricultural Credit Aid: \$544.4 million

The total amount of HACA for taxes payable in 1996 is \$544,411,199.<sup>6</sup> The amounts by type of taxing district are shown below.

<b>Taxing District</b>	<b>Amount</b>	<b>Percent</b>
County	\$180,906,825	33.2%
City	189,897,211	34.9
Township	25,420,030	4.7
School District <sup>6</sup>	117,498,515	21.6
Special Taxing Districts	30,688,618	5.6
<b>Total</b>	<b>\$544,411,199</b>	<b>100.0%</b>

The HACA data was obtained from the Department of Revenue.

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<sup>6</sup>Includes \$610,214 for intermediate school districts #287, #916, #917, and the Lac Qui Parle area high school #6011.

## Recent Law Changes

Continuing a trend begun during the 1989 session, the legislature used the Homestead and Agricultural Credit Aid (HACA) program to reimburse local governments for some of the tax base lost as a result of class rate changes.

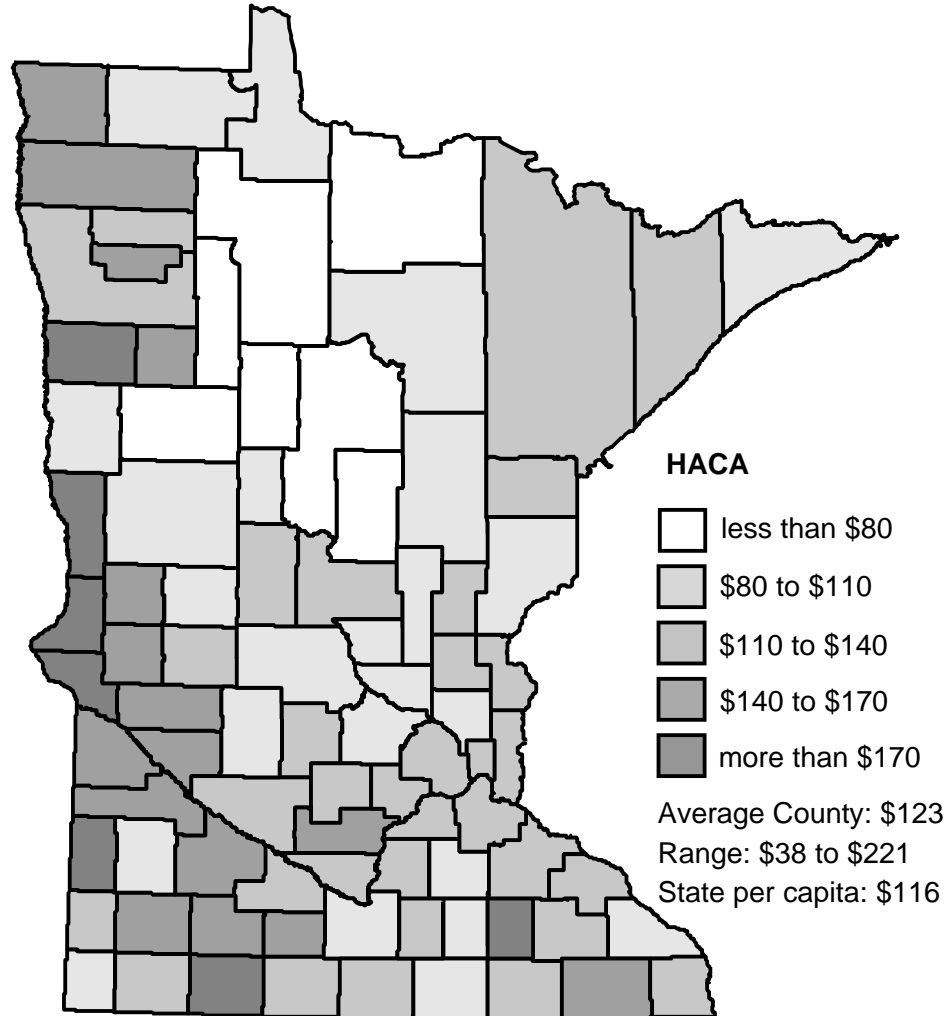
For taxes payable in 1994, class rate reductions were granted to agricultural property (both homestead and non-homestead) commercial/industrial property, and residential non-homestead property, all of which caused the 1994 HACA amounts to increase over the 1993 amounts. The increase in each jurisdiction was in relation to the amount of property in those property classifications located within each jurisdiction. The total amount of aid increase for payable 1994 resulting from these class rate changes was \$33.4 million. HACA payments to school districts were reduced by \$55.7 million; this money was used to provide additional equalization aid to school districts with referendum levies.

For taxes payable in 1995, there were no class rate changes, and consequently no HACA increases related to class rate changes. However, HACA payments to taxing jurisdictions in the metro area increased as a result of a fiscal disparities adjustment from a reduction in commercial/industrial class rates for payable 1994. Also, most county governments received modest HACA increases from the percentage growth in the number of households in the county.

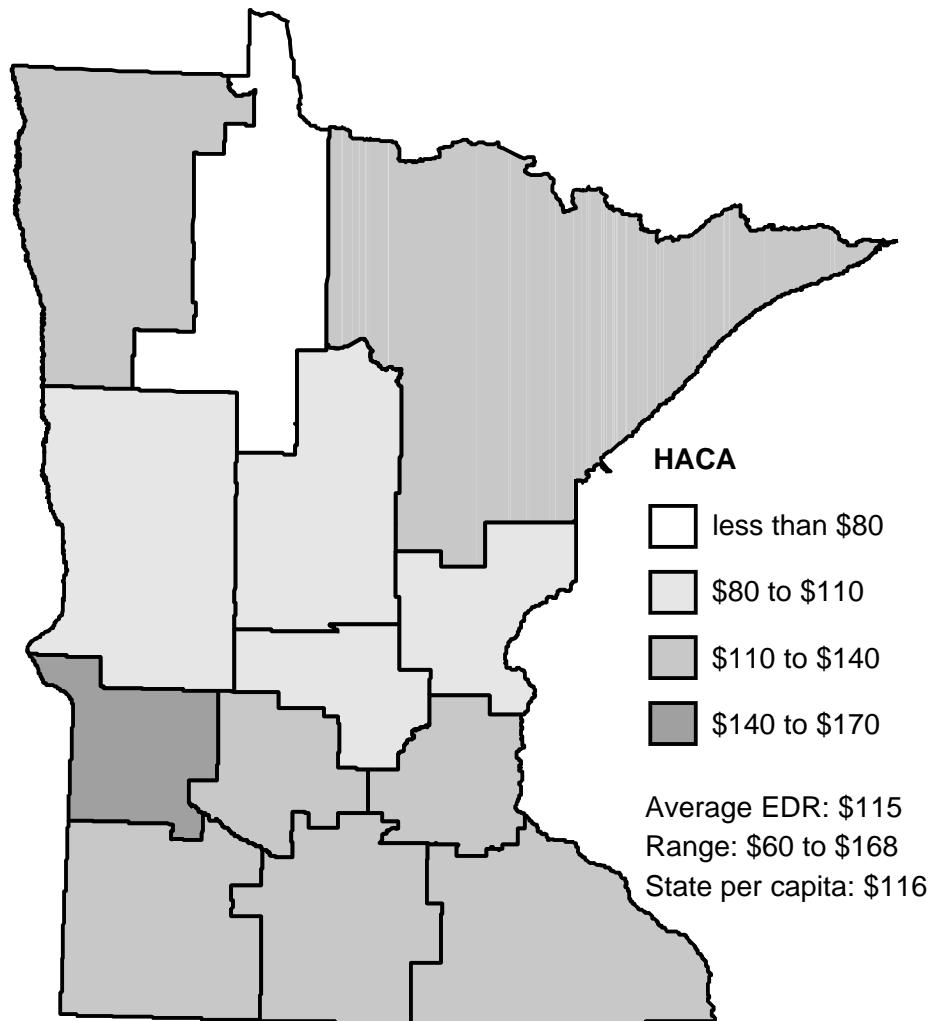
For taxes payable in 1996, there were no significant class rate changes, and consequently no HACA increases related to class rate changes. County governments received modest HACA increases based upon the percentage growth in the number of households in the county. County HACA was reduced by \$10 million statewide, in return for a \$10 million increase in county criminal justice aid. HACA to counties, cities, towns, and specialized taxing districts was reduced by \$16 million in aggregate for state budgetary reasons. Finally, school district HACA was reduced by \$26.7 million, which was used to fund a further state takeover of special education costs.



### HACA per capita, payable 1996 by County



### HACA per capita, payable 1996 by Economic Development Region



## The Past Five Years of HACA

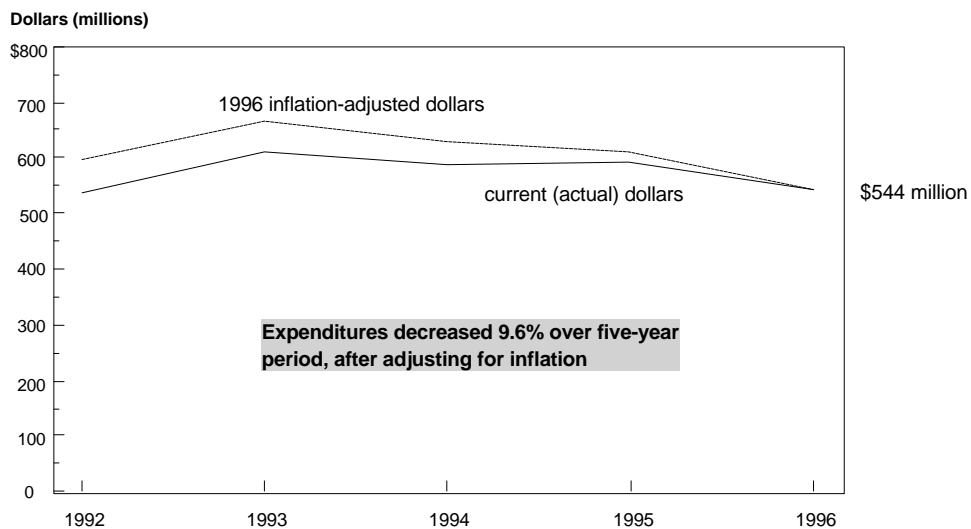
The table below summarizes the HACA amounts by region for the past five years for the state and economic development regions. The graph shows total dollars of HACA aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Homestead and Agricultural Credit Aid: 1992 to 1996

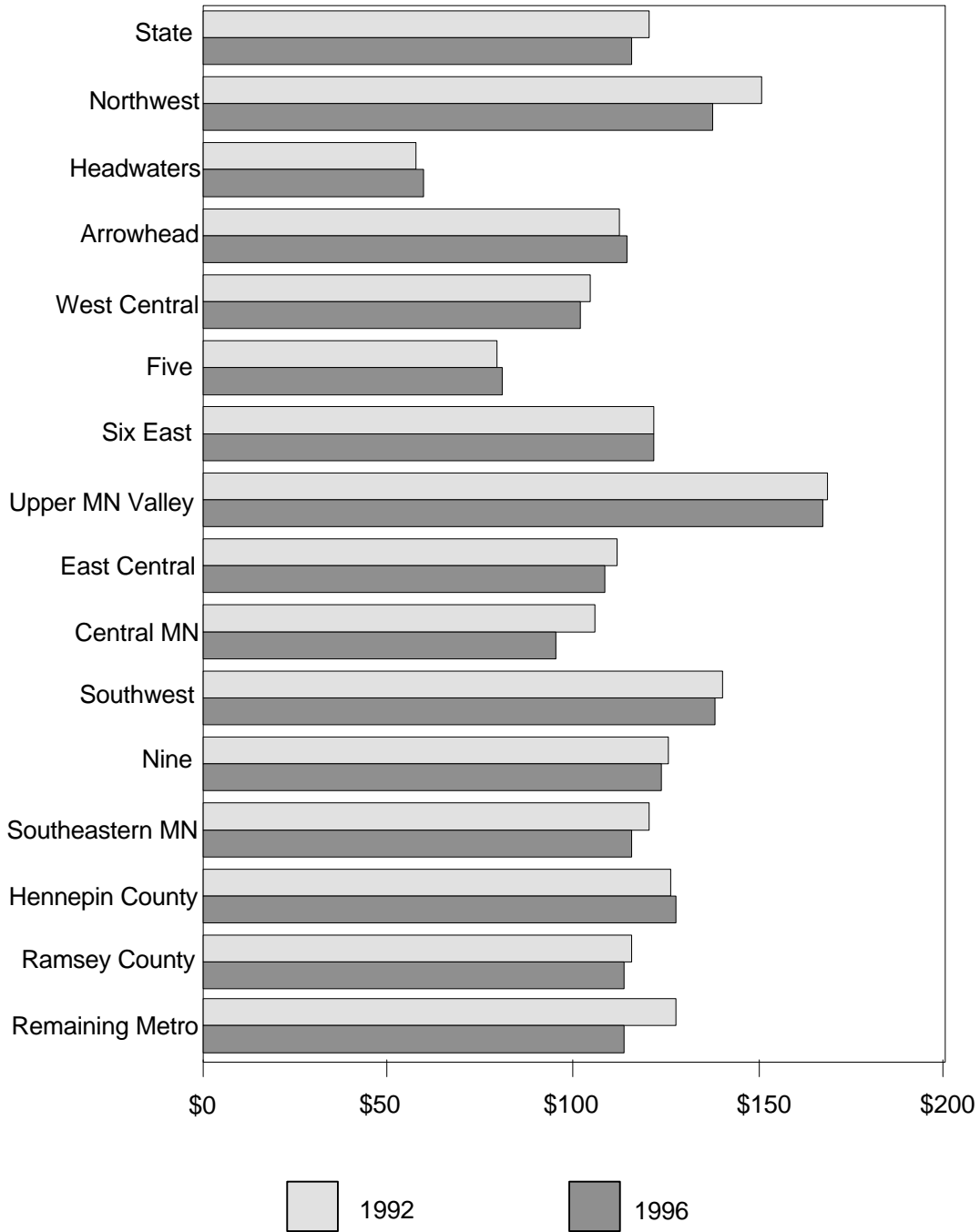
Current dollars, in thousands

State	1992	1993	1994	1995	1996	5 Yr Chg. Aid
<b>State</b>	<b>\$539,090</b>	<b>\$612,739</b>	<b>\$592,841</b>	<b>\$595,403</b>	<b>\$544,411</b>	<b>1%</b>
Northern Regions						
Northwest	13,576	13,913	13,745	13,477	12,575	-7
Headwaters	3,922	4,723	5,076	4,893	4,266	9
Arrowhead	35,391	38,440	39,322	39,195	36,430	3
West Central	20,882	22,698	23,312	22,840	20,975	0
Five	10,800	12,547	13,121	12,745	11,562	7
East Central	12,699	13,967	14,557	14,459	13,514	6
Southern Region						
Six East	13,476	14,233	15,036	15,027	14,014	4
Upper MN Valley	8,501	8,650	9,092	9,078	8,519	0
Central MN	28,618	30,886	31,632	31,188	28,540	0
Southwest	17,308	17,982	18,791	18,481	17,256	0
Nine	27,486	28,866	30,073	29,629	27,476	0
Southeastern MN	51,618	55,315	55,241	55,377	51,260	-1
<b>Total Non-Metro</b>	<b>\$244,277</b>	<b>\$262,220</b>	<b>\$268,997</b>	<b>\$266,389</b>	<b>\$246,388</b>	<b>1%</b>
Metro Region						
Hennepin County	133,399	165,810	149,134	152,790	136,659	2
Ramsey County	56,984	65,417	62,481	63,006	56,537	-1
Remaining Metro	104,429	119,292	112,229	113,219	104,827	0
<b>Total Metro</b>	<b>\$294,812</b>	<b>\$350,519</b>	<b>\$323,844</b>	<b>\$329,015</b>	<b>\$298,023</b>	<b>1%</b>

### Statewide Homestead and Agricultural Credit Aid



### Per Capita Homestead and Agricultural Credit Aid 1992 and 1996





# 1996 County Criminal Justice Aid: \$20.0 million

County criminal justice aid is a state aid to county governments that is intended to reduce the reliance of county criminal justice and corrections programs on property taxes. The aid, which initially took effect for taxes payable in 1993, must be used to pay expenses associated with criminal justice activities including law enforcement, criminal adjudication, and corrections. County criminal justice aid totaled \$20,009,721 in 1996.

Criminal justice aid is distributed to each county based upon a formula. One half is distributed to each county in the same proportion that the county's population is to the population of all counties. The other one half of the aid is distributed to each county in the same proportion that the county's Part I crimes are to the total Part I crimes for all counties.

Each calendar year, four percent of the total appropriation is retained by the Commissioner of Revenue to make reimbursements to the Commissioner of Finance to defray the additional costs associated with court-ordered counsel of the district public defender. For 1996, this amount was \$405,300.

## Criminal Justice Aid: 1992 to 1996

Current dollars, in thousands

	1993	1994	1995	1996	4 Yr Chg. Aid
<b>State</b>	<b>\$8,064</b>	<b>\$8,064</b>	<b>\$9,798</b>	<b>\$20,010</b>	<b>148%</b>
Northern Regions					
Northwest (1)	130	130	147	318	144
Headwaters (2)	119	121	145	304	156
Arrowhead (3)	510	528	611	1,225	140
West Central (4)	314	312	364	761	142
Five (5)	237	247	291	581	146
East Central (7E)	178	190	227	456	156
Southern Regions					
Six East (6E)	168	171	209	427	155
Upper MN Valley (6W)	62	60	73	157	153
Central MN (7W)	415	413	492	1,005	142
Southwest (8)	154	162	187	382	147
Nine (9)	318	314	378	750	136
Southeastern MN (10)	653	674	797	1,638	151
<b>Total Non-Metro</b>	<b>\$3,257</b>	<b>\$3,324</b>	<b>\$3,920</b>	<b>\$8,004</b>	<b>146%</b>
Metro Region					
Hennepin County	2,390	2,312	2,919	5,926	148
Ramsey County	1,058	1,007	1,244	2,523	139
Remaining Metro	1,360	1,421	1,716	3,557	162
<b>Total Metro (11)</b>	<b>\$4,807</b>	<b>\$4,740</b>	<b>\$5,878</b>	<b>\$12,006</b>	<b>150%</b>

# 1996 Community Corrections Funding: \$48.4 million

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Although counties assume much of the cost of their community correctional services, the state provides direct funding and in-kind services. In 1996 the state funding was \$48,429,248 million.

Counties must choose to receive funding from one of three basic funding options:

- Community Corrections Act aid (CCA)-31 counties
- county probation officer reimbursement aid (CPO)-32 counties
- contract with Department of Corrections for services (DOC state contract)-24 counties

The 31 CCA counties contain 70 percent of Minnesota's population, and include most of the Twin Cities Metropolitan area.

In addition, all 87 counties receive a share of funding for case-load/work-load (CL/WL) reduction. Because many of the 56 non-CCA counties have opted to receive their share of these funds partially or entirely as field services from the DOC, the dollar amount of these in-kind state services is included in this report even though the county does not receive an aid payment per se.

The following table lists the statewide total amounts for calendar year 1996 for the various community correction funding programs:

<b>Program</b>	<b>Amount</b>	<b>Percent</b>
CCA aid	\$ 30,412,000	62.8%
CPO reimbursement aid	3,379,634	7.0
DOC field services	5,702,397	11.8
Adult felony case-load reduction	1,500,000	3.1
Case-load/work-load reduction	7,435,217	15.3
<b>Total Aid and In-kind Services</b>	<b>\$ 48,429,248</b>	<b>100.0%</b>

Although this is only the second year that community corrections funding has appeared in this report, they are not new programs. The state has helped the counties for many years in providing and managing its community correctional services for its offender population. However, since the amount of state assistance is continuing to increase, especially in the area of case-load/work-load reduction, it is included in this report.

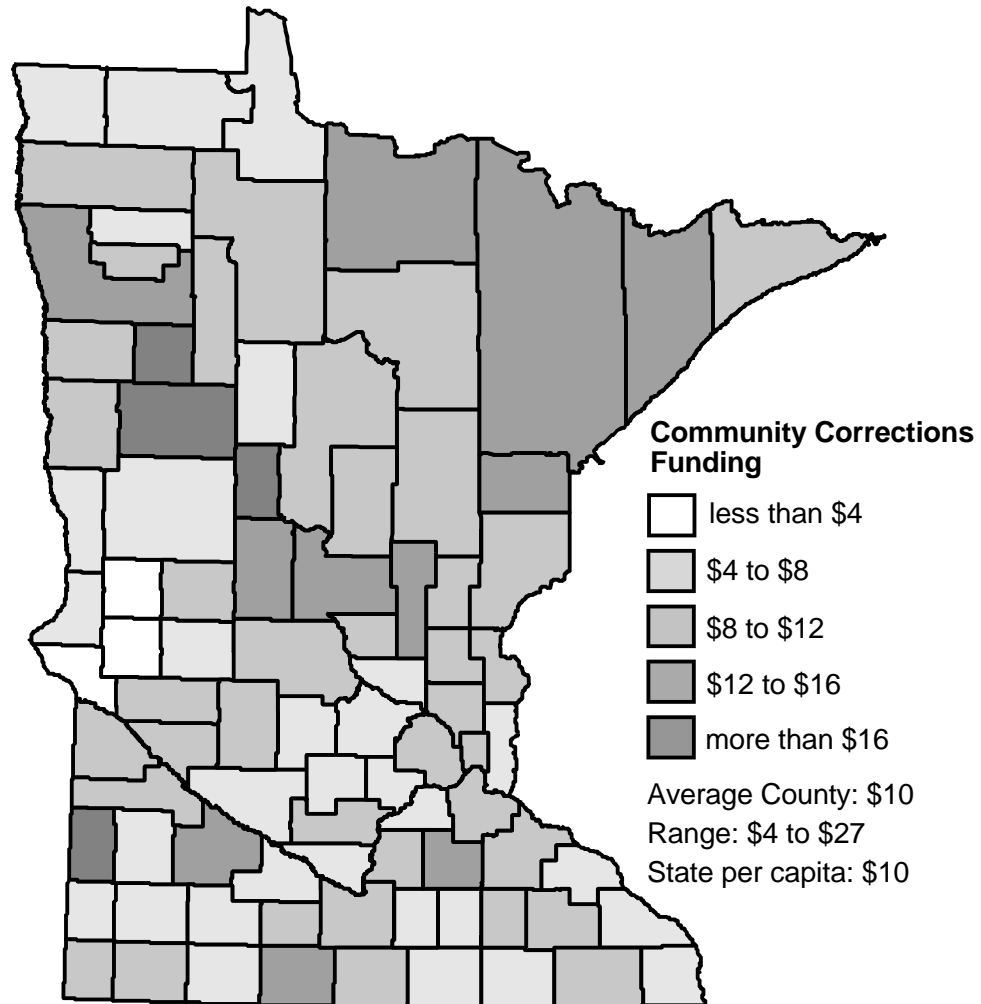
**Community Corrections Funding: 1995-1996**

		1995 Amount (thousands)	Percent of Total	1996 Amount (thousands)	Percent of Total
<b>State</b>		<b>\$41,801</b>	<b>100.0%</b>	<b>\$48,429</b>	<b>100.0%</b>
Northern Regions	Northwest	752	1.8	967	2.0
	Headwaters	696	1.7	784	1.6
	Arrowhead	3,853	9.2	4,373	9.0
	West Central	1,405	3.4	2,081	4.3
	Five	1,498	3.6	1,734	3.6
	East Central	1,153	2.8	1,335	2.8
Southern Regions	Six East	867	2.1	917	1.9
	Upper MN Valley	477	1.1	525	1.1
	Central MN	2,453	5.9	2,817	5.8
	Southwest	1,070	2.6	1,208	2.5
	Nine	1,920	4.6	2,229	4.6
	Southeastern MN	3,501	8.4	4,009	8.3
<b>Total Non-Metro</b>		<b>\$19,645</b>	<b>47.2%</b>	<b>\$22,978</b>	<b>47.4%</b>
Metro Region	Hennepin County	9,301	22.3	10,731	22.2
	Ramsey County	5,405	12.9	6,185	12.8
	Remaining Metro	7,450	17.8	8,535	17.6
<b>Total Metro</b>		<b>\$22,156</b>	<b>53.0%</b>	<b>\$25,451</b>	<b>52.6%</b>

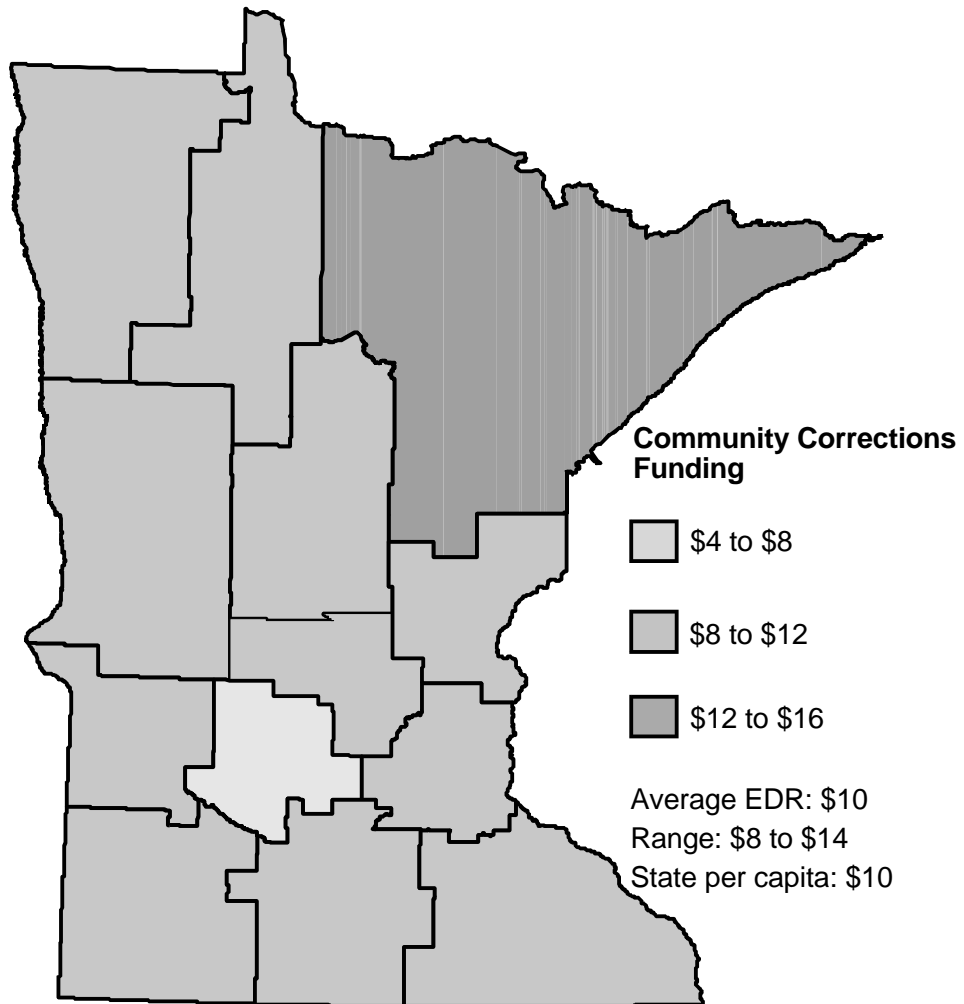
The community corrections funding data was obtained from the Department of Corrections.



### Community Corrections Funding per capita, 1996 by County



### Community Corrections Funding per capita, 1996 by Economic Development Region





# Property Tax Refund

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## Program Description

The **Property Tax Refund**, also known as the Circuit Breaker, is a program in which the state partially reimburses homeowners and renters for a portion of their qualifying property taxes if those property taxes exceed a certain level of household income. Generally speaking, 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 and renter must apply directly to the state for a refund. The amounts on the graphs/tables exclude the additional property tax refund (often referred to as "targeting"). See page 54 for a description of the targeting refund.

## Aid Amount and Reporting

### 1995 Filed 1996 Property Tax Refund: \$170.8 million

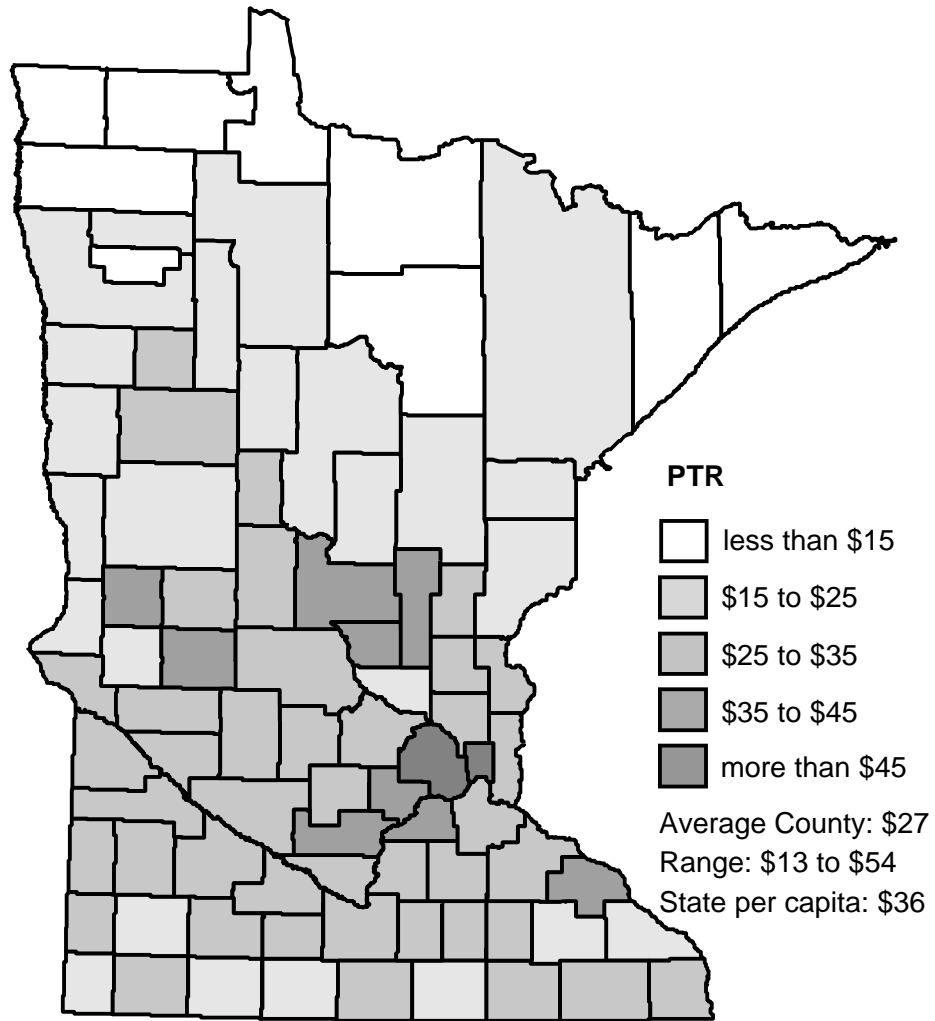
The total property tax refunds for the 1995 returns filed in 1996 for homeowners and renters is \$170,834,232. The table below summarizes statewide data on the number of returns, amounts and average dollar per return for the various types of filers.

	<b>Number of Returns (A)</b>	<b>Total Amount (B)</b>	<b>Net Amount per Return (C = B ÷ A)</b>
<b>Homeowners:<sup>7</sup></b>			
Senior/Disabled	101,393	\$31,458,328	\$310
Under 65 Years	<u>162,467</u>	<u>50,711,800</u>	<u>312</u>
Total Homeowners	263,860	\$82,170,128	\$311
<b>Renters:</b>			
Senior/Disabled	68,808	\$26,259,223	\$382
Under 65 Years	<u>182,838</u>	<u>62,404,881</u>	<u>341</u>
Total Renters	251,646	\$88,664,104	\$352
<b>Total</b>	<b>515,506</b>	<b>\$170,834,232</b>	<b>\$331</b>

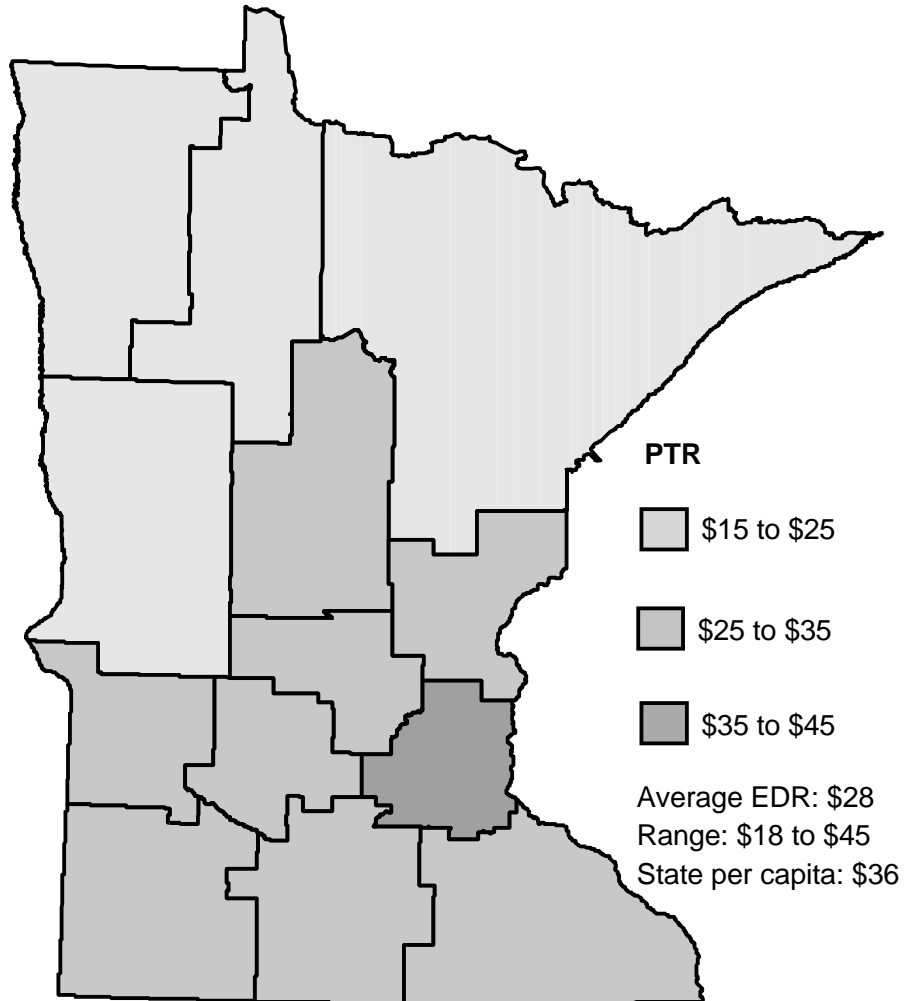
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<sup>7</sup>Includes claimants who are part homeowners and part renters for that year's claim.

### Property Tax Refund per capita, 1995 filed 1996 by County



### Property Tax Refund per capita, 1995 filed 1996 by Economic Development Region



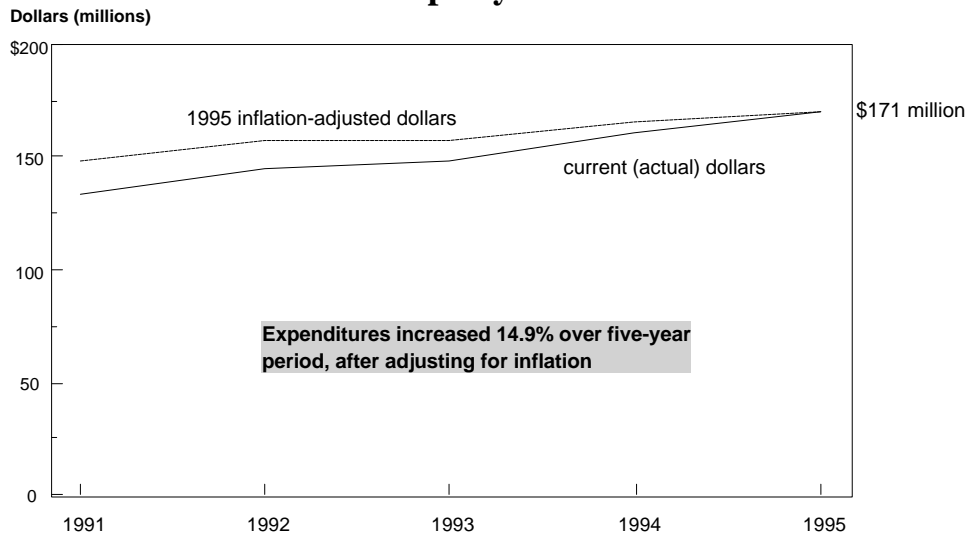
### The Past Five Years of Property Tax Refund (See Note on page 53)

The table below shows the distribution of the property tax refund 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 that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Property Tax Refund: 1991 to 1995 Current dollars, in thousands

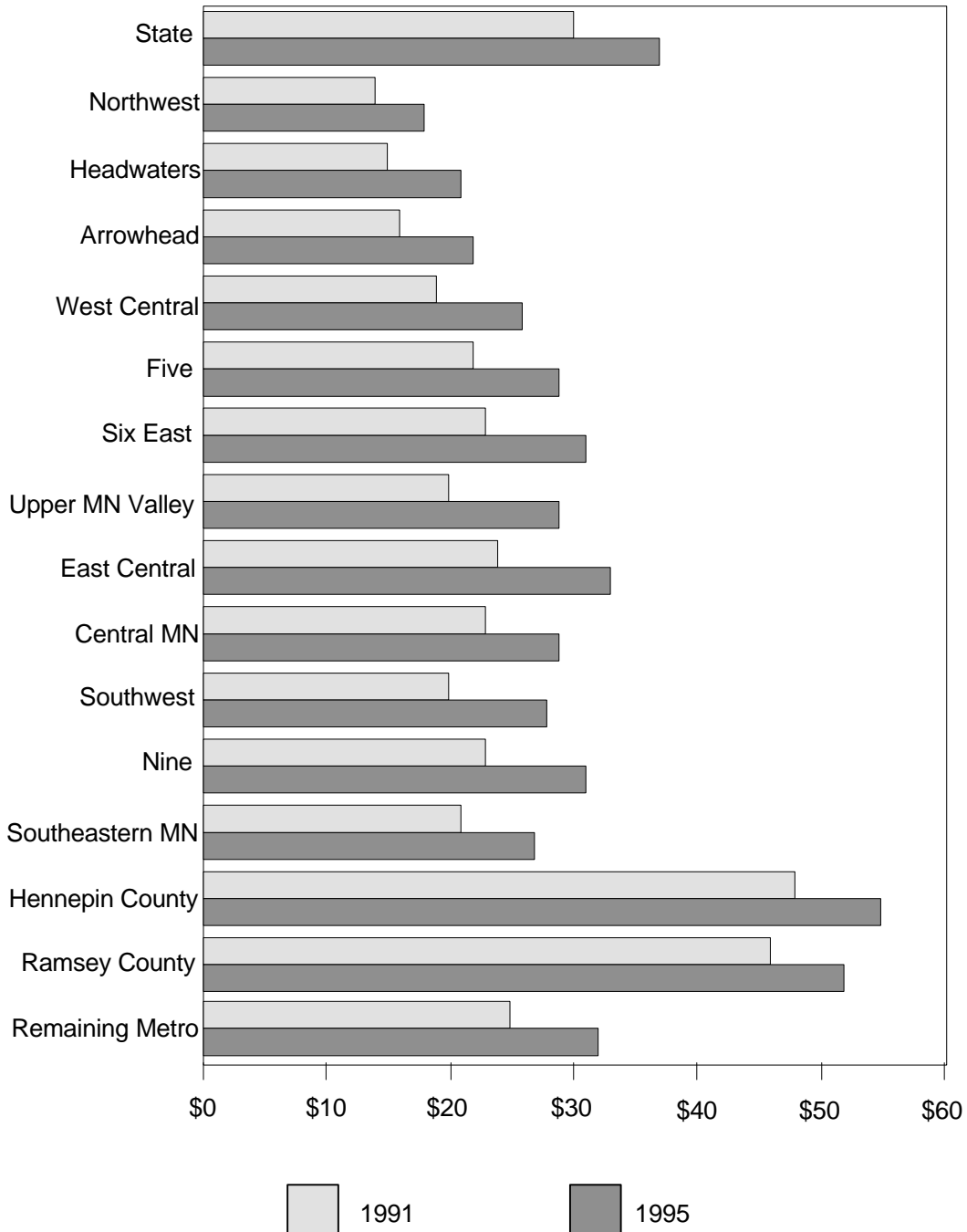
	1991	1992	1993	1994	1995	5 Yr Chg. Refund
<b>State</b>	<b>\$134,417</b>	<b>\$145,648</b>	<b>\$149,421</b>	<b>\$161,297</b>	<b>\$170,834</b>	<b>27%</b>
Northern Regions						
Northwest	1,287	1,402	1,389	1,523	1,651	28
Headwaters	1,020	1,085	1,187	1,313	1,456	43
Arrowhead	5,013	5,935	6,383	6,751	6,960	39
West Central	3,697	3,943	4,279	4,813	5,227	41
Five	2,872	3,236	3,273	3,658	4,012	40
East Central	2,626	3,026	3,197	3,591	3,928	50
Southern Regions						
Six East	2,515	2,802	2,938	3,235	3,515	40
Upper MN Valley	998	1,182	1,252	1,420	1,484	49
Central MN	5,994	6,298	6,687	7,639	8,241	37
Southwest	2,452	2,751	2,976	3,303	3,446	41
Nine	5,001	5,661	5,746	6,353	6,832	37
Southeastern MN	8,697	9,544	9,927	11,110	11,817	36
<b>Total Non-Metro</b>	<b>\$42,173</b>	<b>\$46,865</b>	<b>\$49,233</b>	<b>\$54,709</b>	<b>\$58,569</b>	<b>39%</b>
Metro Region						
Hennepin County	50,238	53,896	53,937	55,637	58,299	16
Ramsey County	22,235	23,193	23,602	25,390	25,531	15
Remaining Metro	19,772	21,694	22,649	25,561	28,435	44
<b>Total metro</b>	<b>\$92,244</b>	<b>\$98,783</b>	<b>\$100,188</b>	<b>\$106,589</b>	<b>\$112,265</b>	<b>22%</b>

### Statewide Property Tax Refund



NOTE: The property tax refund historical data on this page and the preceding page excludes any targeting data (see page 54).

### Per Capita Property Tax Refund 1991 and 1995





# 1996 Additional Property Tax Refund (Targeting): \$4.8 million

"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 (M-1PR) 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.

For returns filed in 1996 (for property taxes payable in 1996) the state paid 75 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 about 63,500 returns filed in 1996 for a total amount of \$4,788,805. The average refund per return was \$75. (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: 1994 through 1996 Current dollars, in thousands

State	Filed 1993	Filed 1994	Filed 1995	Filed 1996
<b>State</b>	<b>\$14,576</b>	<b>\$8,031</b>	<b>\$4,745</b>	<b>\$4,789</b>
Northern Regions				
Northwest (1)	143	30	54	33
Headwaters (2)	69	49	31	32
Arrowhead (3)	1,815	975	341	227
West Central (4)	430	342	151	120
Five (5)	336	163	93	115
East Central (7E)	235	131	65	85
Southern Regions				
Six East (6E)	843	185	157	168
Upper MN Valley (6W)	489	97	86	92
Central MN (7W)	409	343	199	183
Southwest (8)	1,033	228	110	168
Nine (9)	2,389	319	210	350
Southeastern MN (10)	1,835	460	354	301
<b>Total Non-Metro</b>	<b>\$10,026</b>	<b>\$3,323</b>	<b>\$1,852</b>	<b>\$1,874</b>
Metro Region				
Hennepin County	2,356	1,845	1,118	1,684
Ramsey County	274	1,442	530	205
Remaining Metro	1,920	1,422	1,245	1,025
<b>Total Metro (11)</b>	<b>\$4,551</b>	<b>\$4,708</b>	<b>\$2,893</b>	<b>\$2,914</b>

## **Property Tax Data**

# Property Tax Data

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## **Payable 1996 Property Tax Credits**

A significant restructuring of the property tax system took full effect for taxes payable in 1990 and subsequent years. Under this restructuring, homestead and agricultural aid (HACA) replaced the homestead credit and agricultural credit aid programs. This shift caused the total amount of property tax credits to decrease significantly while local aids, under the new HACA program, increased correspondingly (see pages 36 and 37 for a description of HACA).

The transition from the old credit programs to the new local aid program must be recognized when comparing any data on aids and credits on years after 1990 with any years prior to 1990. As a result of the change, the "property tax credit" category on the tables in sections 2, 3, and 4 of this report is significantly smaller and the "aids to local governments" category is correspondingly larger when compared to years prior to 1990.

The property tax credits discussed below are listed on the property tax statement. The property's tax (after the subtraction of HACA) less any applicable property tax credits equals the net tax amount which the taxpayer must pay to the county for distribution to the local governmental units.

## **Payable 1996 Taconite Homestead Credit: \$11.9 million**

The total amount of the payable 1996 taconite homestead credit is \$11,928,665, excluding mobile home taconite homestead credit and adjustment amounts for prior years. Homeowners in the taconite tax relief areas, located in northern Minnesota on the Iron Range, receive a credit of either 57 percent or 66 percent. The percentage of relief is dependent upon certain characteristics of the local jurisdiction, such as the value of the iron ore in the district, proximity to mines, etc. A supplemental taconite homestead credit amount of \$464,166 is included in the \$11.9 million taconite homestead credit amount.

## **Payable 1996 Miscellaneous Credits: \$6.6 million**

The total of the miscellaneous property tax credits for 1996 is \$6,562,158. This is the total payable 1996 amounts for the disparity reduction credit, power line credit, agricultural preserves credit, county conservation credit, enterprise zone credit, disaster credit, and rental equity credit. A statewide breakdown of these miscellaneous credits is shown below.

<b>Type of Credit</b>	<b>Amount</b>
Disparity Reduction Credit <sup>8</sup>	\$5,135,373
Power Line Credit	145,463
Agricultural Preserves Credit	306,943
County Conservation Credit	202,762
Enterprise Zone Credit	16,754
Disaster Credit	0
Rental Equity Credit	754,863
<b>Total</b>	<b>\$6,562,158</b>

## **1995 Statewide Property Valuation:**

**Market Valuation: \$180.4 billion**

**Net Tax Capacity: \$3.5 billion**

This is the total real and personal property valuation for the 1995 assessment for taxes payable in 1996. The market valuation of \$180,447,712,127, as well as the net tax capacity of \$3,484,180,281, is listed in the tables. Net tax capacity is the valuation which results after the property tax capacity class rates have been applied to the market values. Effective for taxes payable in 1990 and subsequent years, the net tax capacity reflects incorporating the property tax credits into the class rate structure.

## **Payable 1996 Net Property Tax Levy: \$4.5 billion**

The payable 1996 net property tax levy, excluding special assessments, made by each type of taxing district (i.e., county, city/town, school district and miscellaneous taxing districts) is shown in the table on the following page.

"Miscellaneous districts" includes levies made by special taxing districts (i.e., Metropolitan Council, regional transit authorities, hospital districts, port authorities, watershed districts, etc.), as well as the tax increment of tax increment financing districts, fiscal disparity contribution levies, and the power line levy amounts.

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<sup>8</sup>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, which is effective for taxes payable in 1989 and subsequent years, 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 the following effective tax rates: apartments, 3.0 percent; commercial, industrial, public utility land and buildings, 3.3 percent.

"Net taxes payable" is the amount of property taxes actually paid by the taxpayer after the subtraction of the state paid property tax credits shown above. However, the tax amount is prior to the subtraction of the regular property tax refund and the targeting refund.

Type of Taxing District	Payable 1996 Net Property Tax Levy	Percent
<b>County</b>	<b>\$1,252,961,224</b>	<b>28.0%</b>
<b>City/Town:</b>	<b>762,759,157</b>	<b>17.0</b>
City	\$682,565,391	
Town	80,193,766	
<b>School District</b>	<b>2,034,381,935</b>	<b>45.4</b>
<b>Miscellaneous Districts:</b>	<b>430,624,918</b>	<b>9.6</b>
Special Taxing Districts	\$143,837,904	
Tax Increment Financing	286,308,639	
Fiscal Disparity Contribution	—	
Power Line	478,375	
<b>State Total</b>	<b>\$4,480,727,234</b>	<b>100.0%</b>

The table above shows the fiscal disparity contribution levy amount as redistributed back to the various taxing districts. The fiscal disparity distribution amounts shown below are included in the property tax levy by type of district in this table. The county and region tables later in the report show the fiscal disparity levy entirely as part of "Miscellaneous District Levy." The fiscal disparity levy only applies to taxing districts in the seven-county metro area.

County	\$ 94,949,433
City	70,304,434
Town	1,172,412
School District	177,581,665
Special Taxing Districts	<u>23,113,680</u>
Total Levy	\$367,121,624

### Payable 1996 Statewide Average Tax Rate

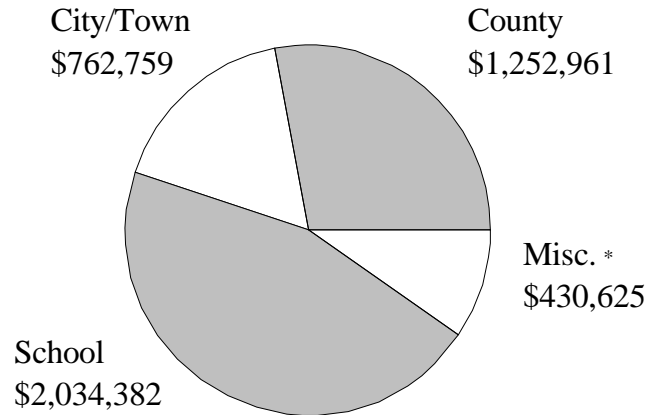
The average tax rate is computed by dividing the total levy excluding special assessments by the total net tax capacity.<sup>9</sup> For purposes of this calculation, "levy" includes the tax increment financing levy and the fiscal disparity contribution levy; "tax capacity" includes the total tax capacity before the subtraction of the tax increment financing captured tax capacity and before any fiscal disparity adjustments. This rate represents the statewide average rate of taxation for all property. The same methodology is used in all the tables in the report containing an average tax rate.

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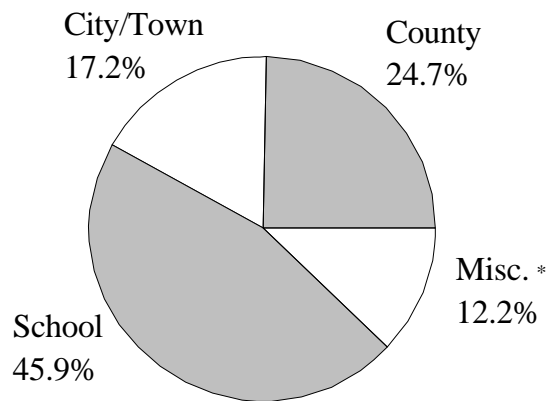
<sup>9</sup>A small portion (\$59.1 million statewide) of property tax levies are spread as market value rather than net tax capacity. This amount is included in the computation of the statewide average tax rate. As market value levies become more significant in future years, separate average tax rates will be computed for the market value levy and the net tax capacity levy.

**Payable 1996 Property Tax Levies  
by Type of Taxing District  
(\$4,480,727)**  
(Dollars in thousands)

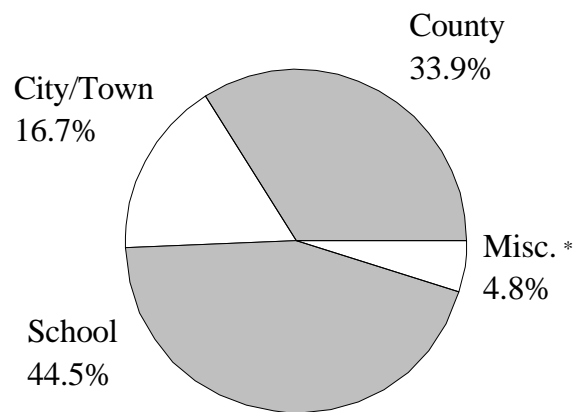
**Statewide**



**Metro**



**Non-Metro**



House Research Graphics

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



## Major State Taxes

	<b>Page</b>
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Sales/Use Tax .....	68
Motor Vehicle Excise Tax (MVET) .....	75
Motor Fuels Tax (Gas Tax) .....	81
Motor Vehicle License Tax .....	87
Corporate Franchise (Income) Tax .....	92





# Individual Income Tax

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## 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 non-resident individuals. The 1995 tax base (filed in 1996) is essentially 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 1995 ranged from 6 to 8.5 percent. In 1995 Minnesota allowed a refundable dependent care credit of up to \$720 for one child, and \$1,440 for two or more children, and a working family credit equal to 15 percent of the federal earned income credit. In 1995 the maximum working family credit was \$467.

## Aid Amount and Reporting

### 1995 Filed 1996 Individual Income Tax: \$3.9 billion

The total amount of the 1995 individual income tax returns filed in 1996 is \$3,857,043,237. The tax shown is net tax (after refunds) reported on the basis of the filer's county of residence. The state total includes \$118.9 million of individual income taxes collected from returns filed by nonresident taxpayers. That amount was not allocated to the counties.

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

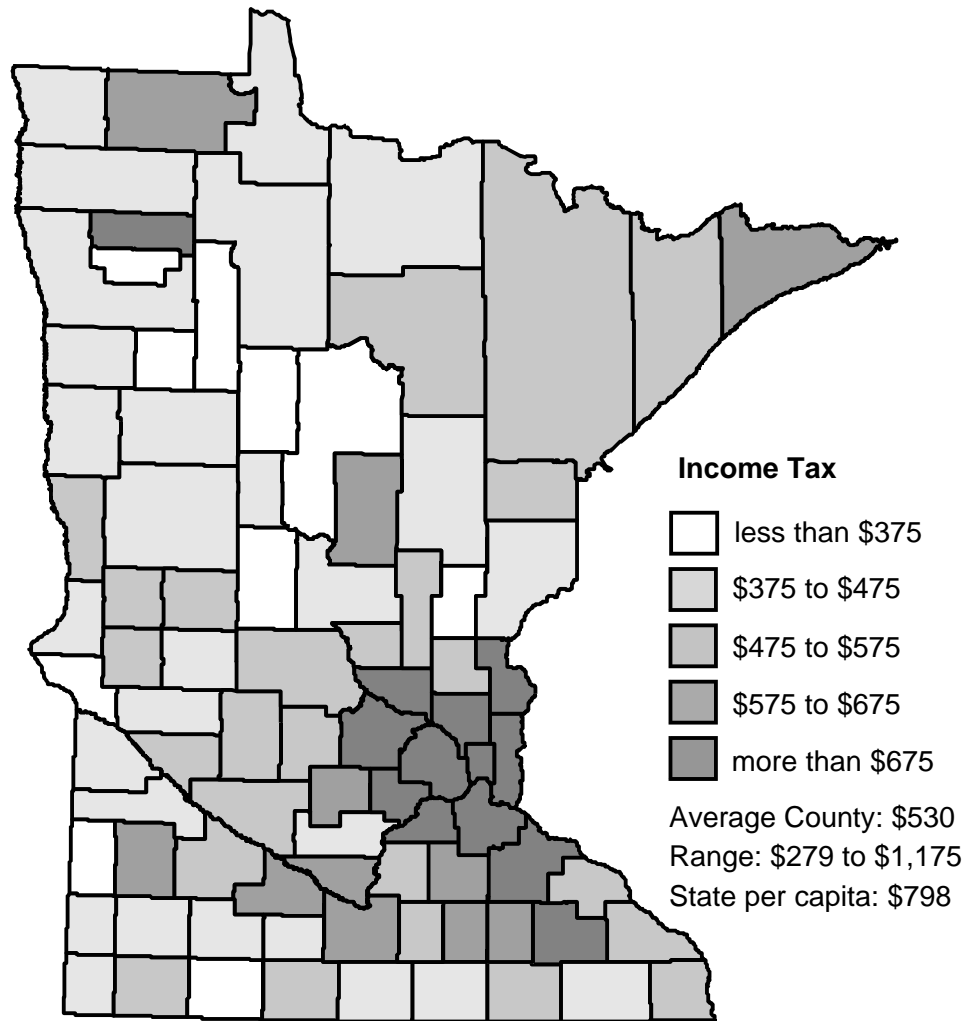
## Recent Law Changes

Minnesota conformed with all major changes made in the federal tax code in 1994 and 1995. These changes included reducing the deductible portion of business meals and entertainment, an increase in the capital expensing allowance for small business, and changes to rules relating to estimated tax payments, and disallowing the earned income credit for filers with investment income over \$2,350.

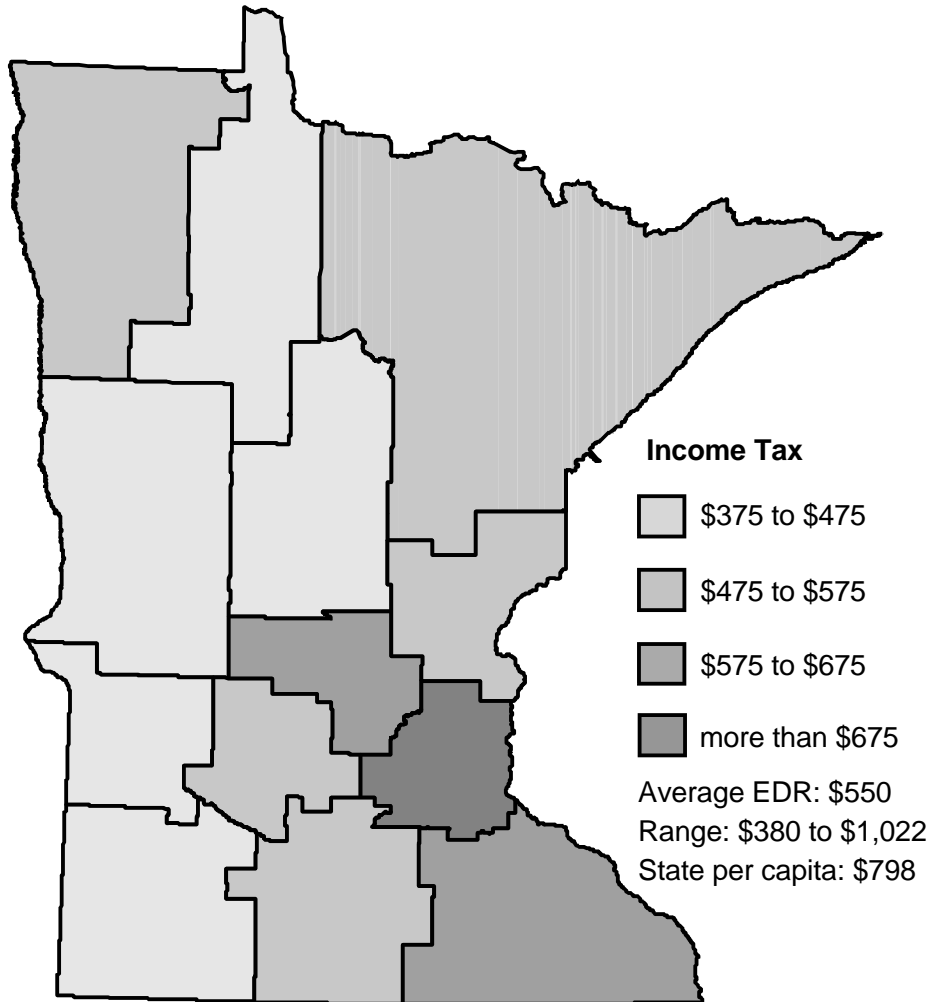
Minnesota also conformed to federal changes providing for the taxation of up to 85 percent of social security income for middle-and upper-income taxpayers. Minnesota provided an additional elderly exclusion amount for tax years 1994 to 1996 to gradually phase-in the full effect of this change.

In 1994 Minnesota extended the dependent care tax credit to all married taxpayers with a child under age one, by deeming that they paid the maximum allowable dependent care expenses. The maximum credit under this provision is \$720 for one dependent.

### Individual Income Tax per capita, 1995 by County



### Individual Income Tax per capita, 1995 by Economic Development Region



## The Past Five Years of Individual Income Tax

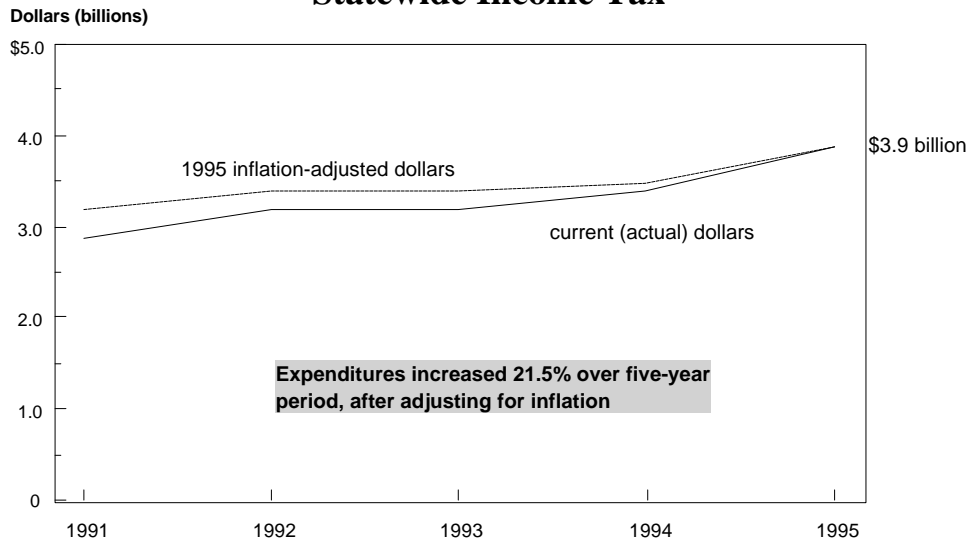
The table below shows the distribution of individual income tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of individual income tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Individual Income Tax, Residents Only: 1991 to 1995

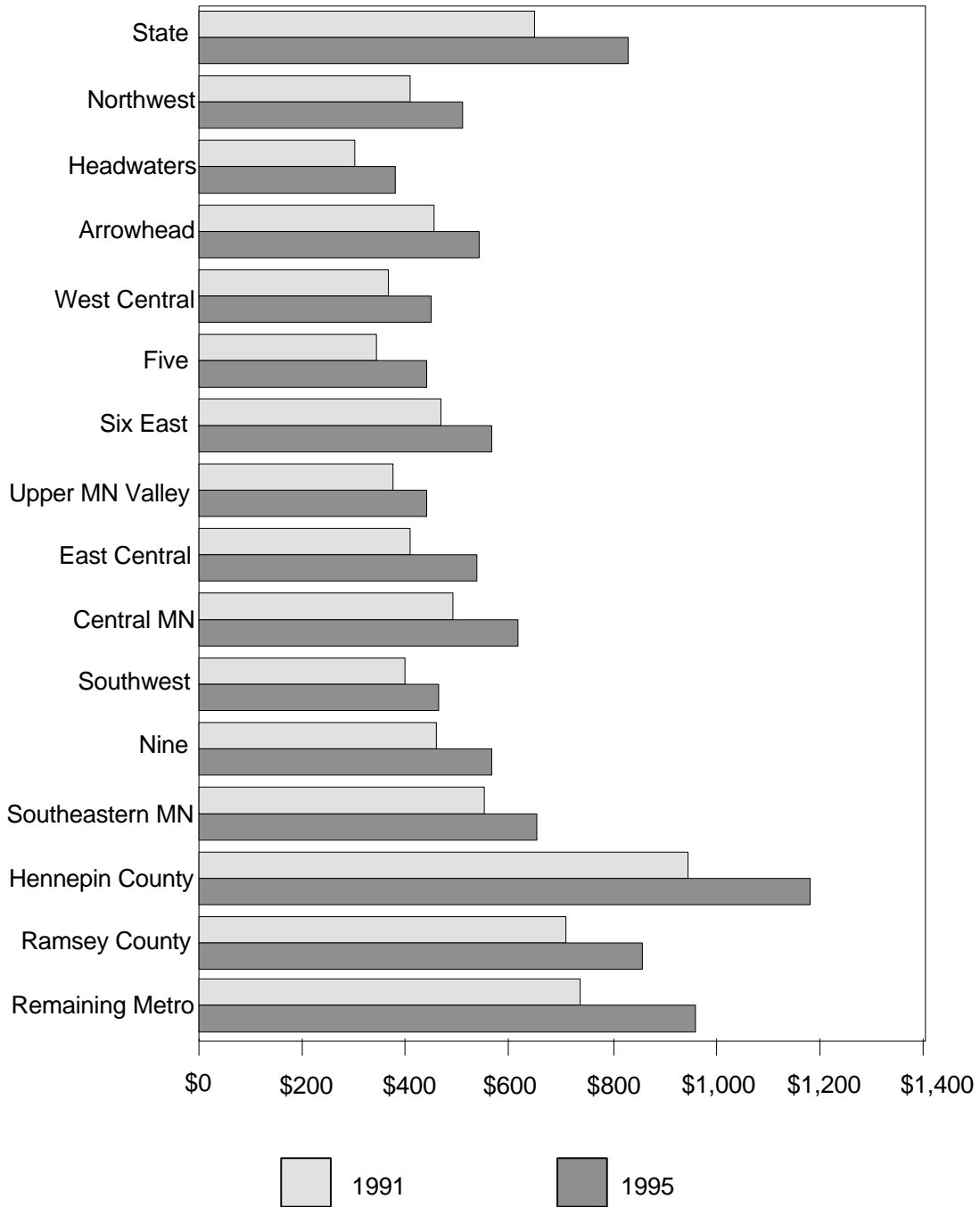
Current dollars, in thousands

State	1991	1992	1993	1994	1995	5 Yr Chg. Tax
<b>State</b>	<b>\$2,869,538</b>	<b>\$3,155,442</b>	<b>\$3,223,098</b>	<b>\$3,410,838</b>	<b>\$3,857,043</b>	<b>34%</b>
Northern Regions						
Northwest	36,806	40,396	41,910	45,177	46,471	26
Headwaters	20,321	22,231	23,453	25,918	27,164	34
Arrowhead	142,125	150,191	151,597	158,139	171,728	21
West Central	72,770	77,681	79,754	85,103	92,155	27
Five	45,864	49,401	52,906	57,237	61,747	35
East Central	45,522	50,580	54,838	59,769	65,171	43
Southern Regions						
Six East	51,513	54,503	55,615	58,113	64,872	26
Upper MN Valley	19,206	19,255	19,100	19,869	22,408	17
Central MN	130,826	143,932	148,743	168,415	178,806	37
Southwest	49,528	50,505	50,729	52,091	58,047	17
Nine	99,720	104,012	106,735	114,849	124,893	25
Southeastern MN	235,620	251,190	255,259	264,223	286,047	21
<b>Total Non-Metro</b>	<b>\$949,822</b>	<b>\$1,013,877</b>	<b>\$1,040,640</b>	<b>\$1,217,641</b>	<b>\$1,318,387</b>	<b>39%</b>
Metro Region						
Hennepin County	987,593	1,090,619	1,088,806	1,127,766	1,257,786	27
Ramsey County	347,640	366,195	371,674	392,351	425,107	22
Remaining Metro	584,483	684,750	721,978	781,820	855,762	46
<b>Total Metro</b>	<b>\$1,919,716</b>	<b>\$2,141,564</b>	<b>\$2,182,458</b>	<b>\$2,301,937</b>	<b>\$2,538,656</b>	<b>32%</b>

### Statewide Income Tax



### Per Capita Individual Income Tax 1991 and 1995



# Sales/Use Tax

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## 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. Although the tax rate has changed over the years, it has been 6.5 percent since January 1, 1983. (See recent law changes below.)

Major exemptions include: Food for consumption off premises, clothing, prescribed drugs and medications, non-prescribed analgesics, 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 vehicles subject to the 6.5 percent motor vehicle excise tax, materials used or consumed in agricultural or industrial production, textbooks, residential heating fuels and water services, and capital equipment for new or expanding industries.

## Aid Amount and Reporting

### Calendar Year 1995 Sales/Use Tax: \$2.8 billion

A total of \$2,793,823,578 in sales/use taxes was collected during calendar year 1995 (after all refunds except capital equipment refunds). The total includes \$402.1 million of sales/use taxes collected from returns filed by out-of-state taxpayers. That amount was **not** allocated to the counties. (See next page for discussion on capital equipment refunds and amounts not allocated to Minnesota.)

Another \$91.0 million was paid by Minnesota residents, but the taxpayer's county was not reported on the return. Since those returns were from Minnesota residents, that amount was apportioned to the 87 counties based upon the proportion of each county's tax liability to the state's total tax liability.

The tax amounts contained in this report exclude any local sales taxes that cities impose (local sales taxes are primarily to support economic development and tourism). Sales/use tax data was obtained from the Department of Revenue.

## Recent Law Changes

The sales/use tax rate was temporarily increased from six percent to 6.5 percent from July 1, to December 31, 1991. Beginning January 1, 1992, a local option sales tax for counties of .5 percent was enacted. Receipts from the .5 percent local option sales tax plus 1.5 percent of the six percent state tax rate were deposited in the Local Government Trust Fund.

Beginning July 1, 1996 the state sales and use tax was permanently increased to 6.5 percent and the local option sales tax and the Local Government Trust Fund were eliminated. Beginning with calendar 1997, aids currently paid from the Local Government Trust Fund will be paid from the state's general fund.

### Capital Equipment Refunds

The amount of sales/use tax allocated to Minnesota does not adjust for capital equipment refunds made to taxpayers. The amount of state refunds has grown from \$8 million in FY 1990 to about \$50 million in FY 1996. The amounts contained in this report are prior to the subtraction of these refunds. Since the refunds are filed by company headquarters and not where the actual equipment is located, these refunds are not easily allocated by county.

### Amounts Not Allocated to Minnesota

As noted on the previous page, a significant amount of sales/use taxes are collected from returns filed by out-of-state taxpayers. These amounts were not allocated to Minnesota in this report since the taxpayer's residence and/or place of business is unknown. However, this amount has been increasing significantly both in terms of absolute dollars and its overall percentage. The table below lists the amounts and percentages for the past six years.

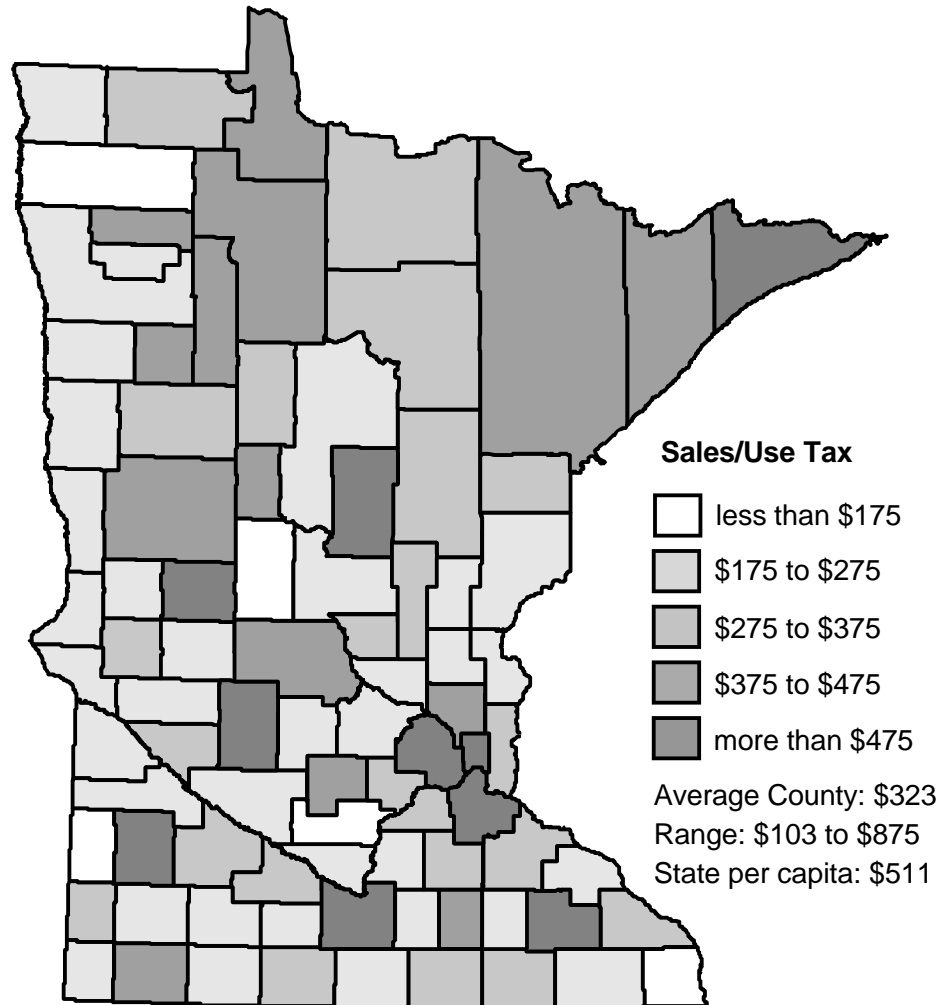
**Sales/Use Taxes (in thousands)**

Year	Allocated to Minnesota		Not Allocated to Minnesota		Total
	Amount	Percent	Amount	Percent	
1990	\$1,708,197	91.9%	\$149,815	8.1%	\$1,858,012
1991	1,802,060	91.5	167,565	8.5	1,969,625
1992	2,041,528	90.9	203,593	9.1	2,245,121
1993	2,164,607	90.0	240,321	10.0	2,404,929
1994	2,300,383	87.4	330,616	12.6	2,630,999
1995	2,391,693	85.6	402,131	14.4	2,793,824

Most of these dollars are sales made by out-of-state businesses to Minnesota residents, which are then reported on a single non-Minnesota return. As that amount grows, it becomes more and more of a concern that it should somehow be allocated to the various Minnesota counties. In 1995, non-Minnesota sales/use tax increased by 21 percent over the previous year, from \$331 million to \$402 million. One of the primary reasons for the large increase is that the number of non-Minnesota filers has increased significantly in recent years. Data constraints have prevented allocation of this amount in this year's report; implementation of an allocation is expected for next year's report.

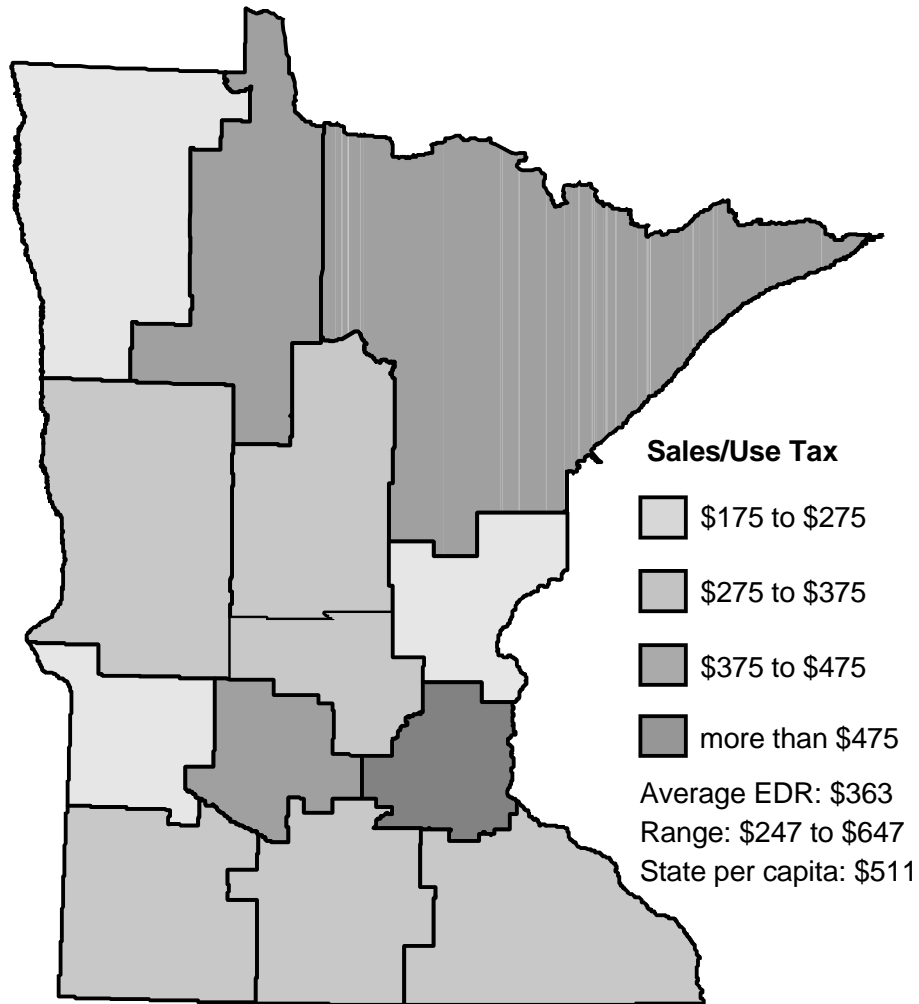


### Sales/Use Tax per capita, 1995 by County\*



\*Since sales tax is imposed at the place of sale, the per capita amounts shown reflect all purchases, including those made by individuals who live in other counties, states, and countries.

### Sales/Use Tax per capita, 1995 by Economic Development Region



## The Past Five Years of Sales/Use Tax

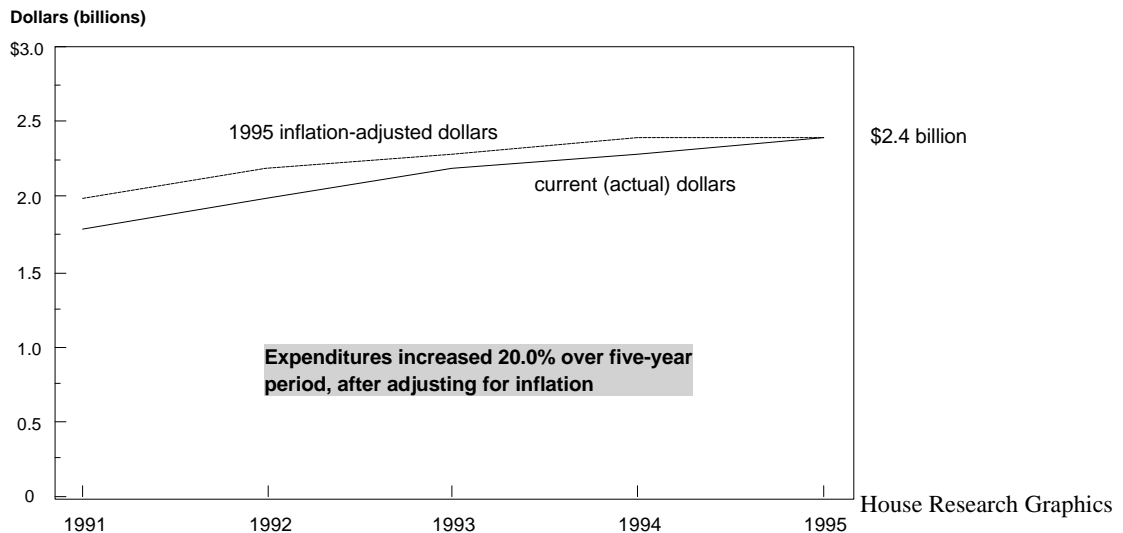
The table below shows the distribution of sales/use tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of sales/use tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

### Sales/Use Tax, Residents Only: 1991 to 1995

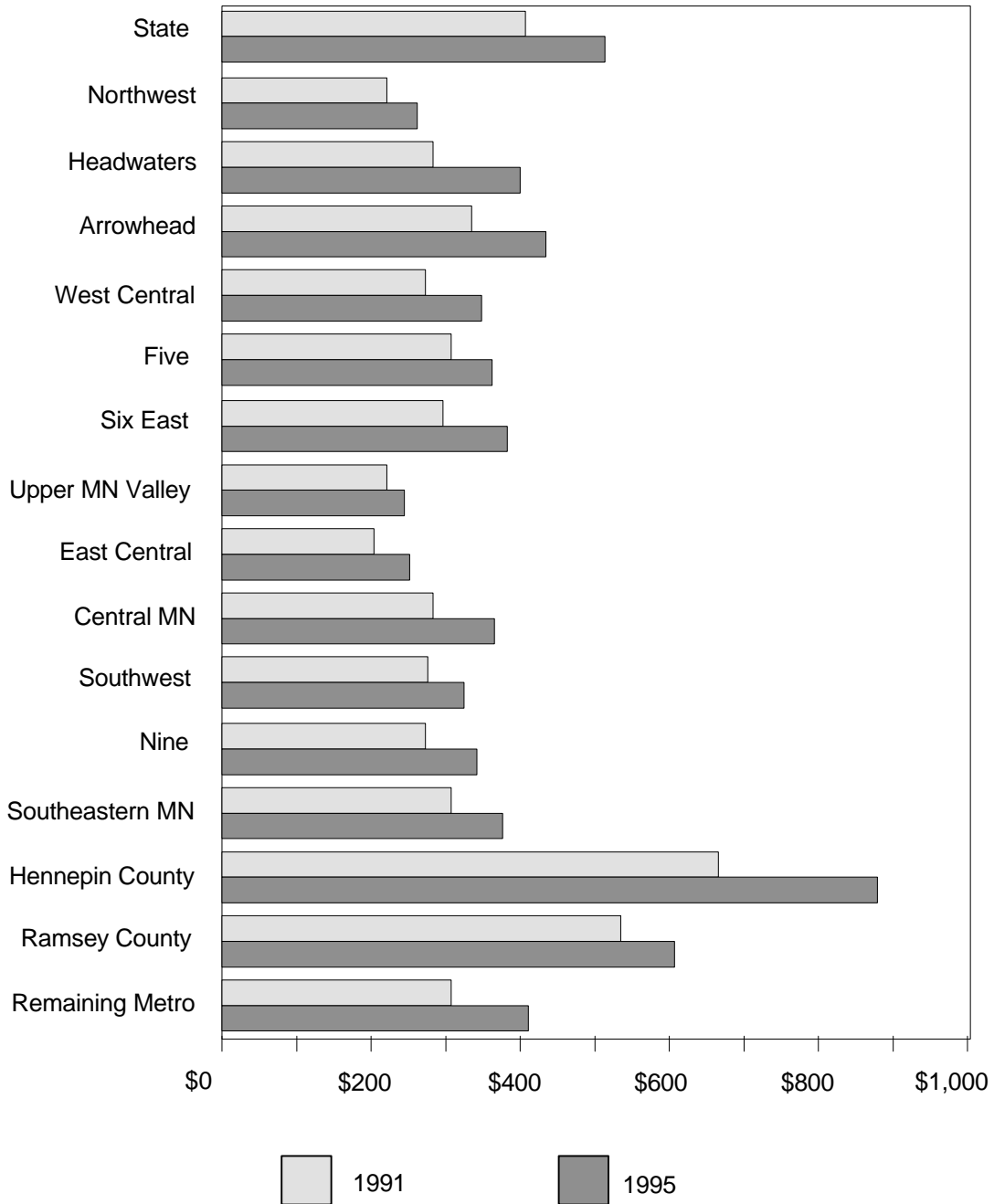
Current dollars, in thousands

	1991	1992	1993	1994	1995	5 Yr Chg. Tax
<b>State</b>	<b>\$1,802,060</b>	<b>\$2,041,528</b>	<b>\$2,164,607</b>	<b>\$2,300,383</b>	<b>\$2,391,693</b>	<b>33%</b>
Northern Regions						
Northwest	19,988	23,098	23,081	25,192	23,918	20
Headwaters	19,091	21,359	22,218	25,125	28,513	49
Arrowhead	104,074	117,143	120,469	130,639	137,398	32
West Central	53,896	61,569	65,169	71,109	71,556	33
Five	41,310	45,953	46,892	50,502	50,911	23
East Central	22,792	25,583	26,870	29,096	30,515	34
Southern Regions						
Six East	32,499	36,200	39,112	42,653	43,710	34
Upper MN Valley	11,266	12,563	12,209	12,634	12,543	11
Central MN	75,164	87,388	97,825	103,117	105,782	41
Southwest	34,225	36,486	37,192	38,765	40,403	18
Nine	59,526	67,025	69,504	74,597	75,848	27
Southeastern MN	131,467	153,544	154,870	161,029	164,936	25
<b>Total Non-Metro</b>	<b>\$605,299</b>	<b>\$687,910</b>	<b>\$715,411</b>	<b>\$764,456</b>	<b>\$786,035</b>	<b>30%</b>
Metro Region						
Hennepin County	691,570	769,890	827,580	905,545	936,955	35
Ramsey County	261,866	279,601	290,643	281,052	300,715	15
Remaining Metro	243,324	304,126	330,973	349,330	367,988	51
<b>Total Metro</b>	<b>\$1,196,761</b>	<b>\$1,353,618</b>	<b>\$1,449,197</b>	<b>\$1,535,927</b>	<b>\$1,605,658</b>	<b>34%</b>

### Statewide Sales/Use Tax



### Per Capita Sales/Use Tax 1991 and 1995





# Motor Vehicle Excise Tax

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## Program Description

The **Motor Vehicle Excise Tax (MVET)** is a sales/use tax on motor vehicles. It is imposed by the state on new and used motor vehicles at the time of sale and is levied at the same rate as the sales tax 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 MVET.) Until fiscal 1992, a portion of MVET revenues was dedicated to highways and transit; that dedication was cancelled for the 1992-93 biennium. Effective July 1, 1991 all monies are deposited in the general fund.

## Aid Amount and Reporting

### Calendar Year 1995 Motor Vehicle Excise Tax: \$361.2 million

The total 1995 motor vehicle excise tax (MVET) is \$361,244,244. The Department of Public Safety collects the motor vehicle excise tax.<sup>10</sup> Due to the method of collection, the amount of actual tax liability from each county is not available. However, since the motor vehicle excise tax is an important revenue source for the state, an estimate was made on how much the taxpayers in each county paid.

Two main factors were used in determining an estimated tax amount for each county. First, the number of passenger vehicles and pickup trucks registered in each county in 1995 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.

Secondly, an income factor was used, since it is assumed that the higher the taxpayer's income, the more vehicles the taxpayer will purchase and the more expensive those vehicles will likely be. Per capita 1995 personal income data by county was obtained from the U.S. Bureau of Economic Analysis.

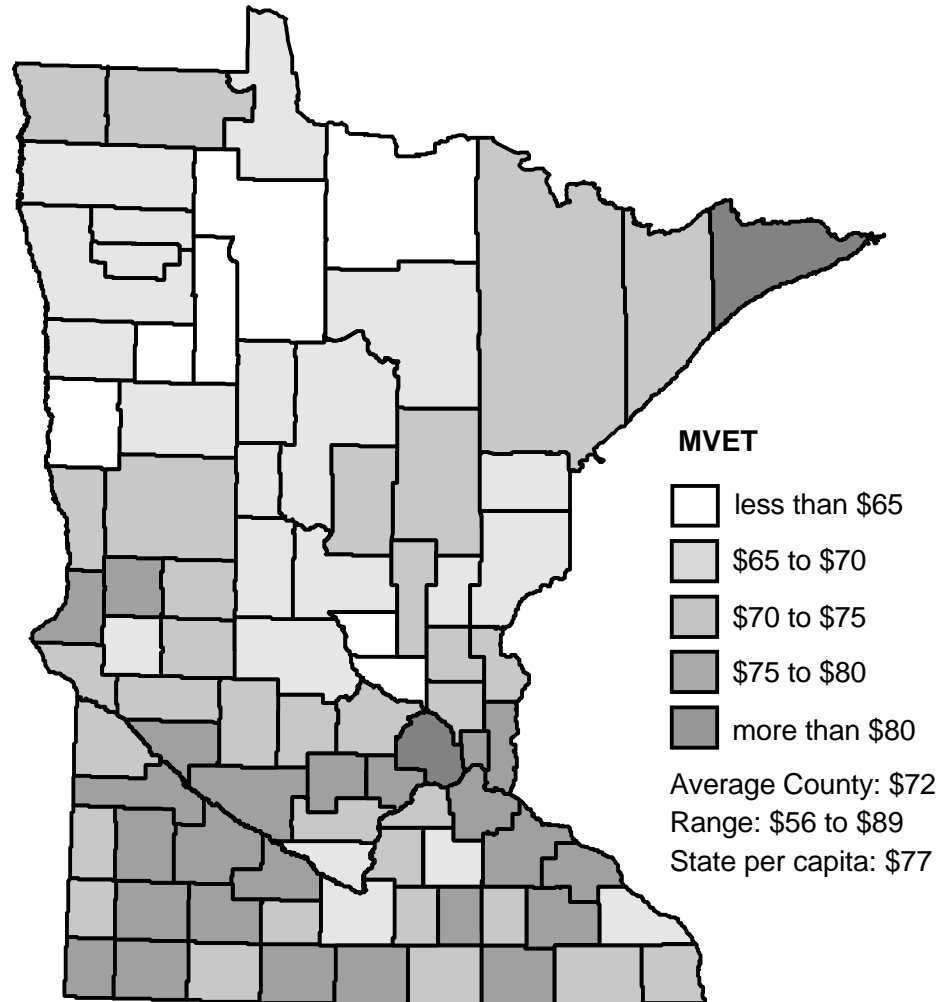
A percent distribution was made on each of the two factors (i.e., registrations and income) comparing each county to the state. The results of each distribution were then weighted equally to allocate the \$361.2 million tax liability to the 87 counties.

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

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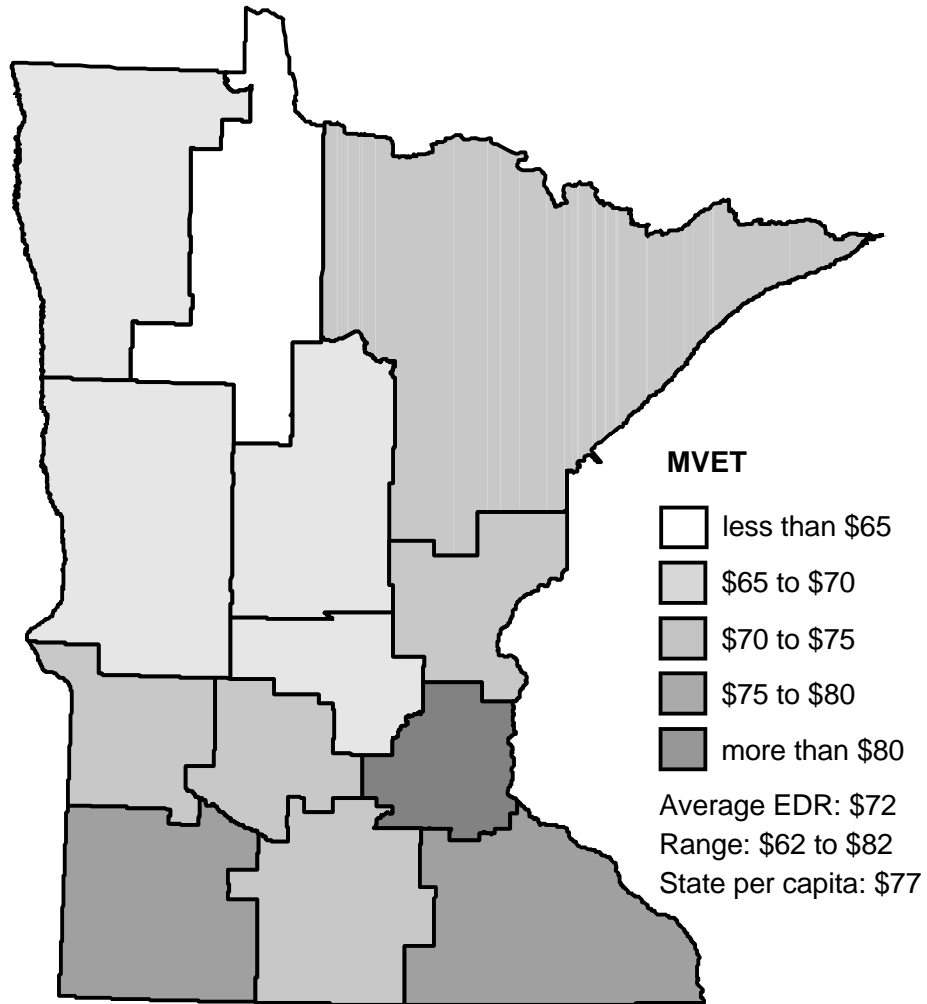
<sup>10</sup>In fiscal year 1990, 35 percent of MVET revenues was dedicated to transportation. In fiscal year 1991 that amount was reduced to 30 percent. Three-fourths of those revenues (i.e., the 35 percent and 30 percent) goes to highways and one-fourth for transit.

### Motor Vehicle Excise Tax per capita, 1995 by County\*



\*The proportion of the population that owns at least one motor vehicle varies from county to county. Although it may be more appropriate to display this information on a per vehicle basis, the data is not readily available at that level.

### Motor Vehicle Excise Tax per capita, 1995 by Economic Development Region





## The Past Five Years of the Motor Vehicle Excise Tax (MVET)

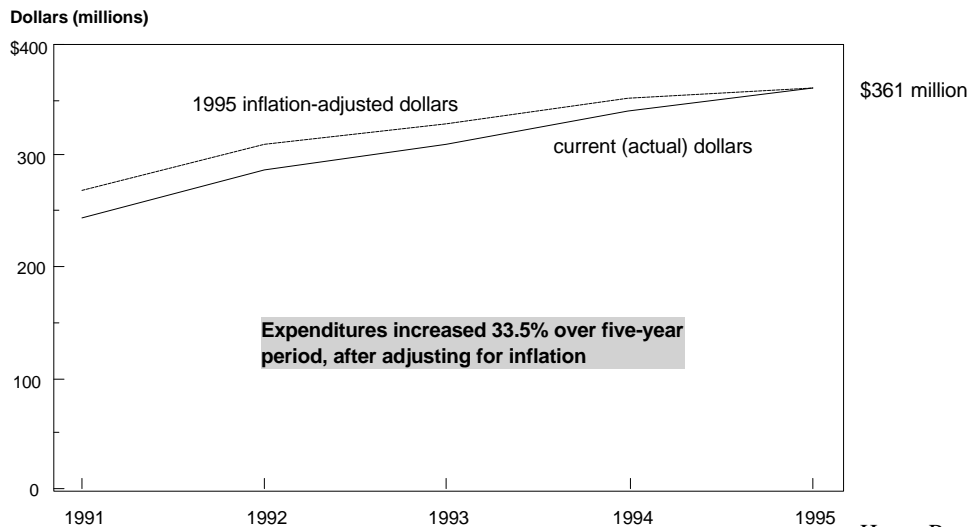
The table below shows the distribution of motor vehicle excise tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of motor vehicle excise tax for that same time period in current (actual) and constant (inflation-adjusted)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

### Motor Vehicle Excise Tax: 1991 to 1995

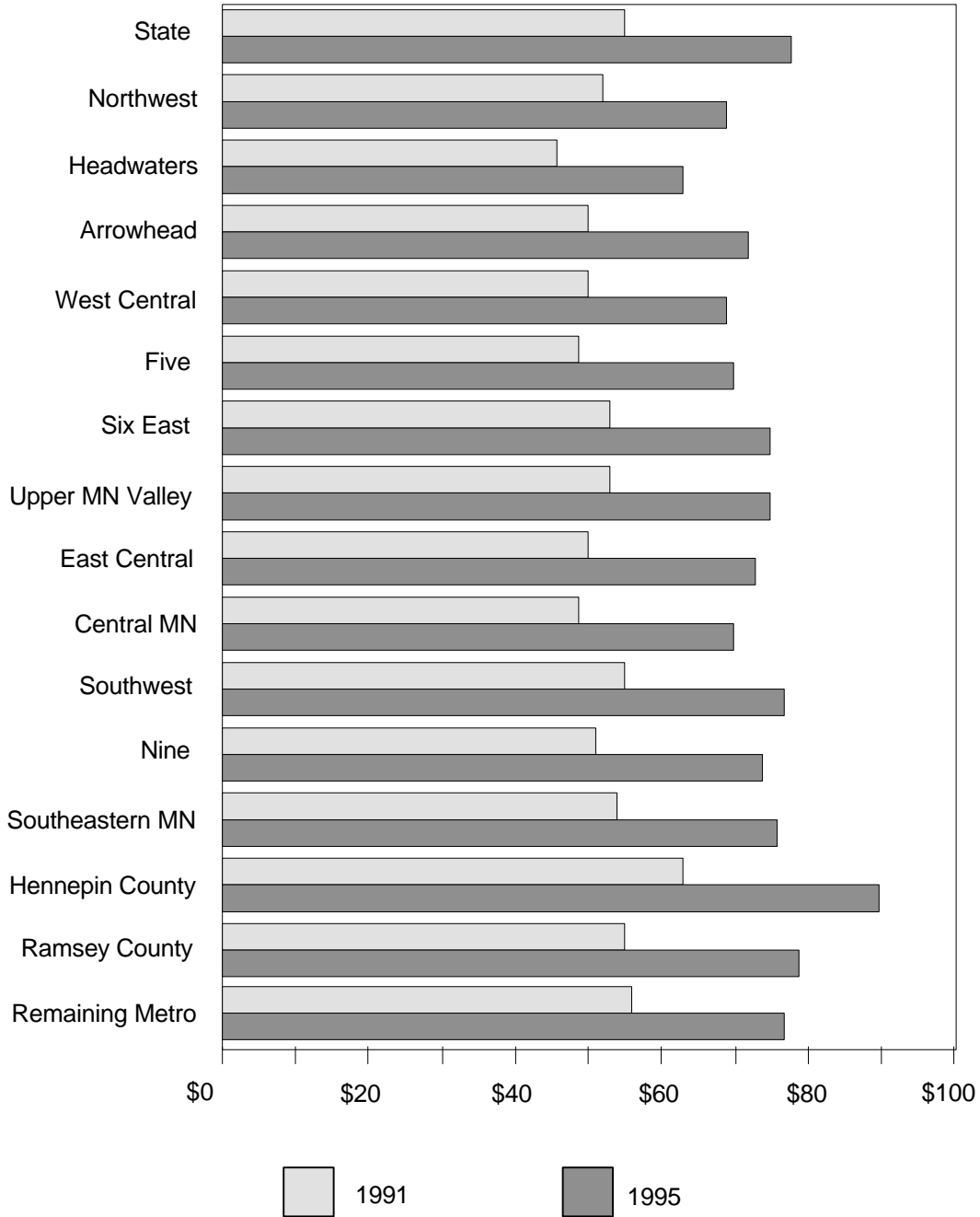
Current dollars, in thousands

	1991	1992	1993	1994	1995	5 Yr Chg. Tax
<b>State</b>	<b>\$244,666</b>	<b>\$287,487</b>	<b>\$311,698</b>	<b>\$342,451</b>	<b>\$361,244</b>	<b>48%</b>
Northern Regions						
Northwest	4,655	5,522	5,484	5,990	6,279	35
Headwaters	3,058	3,601	3,802	4,224	4,461	46
Arrowhead	15,670	18,492	20,201	21,819	22,815	46
West Central	9,824	11,455	12,048	13,496	14,158	44
Five	6,543	7,736	8,323	9,241	9,844	50
East Central	5,572	6,602	7,357	8,174	8,770	57
Southern Regions						
Six East	5,846	6,799	7,264	8,125	8,564	46
Upper MN Valley	2,703	3,117	3,198	3,670	3,787	40
Central MN	13,006	15,432	17,097	18,938	20,240	56
Southwest	6,769	7,790	8,062	9,248	9,498	40
Nine	11,116	13,110	13,993	15,604	16,250	46
Southeastern MN	22,856	26,641	28,178	31,658	33,235	45
<b>Total Non-Metro</b>	<b>\$107,617</b>	<b>\$126,297</b>	<b>\$135,007</b>	<b>\$150,188</b>	<b>\$157,901</b>	<b>47%</b>
Metro Region						
Hennepin County	65,742	77,405	84,024	90,727	95,623	45
Ramsey County	26,919	31,918	34,573	37,316	39,279	46
Remaining Metro	44,388	51,867	58,094	64,220	68,441	54
<b>Total Metro</b>	<b>\$137,049</b>	<b>\$161,190</b>	<b>\$176,691</b>	<b>\$192,263</b>	<b>\$203,343</b>	<b>48%</b>

### Statewide Motor Vehicle Excise Tax



### Per Capita Motor Vehicle Excise Tax 1991 and 1995





# Motor Fuels Tax (Gas Tax)

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## 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. Highway motor fuels are taxed at a rate of \$.20 per gallon.<sup>11</sup> Aviation fuels are subject to a graduated, declining tax rate from \$.05/gallon to \$.005/gallon based on the number of gallons used during the calendar year.

Exemptions: Motor fuels used by public transit systems receiving state financial assistance are exempt. Until October 1, 1997, ethanol-gasoline blends receive a tax credit of five cents for each gallon of ethanol.

## Aid Amount and Reporting

### Calendar Year 1995 Motor Fuels Tax: \$485.3 million

The total net amount after refunds of the motor fuels tax for calendar year 1995 was \$485,299,009. This is the net amount after the distributions to the snowmobile, motorboat, forest roads, and all terrain vehicles (ATV) accounts.

The motor fuels tax goes into the Highway User Tax Distribution Fund and is dedicated for highway use. In 1995 ninety-five percent of the amount in the fund was distributed as follows: 29 percent to the county state-aid highway fund; 9 percent to the municipal state-aid street fund for cities over 5,000 population; and 62 percent to the state trunk highway fund. (The allocation of this 95 percent is set by the Constitution.) The remaining 5 percent of the Highway User Tax Distribution Fund was distributed as follows: 28 percent to the state, 64 percent to counties;<sup>12</sup> and 8 percent to the cities over 5,000 population.<sup>13</sup>

The highway aids listed in the tables estimate how much each area received from the above distributions. Like both the motor vehicle excise tax and the motor vehicle license 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 1995 as a proportion of the total vehicle miles traveled within the state in 1995. The statewide motor fuels tax amount was obtained from the Department of Revenue.

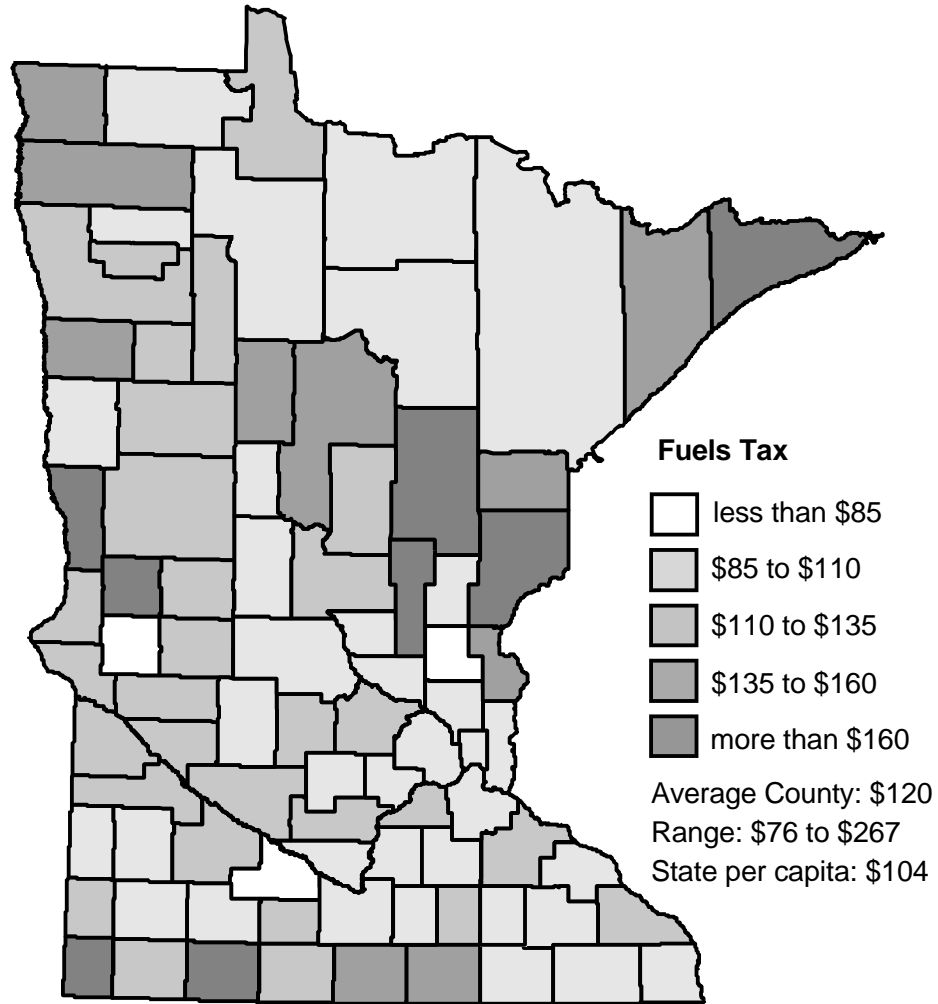
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<sup>11</sup>Alternative fuels such as liquified natural gas and high-alcohol gasoline are taxed at rates proportional to their BTU content relative to the BTU content of gasoline.

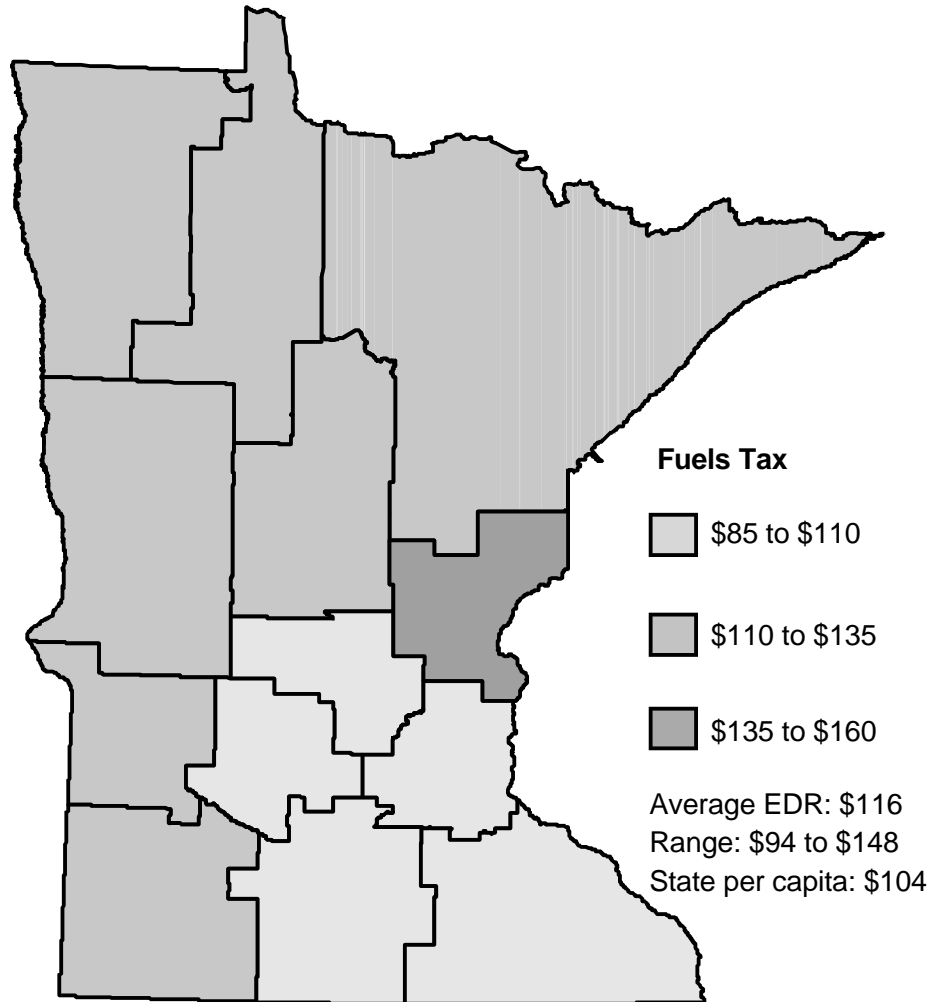
<sup>12</sup>72.5 percent of the county's 64 percent allocation goes to the towns for town roads and bridges.

<sup>13</sup>The legislature has discretion on the allocation of this five percent.

### Motor Vehicle Fuels Tax per capita, 1995 by County



### Motor Vehicle Fuels Tax per capita, 1995 by Economic Development Region



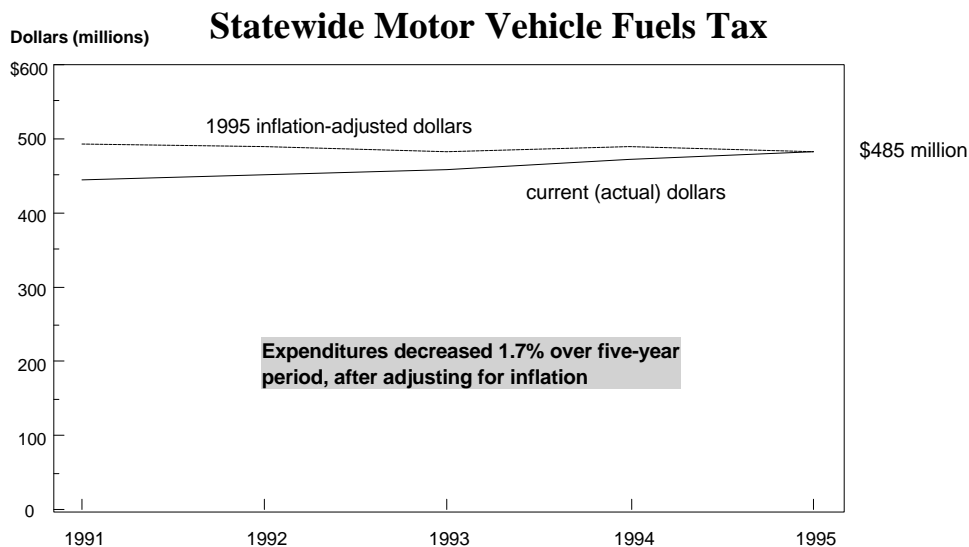
## The Past Five Years of the Motor Vehicle Fuels Tax

The table below shows the distribution of the motor vehicle 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 vehicle fuels tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

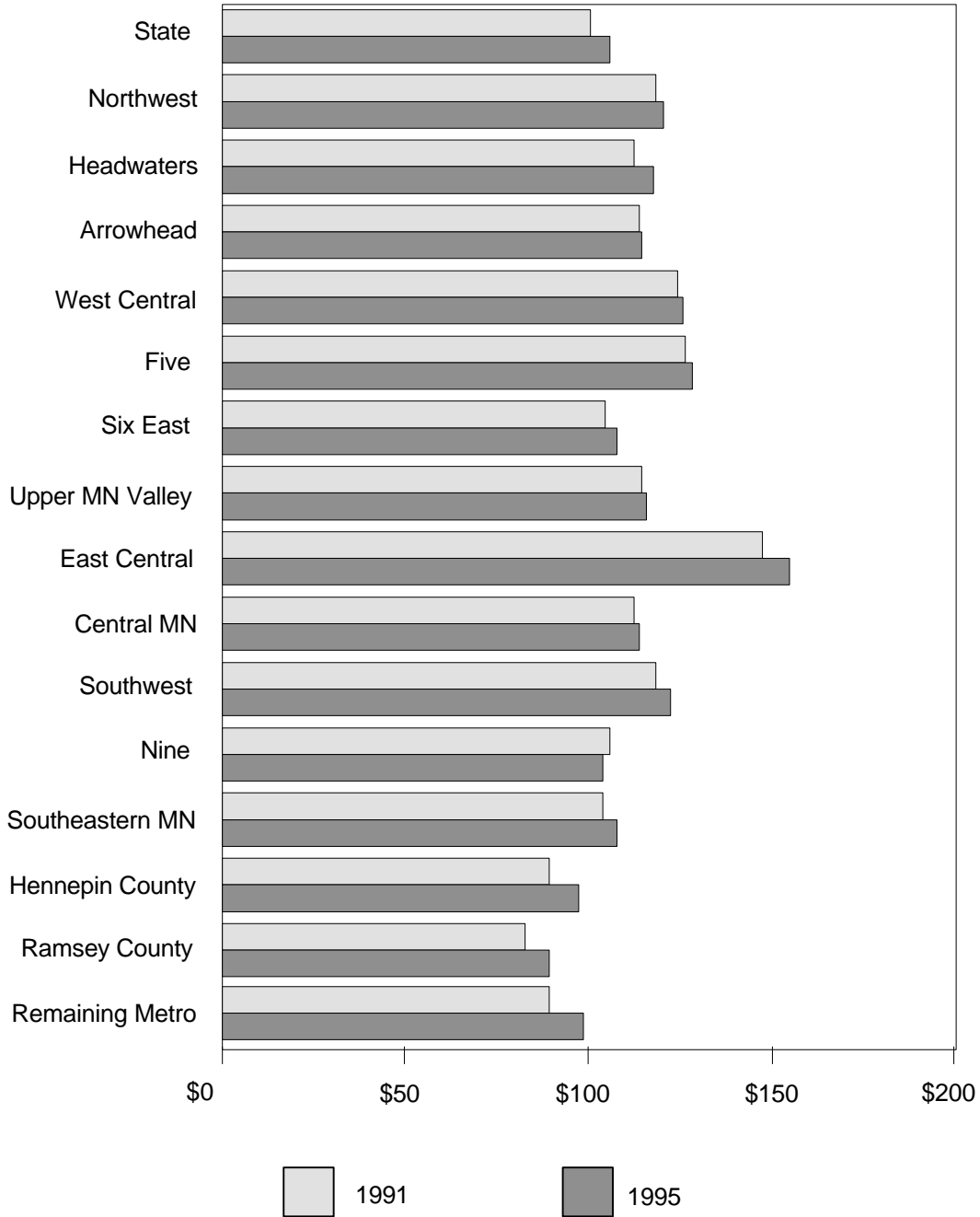
### Motor Vehicle Fuels Tax: 1991 to 1995

Current dollars, in thousands

State	1991	1992	1993	1994	1995	5 Yr Chg. Tax
<b>State</b>	<b>\$446,174</b>	<b>\$454,414</b>	<b>\$459,896</b>	<b>\$475,083</b>	<b>\$485,299</b>	<b>9%</b>
Northern Regions						
Northwest	10,682	10,311	10,456	10,830	10,992	3
Headwaters	7,582	7,443	7,517	7,839	8,245	9
Arrowhead	35,498	35,088	35,431	36,150	36,298	2
West Central	24,727	24,018	24,134	25,194	25,483	3
Five	16,954	16,349	16,502	17,676	17,748	5
East Central	16,425	17,259	17,263	18,087	18,288	11
Southern Regions						
Six East	11,559	11,253	11,796	12,014	12,167	5
Upper MN Valley	5,789	5,742	5,797	5,847	5,854	1
Central MN	29,955	30,275	30,546	31,193	32,173	7
Southwest	14,633	14,775	14,910	15,099	15,267	4
Nine	22,873	22,023	22,284	22,600	22,838	0
Southeastern MN	43,900	45,521	46,038	46,306	47,114	7
<b>Total Non-Metro</b>	<b>\$240,578</b>	<b>\$240,057</b>	<b>\$242,675</b>	<b>\$248,835</b>	<b>\$252,468</b>	<b>5%</b>
Metro Region						
Hennepin County	93,976	97,102	97,745	101,173	103,288	10
Ramsey County	40,598	41,054	41,429	43,814	44,213	9
Remaining Metro	71,023	76,201	78,047	81,260	85,331	20
<b>Total Metro</b>	<b>\$205,597</b>	<b>\$214,357</b>	<b>\$217,221</b>	<b>\$226,247</b>	<b>\$232,831</b>	<b>13%</b>



### Per Capita Motor Vehicle Fuels Tax 1991 and 1995







# Motor Vehicle License Tax

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## Program Description

The **Motor Vehicle License Tax** is imposed annually on each motor vehicle registered and licensed in Minnesota to use the public streets and highways. The tax on passenger cars, pick-up trucks, and vans is \$10 plus 1.25 percent of base value based on the age of the vehicle. There is a minimum tax of \$35 and a flat tax of \$35 for vehicles over ten years old. 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 then annually thereafter when it is re-registered.

Exemptions from the tax include: vehicles owned by governmental units, school buses, agricultural tractors and trailers, special mobile equipment, vehicles used solely for carrying construction camp equipment or attached machinery, fire apparatus, ambulances, and vehicles not operated on highways.

## Aid Amount and Reporting

### Calendar Year 1995 Motor Vehicle License Tax: \$437.2 million

The total motor vehicle license registration tax for calendar year 1995 was \$437,207,397. The tax is collected by the Department of Public Safety. The amount of actual tax liability from each county is not available. An estimate of how much the taxpayers in each county pay was made using the total number of passenger and pickup trucks registered in each county in 1995, and the personal income of each county compared to the state total. Since the license tax varies with the age and value of the vehicle, it was assumed that the higher the taxpayer's income, the more likely the taxpayer would be to own newer and more expensive cars.

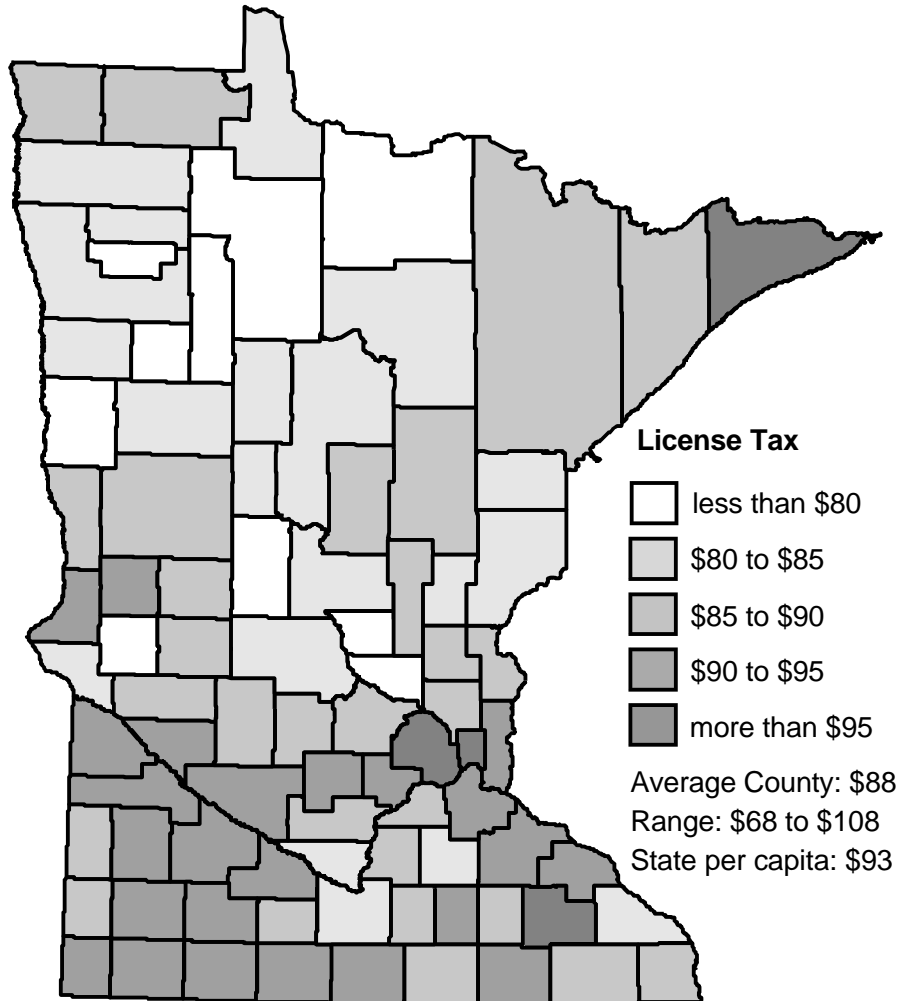
Revenue from this tax, like revenue from the motor fuels tax, is deposited in the Highway User Tax Distribution Fund.

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

## Recent Law Changes

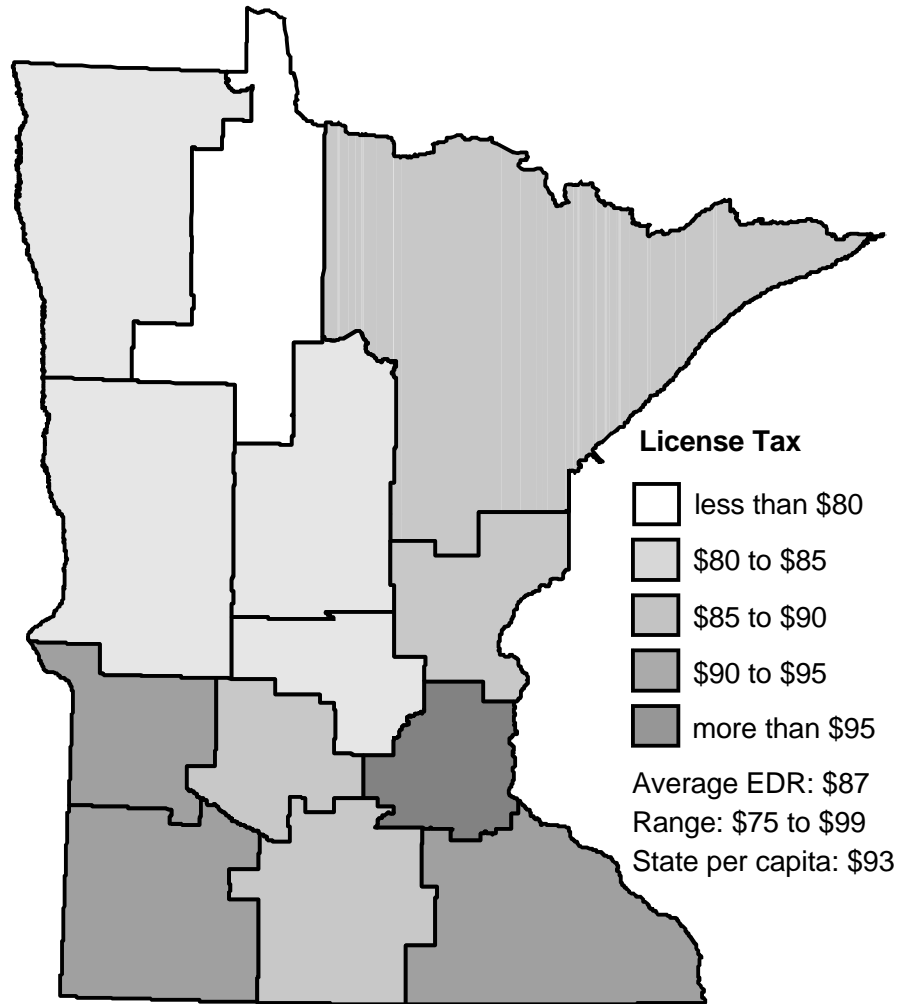
Effective for registrations in 1990 and subsequent years, the depreciation schedule for automobiles was changed to slow down the depreciation, resulting in substantial revenue increases from the motor vehicle license tax.

### Motor Vehicle License Tax per capita, 1995 by County\*



\*The proportion of the population that owns at least one motor vehicle varies from county to county. Although it may be more appropriate to display this information on a per vehicle basis, the data is not readily available at that level.

### Motor Vehicle License Tax per capita, 1995 by Economic Development Region



## The Past Five Years of the Motor Vehicle License Tax

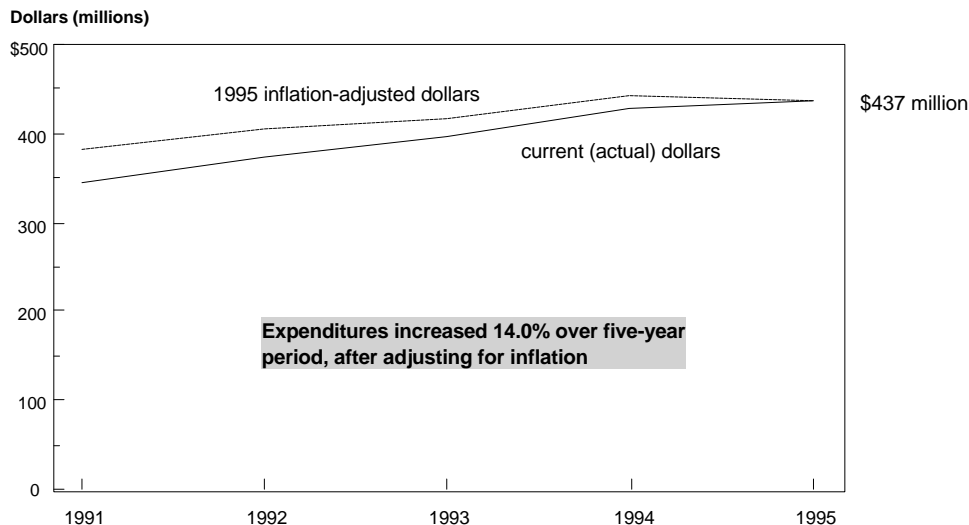
The table below shows the distribution of the motor vehicle license tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor vehicle license tax for that same time period in current (actual) and constant (inflation-adjusted)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

### Motor Vehicle License Tax: 1991 to 1995

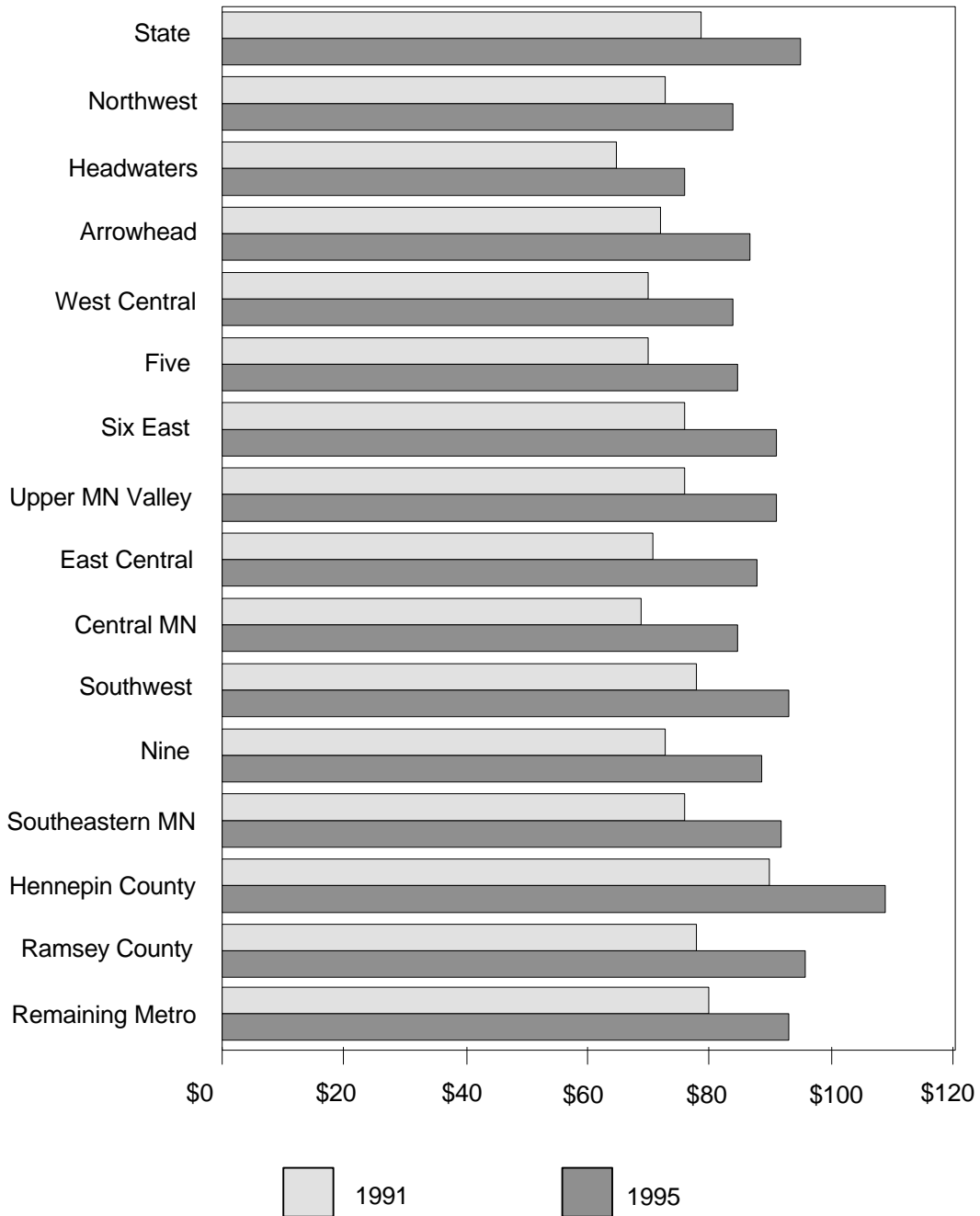
Current dollars, in thousands

State	1991	1992	1993	1994	1995	5 Yr Chg. Tax
<b>State</b>	<b>\$346,804</b>	<b>\$375,903</b>	<b>\$396,874</b>	<b>\$430,306</b>	<b>\$437,207</b>	<b>26%</b>
Northern Regions						
Northwest	6,598	7,221	6,983	7,526	7,599	15
Headwaters	4,335	4,709	4,841	5,308	5,400	25
Arrowhead	22,212	24,179	25,721	27,417	27,612	24
West Central	13,925	14,978	15,340	16,959	17,135	23
Five	9,274	10,115	10,598	11,611	11,914	28
East Central	7,898	8,632	9,367	10,271	10,615	34
Southern Regions						
Six East	8,287	8,890	9,249	10,210	10,365	25
Upper MN Valley	3,831	4,075	4,072	4,612	4,584	20
Central MN	18,436	20,178	21,769	23,797	24,496	33
Southwest	9,595	10,186	10,265	11,621	11,495	20
Nine	15,756	17,142	17,817	19,607	19,667	25
Southeastern MN	32,398	34,835	35,879	39,779	40,223	24
<b>Total Non-Metro</b>	<b>\$152,543</b>	<b>\$165,139</b>	<b>\$171,900</b>	<b>\$188,718</b>	<b>\$191,105</b>	<b>25%</b>
Metro Region						
Hennepin County	93,187	101,211	106,985	114,002	115,731	24
Ramsey County	38,157	41,735	44,020	46,889	47,539	25
Remaining Metro	62,918	67,818	73,969	80,696	82,833	32
<b>Total Metro</b>	<b>\$194,261</b>	<b>\$210,764</b>	<b>\$224,974</b>	<b>\$241,588</b>	<b>\$246,103</b>	<b>27%</b>

### Statewide Motor Vehicle License Tax



### Per Capita Motor Vehicle License Tax 1991 and 1995



# **Corporate Franchise (Income) Tax**

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## **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. The formula weights sales 70 percent and property and payroll 15 percent each.

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

## **Aid Amount and Reporting**

### **1996 Corporate Income Tax: \$574.7 million**

The corporation statistics presented in this report were tabulated from all current-year Minnesota corporation income tax returns filed during the calendar year ending December 31, 1996. (Primarily 1995 returns were filed in calendar year 1996.) The total statewide corporate tax amount of \$574,677,130 includes income taxes collected from corporations whose main offices are in other states and foreign countries.

The corporate income tax data was obtained from the Department of Revenue's processing file. The location of each corporation's home office is not available on that file. Instead each county's total annual payroll, tabulated by the County Business Patterns (CBP), was used as an indicator of where the corporate tax was paid. (Government employment is excluded from the CBP data.) This method allowed allocation of the entire \$575 million of corporate tax liability rather than only that incurred by corporations headquartered in Minnesota. Since about one-third of the corporate tax liability is from these out-of-state corporations, this methodology allocates those corporate taxes to the counties.

In addition to the total dollar amount of corporate tax shown by region and by county in Sections 2-4 of the report, the tables below summarize statewide data by unitary/non-unitary (Table A) and by type of corporation/return (Table B).

Table A  
**By Unitary/Non-unitary Returns<sup>14</sup>**

Returns Filed in 1996	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
Unitary Returns	9,195	17.0%	\$403,244,353	70.2%	\$43,855
Non-unitary Returns	<u>44,944</u>	<u>83.0</u>	<u>171,432,777</u>	<u>29.8</u>	<u>3,814</u>
Total	54,139	100.0%	\$574,677,130	100.0%	\$10,615

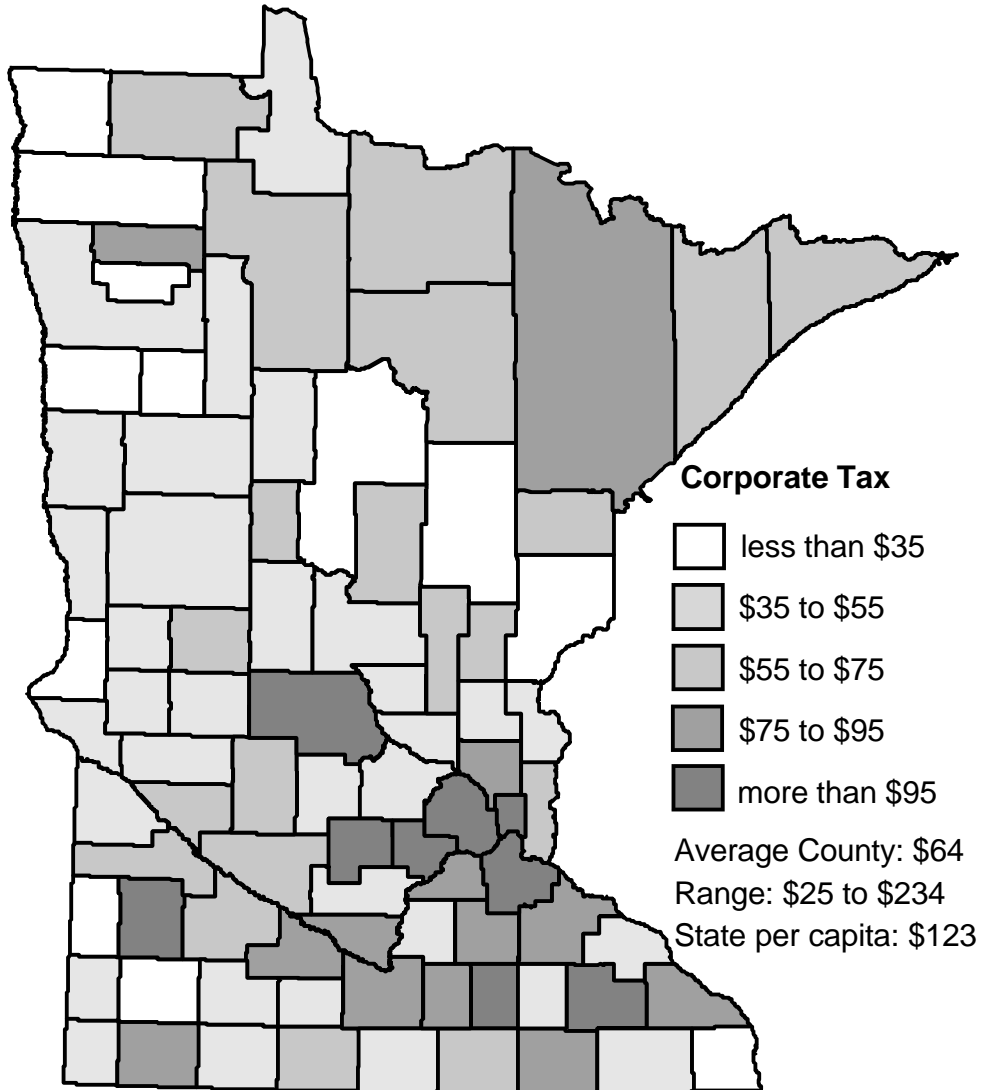
Table B  
**By Type of Return**

Returns Filed in 1995	# of Returns	% of Total	Tax Liability	% of Total	Average Tax
100% Minnesota Corporations					
Regular Tax	13,416	24.8	\$ 65,783,231	11.4%	\$ 4,903
Minimum Tax	7,183	13.3	2,876,414	0.5	400
No Tax	<u>12,740</u>	<u>23.5</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	33,339	61.6%	\$ 68,659,645	11.9%	\$ 2,059
Multi-State Corporations					
Regular Tax	11,405	21.1%	\$493,836,743	85.9%	\$43,300
Minimum Tax	4,825	8.9	12,180,742	2.1	2,525
No Tax	<u>4,570</u>	<u>8.4</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	20,800	38.4%	\$506,017,485	88.1%	\$24,328
All Corporations					
Regular Tax	12,821	45.8%	\$559,619,974	97.4%	\$22,546
Minimum Tax	12,008	22.2	15,057,156	2.6	1,254
No Tax	<u>17,310</u>	<u>32.0</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	54,139	100.0%	\$574,677,130	100.0%	\$10,615

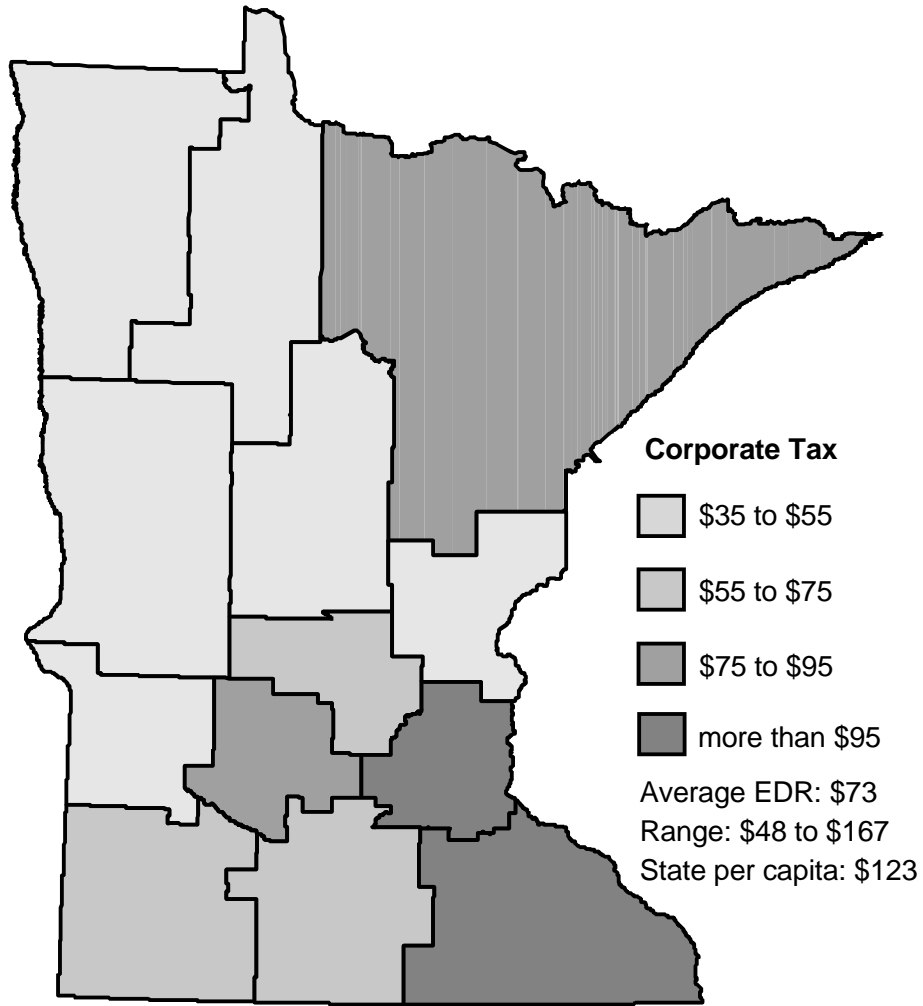
<sup>14</sup>Related corporations, such as subsidiary, brother-sister, and parent corporations, must file on a unitary basis. For these corporations, the denominator of the three factor apportionment formula (property, payroll, and sales) includes the factors of all the corporations in the unitary group. The numerator is the factors of the individual corporation and the taxable income apportioned is the total income of the unitary group.



### Corporate Income Tax per capita, 1996 by County



### Corporate Income Tax per capita, 1996 by Economic Development Region



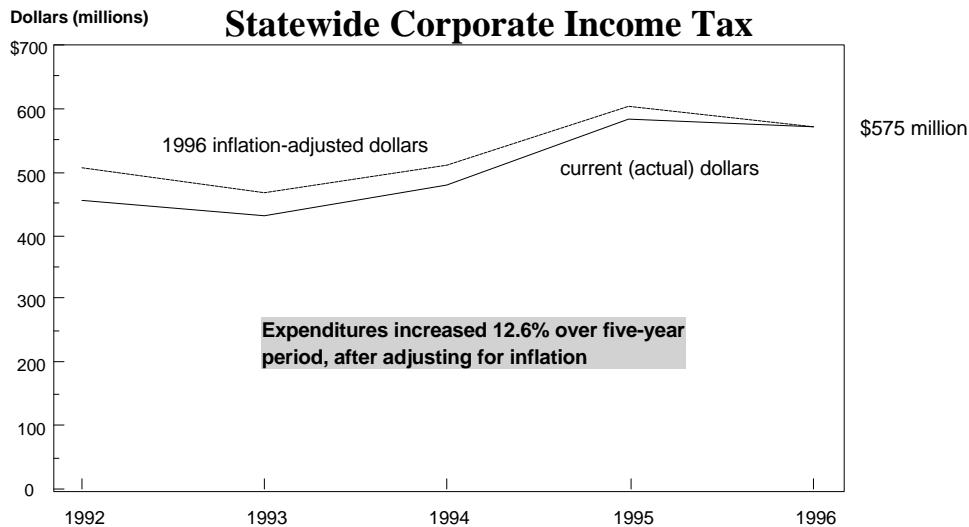
## The Past Five Years of the Corporate Income Tax

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. Note: 1992 data is based on collections, whereas the data for the other years is based on returns filed.

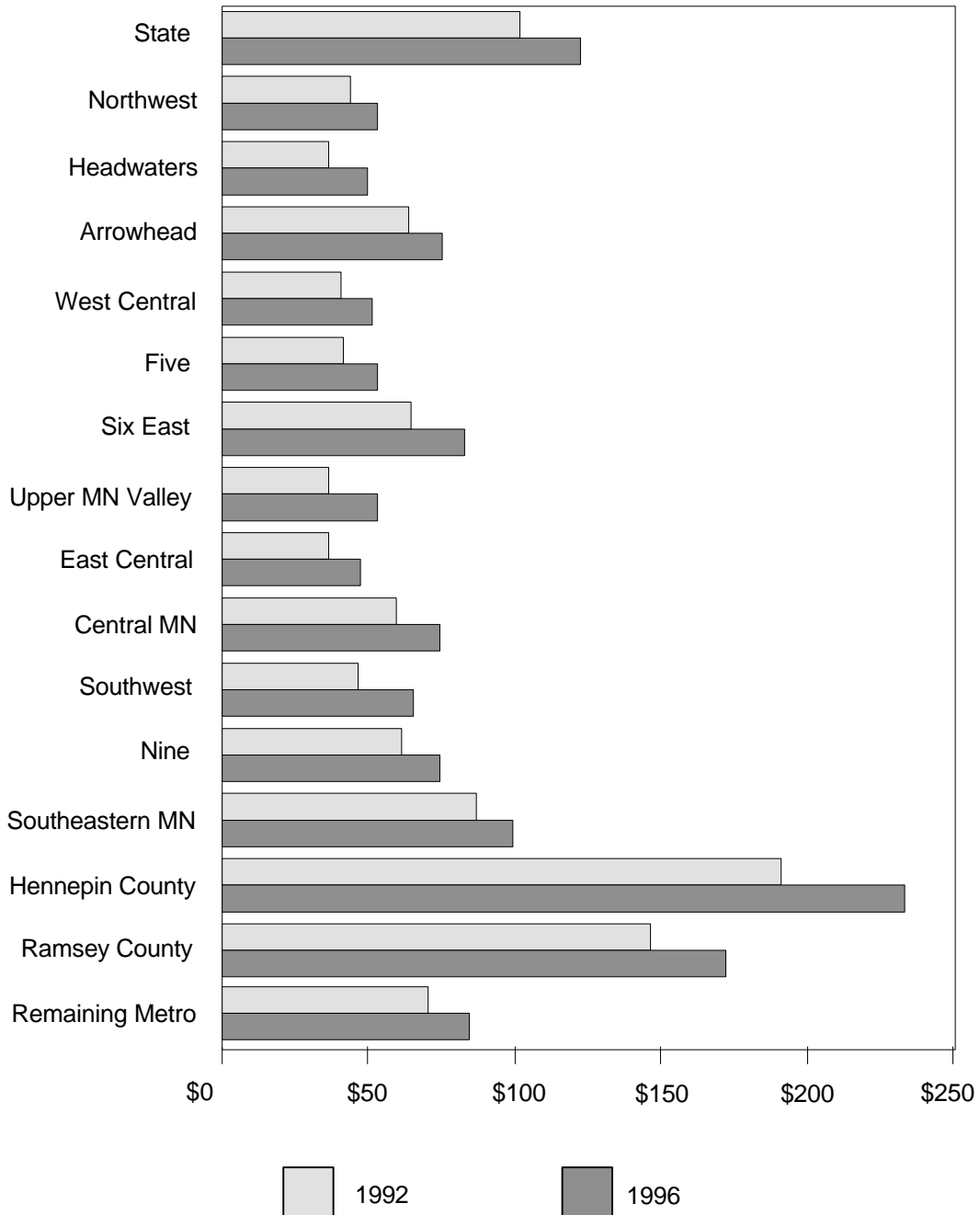
### Corporate Income Tax: 1992 to 1996

Current dollars, in thousands

State	1992	1993	1994	1995	1996	5 Yr Chg. Tax
<b>State</b>	<b>\$457,102</b>	<b>\$430,907</b>	<b>\$479,859</b>	<b>\$585,937</b>	<b>\$574,677</b>	<b>26%</b>
Northern Regions						
Northwest	3,950	3,769	4,088	5,545	4,872	23
Headwaters	2,553	2,566	3,085	3,584	3,572	40
Arrowhead	20,137	18,797	20,378	24,837	24,103	20
West Central	8,059	7,627	8,563	11,208	10,823	34
Five	5,674	5,280	6,097	7,867	7,500	32
East Central	4,224	3,946	4,754	6,167	5,975	41
Southern Regions						
Six East	7,252	7,001	7,811	9,852	9,473	31
Upper MN Valley	1,870	1,773	1,937	2,469	2,661	42
Central MN	16,247	14,746	17,849	22,664	22,113	36
Southwest	5,813	6,156	7,080	8,494	8,184	41
Nine	13,513	12,593	13,896	17,509	16,706	24
Southeastern MN	37,148	34,809	39,588	45,406	44,118	19
<b>Total Non-Metro</b>	<b>126,439</b>	<b>119,062</b>	<b>135,125</b>	<b>165,601</b>	<b>\$160,101</b>	<b>27%</b>
Metro Region						
Hennepin County	200,783	187,954	209,632	252,083	250,643	25
Ramsey County	71,852	68,470	72,341	88,542	85,691	19
Remaining Metro	58,029	55,421	62,761	79,710	78,243	35
<b>Total Metro</b>	<b>330,664</b>	<b>311,845</b>	<b>344,734</b>	<b>420,335</b>	<b>\$414,577</b>	<b>25%</b>



### Per Capita Corporate Income Tax 1992 and 1996





## 2. Summary Data

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

- statewide totals
- the seven metro and the 80 non-metro 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 precedes the data.

I. Major State Aids/Credits	Amount			STATE	
	(000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b> Education Aid (1995-1996) Human Services Aid (Calendar 1995) Medical Assistance Aid to Families with Dependent Children General Assistance including GAMC Social Services Miscellaneous <div style="text-align: right;">Total</div> Highway Aid (Calendar 1995) County Aid Municipal Aid Township Aid <div style="text-align: right;">Total</div> Local Government Aid (Calendar 1996) Disparity Reduction Aid (Calendar 1996) Criminal Justice Aid (Payable 1996) Community Corrections Funding (1996) HACA (Payable 1996) County HACA City/Town HACA School District HACA Miscellaneous District HACA <div style="text-align: right;">Total</div> <div style="text-align: right;"><b>Total Aids</b></div>	<b>Example</b>				
<b>B. Property Tax Credits (Payable 1996)</b> Taconite Homestead Credit Miscellaneous Credits <div style="text-align: right;"><b>Total Property Tax Credits</b></div>					
<b>C. Property Tax Refunds (95 filed 96)</b> Regular (Homeowners) Regular (Renters) Targeting Refund <div style="text-align: right;"><b>Total Property Tax Refunds</b></div> <div style="text-align: right;"><b>Total Aids/Credits</b></div>					
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b> County Levy City/Town Levy School District Levy Miscellaneous District Levy <div style="text-align: right;"><b>Total Levy</b></div> <div style="text-align: right;"><b>Less Property Tax Credits</b></div> <div style="text-align: right;"><b>Net Property Taxes Payable</b></div>					
<b>B. Property Valuation</b> Market Valuation (1995 Assessment) Net Tax Capacity (1995 Assessment)					
<b>C. Average Tax Rate (Payable 1996)</b>					
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996) Sales/Use Tax (Calendar 1995) Motor Vehicle Excise Tax (Calendar 1995) Motor Vehicle License Tax (Calendar 1995) Motor Fuels Tax (Calendar 1995) Corporate Income Tax (Calendar 1996) <div style="text-align: right;"><b>Total State Taxes</b></div>					

## General Explanation 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 local 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 1996 by type of taxing district

#### B. Property Valuation of taxable real and personal property for the 1995 assessment (taxes payable in 1996)

#### C. The Average Tax Rate for taxes payable in 1996

### III. MAJOR STATE TAXES

- Individual Income Tax
- Sales/Use Tax
- Motor Vehicle Excise Tax (MVET)
- Motor Vehicle License Tax
- Motor Fuels Tax (i.e., Gas Tax)
- Corporate Income Tax

The motor vehicle excise tax, the motor vehicle license 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.)





## 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. The differences in the tables are in the area of income taxes and sales/use taxes.

The total state aids and credits contained in this report total over \$7.1 billion, whereas the total of the six major taxes listed in this report total almost \$8.0 billion paid by residents and an additional \$0.5 billion paid by non-residents. This indicates that approximately 89 percent of the six major taxes collected from residents and 84 percent of the six major taxes collected from residents and non-residents are redistributed back to the taxing districts and to the taxpayers as tax relief.

It should be stressed that the total taxes presented in this report **are not the total of all taxes collected by the state**. The total net collections were about \$9.3 billion in fiscal year 1996 and \$10.9 billion in fiscal year 1997. Furthermore, the taxes presented in this report are not for a specific time period but are rather the latest available data and/or the next data in sequence to the 1995 Update report (dated December 1996). Therefore, the \$8.5 billion listed in this report (total of residents and non-residents) is about 84 percent of the total taxes actually collected over that time period.

The taxes **not** contained in this report include estate, bank excise, insurance gross premiums, telephone and telegraph gross earnings, mineral, cigarette and tobacco, and alcoholic beverages.

I. Major State Aids/Credits	STATEWIDE SUMMARY - RESIDENTS ONLY		
	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>			
Education Aid (1995-1996)	\$3,535,738	51.2%	\$755
Human Services Aid (Calendar 1995)			
Medical Assistance	1,189,429	17.2	254
Aid to Families with Dependent Children	145,163	2.1	31
General Assistance including GAMC	213,474	3.1	46
Social Services	407,408	5.9	87
Miscellaneous	66,054	1.0	14
Total	2,021,528	29.3	432
Highway Aid (Calendar 1995)			
County Aid	255,508	3.7	55
Municipal Aid	81,990	1.2	18
Township Aid	22,099	0.3	5
Total	359,597	5.2	77
Local Government Aid (Calendar 1996)	350,598	5.1	75
Disparity Reduction Aid (Calendar 1996)	28,331	0.4	6
Criminal Justice Aid (Payable 1996)	20,010	0.3	4
Community Corrections Funding (1996)	48,429	0.7	10
HACA (Payable 1996)			
County HACA	180,907	2.6	39
City/Town HACA	215,317	3.1	46
School District HACA	117,499	1.7	25
Miscellaneous District HACA	30,689	0.4	7
Total	544,411	7.9	116
<b>Total Aids</b>	<b>6,908,641</b>	<b>100.0</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>			
Taconite Homestead Credit	11,929	64.5	3
Miscellaneous Credits	6,562	35.5	1
<b>Total Property Tax Credits</b>	<b>18,491</b>	<b>100.0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>			
Regular (Homeowners)	82,170	46.8	18
Regular (Renters)	88,664	50.5	19
Targeting Refund	4,789	2.7	1
<b>Total Property Tax Refunds</b>	<b>175,623</b>	<b>100.0</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$7,102,755</b>	<b>100.0</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>			
<b>A. Property Tax Levy (Payable 1996)</b>			
County Levy	\$1,158,012	25.8%	\$247
City/Town Levy	691,282	15.4	148
School District Levy	1,856,800	41.4	397
Miscellaneous District Levy	774,633	17.3	165
<b>Total Levy</b>	<b>4,480,727</b>	<b>100.0</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>18,491</b>		<b>4</b>
<b>Net Property Taxes Payable</b>	<b>4,462,236</b>		<b>953</b>
<b>B. Property Valuation</b>			
Market Valuation (1995 Assessment)	180,447,712		38,535
Net Tax Capacity (1995 Assessment)	3,484,180		744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.286</b>		
<b>III. Major State Taxes</b>			
Individual Income Tax (1995 filed 1996)	\$3,738,166	46.8%	\$798
Sales/Use Tax (Calendar 1995)	2,391,693	29.9	511
Motor Vehicle Excise Tax (Calendar 1995)	361,244	4.5	77
Motor Vehicle License Tax (Calendar 1995)	437,207	5.5	93
Motor Fuels Tax (Calendar 1995)	485,299	6.1	104
Corporate Income Tax (Calendar 1996)	574,677	7.2	123
<b>Total State Taxes</b>	<b>\$7,988,287</b>	<b>100.0</b>	<b>\$1,706</b>

I. Major State Aids/Credits	STATEWIDE SUMMARY - INCLUDES NON-RESIDENTS		
	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>			
Education Aid (1995-1996)	\$3,535,738	51.2%	\$755
Human Services Aid (Calendar 1995)			
Medical Assistance	1,189,429	17.2	254
Aid to Families with Dependent Children	145,163	2.1	31
General Assistance including GAMC	213,474	3.1	46
Social Services	407,408	5.9	87
Miscellaneous	66,054	1.0	14
Total	2,021,528	29.3	432
Highway Aid (Calendar 1995)			
County Aid	255,508	3.7	55
Municipal Aid	81,990	1.2	18
Township Aid	22,099	0.3	5
Total	359,597	5.2	77
Local Government Aid (Calendar 1996)	350,598	5.1	75
Disparity Reduction Aid (Calendar 1996)	28,331	0.4	6
Criminal Justice Aid (Payable 1996)	20,010	0.3	4
Community Corrections Funding (1996)	48,429	0.7	10
HACA (Payable 1996)			
County HACA	180,907	2.6	39
City/Town HACA	215,317	3.1	46
School District HACA	117,499	1.7	25
Miscellaneous District HACA	30,689	0.4	7
Total	544,411	7.9	116
<b>Total Aids</b>	<b>6,908,641</b>	<b>100.0</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>			
Taconite Homestead Credit	11,929	64.5	3
Miscellaneous Credits	6,562	35.5	1
<b>Total Property Tax Credits</b>	<b>18,491</b>	<b>100.0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>			
Regular (Homeowners)	82,170	46.8	18
Regular (Renters)	88,664	50.5	19
Targeting Refund	4,789	2.7	1
<b>Total Property Tax Refunds</b>	<b>175,623</b>	<b>100.0</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$7,102,755</b>	<b>100.0</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>			
<b>A. Property Tax Levy (Payable 1996)</b>			
County Levy	\$1,158,012	25.8%	\$247
City/Town Levy	691,282	15.4	148
School District Levy	1,856,800	41.4	397
Miscellaneous District Levy	774,633	17.3	165
<b>Total Levy</b>	<b>4,480,727</b>	<b>100.0</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>18,491</b>		<b>4</b>
<b>Net Property Taxes Payable</b>	<b>4,462,236</b>		<b>953</b>
<b>B. Property Valuation</b>			
Market Valuation (1995 Assessment)	180,447,712		38,535
Net Tax Capacity (1995 Assessment)	3,484,180		744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.286</b>		
<b>III. Major State Taxes</b>			
Individual Income Tax (1995 filed 1996)	\$3,857,043	45.3%	\$824
Sales/Use Tax (Calendar 1995)	2,793,824	32.8	597
Motor Vehicle Excise Tax (Calendar 1995)	361,244	4.2	77
Motor Vehicle License Tax (Calendar 1995)	437,207	5.1	93
Motor Fuels Tax (Calendar 1995)	485,299	5.7	104
Corporate Income Tax (Calendar 1996)	574,677	6.8	123
<b>Total State Taxes</b>	<b>\$8,509,295</b>	<b>100.0</b>	<b>\$1,817</b>



## Metro/Non-Metro Data

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

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

Table 2-4 presents a statewide breakdown of metro versus non-metro for each of the categories. Each item adds across to 100 percent, e.g. 48.8 percent of the education aid goes to metro counties and 51.2 percent goes to non-metro counties.

It should be noted that the metro and non-metro 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 \$521 million. Appendix B has a list of those taxes and amounts not entirely allocated to Minnesota counties.

I. Major State Aids/Credits	METRO			NON-METRO		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (1995-1996)	\$1,724,737	50.9%	\$695	\$1,811,001	52.1%	\$823
Human Services Aid (Calendar 1995)						
Medical Assistance	619,005	18.3	249	570,424	16.4	259
Aid to Families with Dependent Children	94,975	2.8	38	50,188	1.4	23
General Assistance including GAMC	130,676	3.9	53	82,797	2.4	38
Social Services	209,703	6.2	84	197,705	5.7	90
Miscellaneous	38,243	1.1	15	27,811	0.8	13
Total	1,092,603	32.3	440	928,925	26.7	422
Highway Aid (Calendar 1995)						
County Aid	42,981	1.3	17	212,527	6.1	97
Municipal Aid	58,630	1.7	24	23,359	0.7	11
Township Aid	489	0.0	0	21,610	0.6	10
Total	102,101	3.0	41	257,496	7.4	117
Local Government Aid (Calendar 1996)	153,563	4.5	62	197,035	5.7	90
Disparity Reduction Aid (Calendar 1996)	2,251	0.1	1	26,080	0.8	12
Criminal Justice Aid (Payable 1996)	12,006	0.4	5	8,004	0.2	4
Community Corrections Funding (1996)	25,451	0.8	10	22,978	0.7	10
HACA (Payable 1996)						
County HACA	84,192	2.5	34	96,715	2.8	44
City/Town HACA	121,872	3.6	49	93,446	2.7	42
School District HACA	63,953	1.9	26	53,545	1.5	24
Miscellaneous District HACA	28,006	0.8	11	2,682	0.1	1
Total	298,023	8.8	120	246,388	7.1	112
<b>Total Aids</b>	<b>3,385,284</b>	<b>100.0</b>	<b>1,363</b>	<b>3,474,928</b>	<b>100.0</b>	<b>1,580</b>
<b>B. Property Tax Credits (Payable 1996)</b>						
Taconite Homestead Credit	0	0.0	0	11,929	68.5	5
Miscellaneous Credits	1,089	100.0	0	5,473	31.5	2
<b>Total Property Tax Credits</b>	<b>1,089</b>	<b>100.0</b>	<b>0</b>	<b>17,402</b>	<b>100.0</b>	<b>8</b>
<b>C. Property Tax Refunds (95 filed 96)</b>						
Regular (Homeowners)	48,307	41.9	19	33,863	56.0	15
Regular (Renters)	63,958	55.5	26	24,706	40.9	11
Targeting Refund	2,914	2.5	1	1,874	3.1	1
<b>Total Property Tax Refunds</b>	<b>115,180</b>	<b>100.0</b>	<b>46</b>	<b>60,443</b>	<b>100.0</b>	<b>27</b>
<b>Total Aids/Credits</b>	<b>\$3,501,552</b>	<b>100.0</b>	<b>\$1,410</b>	<b>\$3,552,773</b>	<b>100.0</b>	<b>\$1,615</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 1996)</b>						
County Levy	\$623,274	21.5%	\$251	\$534,737	33.9%	\$243
City/Town Levy	428,014	14.7	172	263,269	16.7	120
School District Levy	1,154,931	39.8	465	701,870	44.5	319
Miscellaneous District Levy	698,674	24.1	281	75,958	4.8	35
<b>Total Levy</b>	<b>2,904,893</b>	<b>100.0</b>	<b>1,170</b>	<b>1,575,834</b>	<b>100.0</b>	<b>716</b>
<b>Less Property Tax Credits</b>	<b>1,089</b>		<b>0</b>	<b>17,402</b>		<b>8</b>
<b>Net Property Taxes Payable</b>	<b>2,903,804</b>		<b>1,170</b>	<b>1,558,432</b>		<b>708</b>
<b>B. Property Valuation</b>						
Market Valuation (1995 Assessment)	102,381,101		41,235	78,066,611		35,487
Net Tax Capacity (1995 Assessment)	2,175,672		876	1,308,508		595
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.335</b>			<b>1.204</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (1995 filed 1996)	\$2,538,656	48.4%	\$1,022	\$1,199,510	43.7%	\$545
Sales/Use Tax (Calendar 1995)	1,605,658	30.6	647	786,035	28.6	357
Motor Vehicle Excise Tax (Calendar 1995)	203,343	3.9	82	157,901	5.7	72
Motor Vehicle License Tax (Calendar 1995)	246,103	4.7	99	191,105	7.0	87
Motor Fuels Tax (Calendar 1995)	232,831	4.4	94	252,468	9.2	115
Corporate Income Tax (Calendar 1996)	414,577	7.9	167	160,101	5.8	73
<b>Total State Taxes</b>	<b>\$5,241,168</b>	<b>100.0</b>	<b>\$2,111</b>	<b>\$2,747,119</b>	<b>100.0</b>	<b>\$1,249</b>

I. Major State Aids/Credits	METRO - PERCENTAGE OF TOTAL		NON-METRO - PERCENTAGE OF TOTAL	
	Amount (000s)	Percent	Amount (000s)	Percent
<b>A. Aids to Local Governments</b>				
Education Aid (1995-1996)	\$1,724,737	48.8%	\$1,811,001	51.2%
Human Services Aid (Calendar 1995)				
Medical Assistance	619,005	52.0	570,424	48.0
Aid to Families with Dependent Children	94,975	65.4	50,188	34.6
General Assistance including GAMC	130,676	61.2	82,797	38.8
Social Services	209,703	51.5	197,705	48.5
Miscellaneous	38,243	57.9	27,811	42.1
Total	1,092,603	54.0	928,925	46.0
Highway Aid (Calendar 1995)				
County Aid	42,981	16.8	212,527	83.2
Municipal Aid	58,630	71.5	23,359	28.5
Township Aid	489	2.2	21,610	97.8
Total	102,101	28.4	257,496	71.6
Local Government Aid (Calendar 1996)	153,563	43.8	197,035	56.2
Disparity Reduction Aid (Calendar 1996)	2,251	7.9	26,080	92.1
Criminal Justice Aid (Payable 1996)	12,006	60.0	8,004	40.0
Community Corrections Funding (1996)	25,451	52.6	22,978	47.4
HACA (Payable 1996)				
County HACA	84,192	46.5	96,715	53.5
City/Town HACA	121,872	56.6	93,446	43.4
School District HACA	63,953	54.4	53,545	45.6
Miscellaneous District HACA	28,006	91.3	2,682	8.7
Total	298,023	54.7	246,388	45.3
<b>Total Aids</b>	<b>3,385,284</b>	<b>49.3</b>	<b>3,474,928</b>	<b>50.7</b>
<b>B. Property Tax Credits (Payable 1996)</b>				
Taconite Homestead Credit	0	0.0	11,929	100.0
Miscellaneous Credits	1,089	16.6	5,473	83.4
<b>Total Property Tax Credits</b>	<b>1,089</b>	<b>5.9</b>	<b>17,402</b>	<b>94.1</b>
<b>C. Property Tax Refunds (95 filed 96)</b>				
Regular (Homeowners)	48,307	58.8	33,863	41.2
Regular (Renters)	63,958	72.1	24,706	27.9
Targeting Refund	2,914	60.9	1,874	39.1
<b>Total Property Tax Refunds</b>	<b>115,180</b>	<b>65.6</b>	<b>60,443</b>	<b>34.4</b>
<b>Total Aids/Credits</b>	<b>\$3,501,552</b>	<b>49.6</b>	<b>\$3,552,773</b>	<b>50.4</b>
<b>II. Property Tax Data</b>				
<b>A. Property Tax Levy (Payable 1996)</b>				
County Levy	\$623,274	53.8%	\$534,737	46.2%
City/Town Levy	428,014	61.9	263,269	38.1
School District Levy	1,154,931	62.2	701,870	37.8
Miscellaneous District Levy	698,674	90.2	75,958	9.8
<b>Total Levy</b>	<b>2,904,893</b>	<b>64.8</b>	<b>1,575,834</b>	<b>35.2</b>
<b>Less Property Tax Credits</b>	<b>1,089</b>		<b>17,402</b>	
<b>Net Property Taxes Payable</b>	<b>2,903,804</b>		<b>1,558,432</b>	
<b>B. Property Valuation</b>				
Market Valuation (1995 Assessment)	102,381,101		78,066,611	
Net Tax Capacity (1995 Assessment)	2,175,672		1,308,508	
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.335</b>		<b>1.204</b>	
<b>III. Major State Taxes</b>				
Individual Income Tax (1995 filed 1996)	\$2,538,656	67.9%	\$1,199,510	32.1%
Sales/Use Tax (Calendar 1995)	1,605,658	67.1	786,035	32.9
Motor Vehicle Excise Tax (Calendar 1995)	203,343	56.3	157,901	43.7
Motor Vehicle License Tax (Calendar 1995)	246,103	56.3	191,105	43.7
Motor Fuels Tax (Calendar 1995)	232,831	48.0	252,468	52.0
Corporate Income Tax (Calendar 1996)	414,577	72.1	160,101	27.9
<b>Total State Taxes</b>	<b>\$5,241,168</b>	<b>65.6</b>	<b>\$2,747,119</b>	<b>34.4</b>





### 3. Regional Data

There are two statewide maps by economic development region. The map on page 112 is the per capita **aid** amount; the map on page 113 is the per capita **tax** amount by economic development region.

Table 3 compares the state aid/tax data for each of the 13 regions with the statewide totals. Statewide per capita amounts do not include income and sales taxes paid by nonresidents of Minnesota. There is a separate table for each region.

The map of Minnesota on page 5 shows the counties that are located in each of the 13 economic development regions.

# Economic Development Regions and their Counties

## Arrowhead – Region 3

- Aitkin
- Carlton
- Cook
- Itasca
- Koochiching
- Lake
- St. Louis

## Central Minnesota – Region 7W

- Benton
- Sherburne
- Stearns
- Wright

## East Central – Region 7E

- Chisago
- Isanti
- Kanabec
- Mille Lacs
- Pine

## Five – Region 5

- Cass
- Crow Wing
- Morrison
- Todd
- Wadena

## Headwaters – Region 2

- Beltrami
- Clearwater
- Hubbard
- Lake of the Woods
- Mahnomen

## Metro – Region 11

- Anoka
- Carver
- Dakota
- Hennepin
- Ramsey
- Scott
- Washington

## Nine – Region 9

- Blue Earth
- Brown
- Faribault
- Le Sueur
- Martin
- Nicollet
- Sibley
- Waseca
- Watonwan

## Northwest – Region 1

- Kittson
- Marshall
- Norman
- Pennington
- Polk
- Red Lake
- Roseau

## Six East – Region 6E

- Kandiyohi
- McLeod
- Meeker
- Renville

## Southeastern Minnesota – Region 10

- Dodge
- Fillmore
- Freeborn
- Goodhue
- Houston
- Mower
- Olmsted
- Rice
- Steele
- Wabasha
- Winona

## Southwest – Region 8

- Cottonwood
- Jackson
- Lincoln
- Lyon
- Murray
- Nobles
- Pipestone
- Redwood
- Rock

## Upper Minnesota Valley – Region 6W

- Big Stone
- Chippewa
- Lac qui Parie
- Swift
- Yellow Medicine

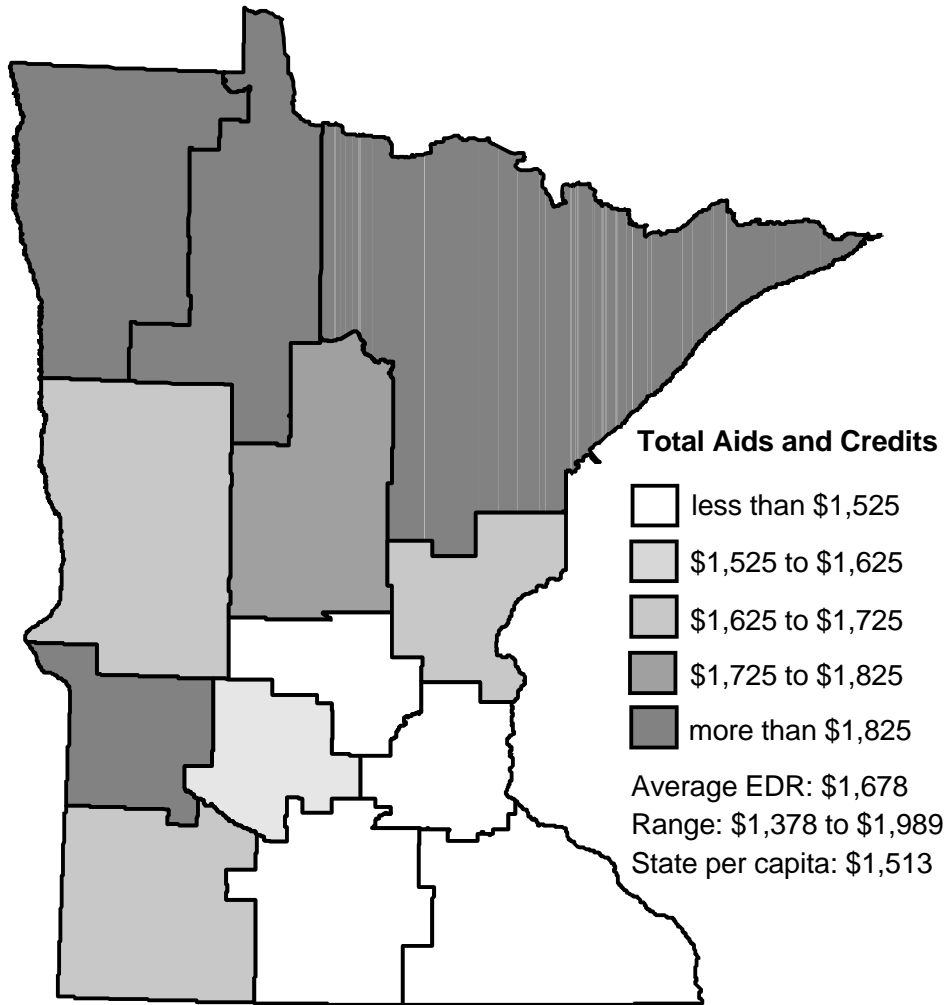
## West Central – Region 4

- Becker
- Clay
- Douglas
- Grant
- Otter Tail
- Pope
- Stevens
- Traverse
- Wilkin

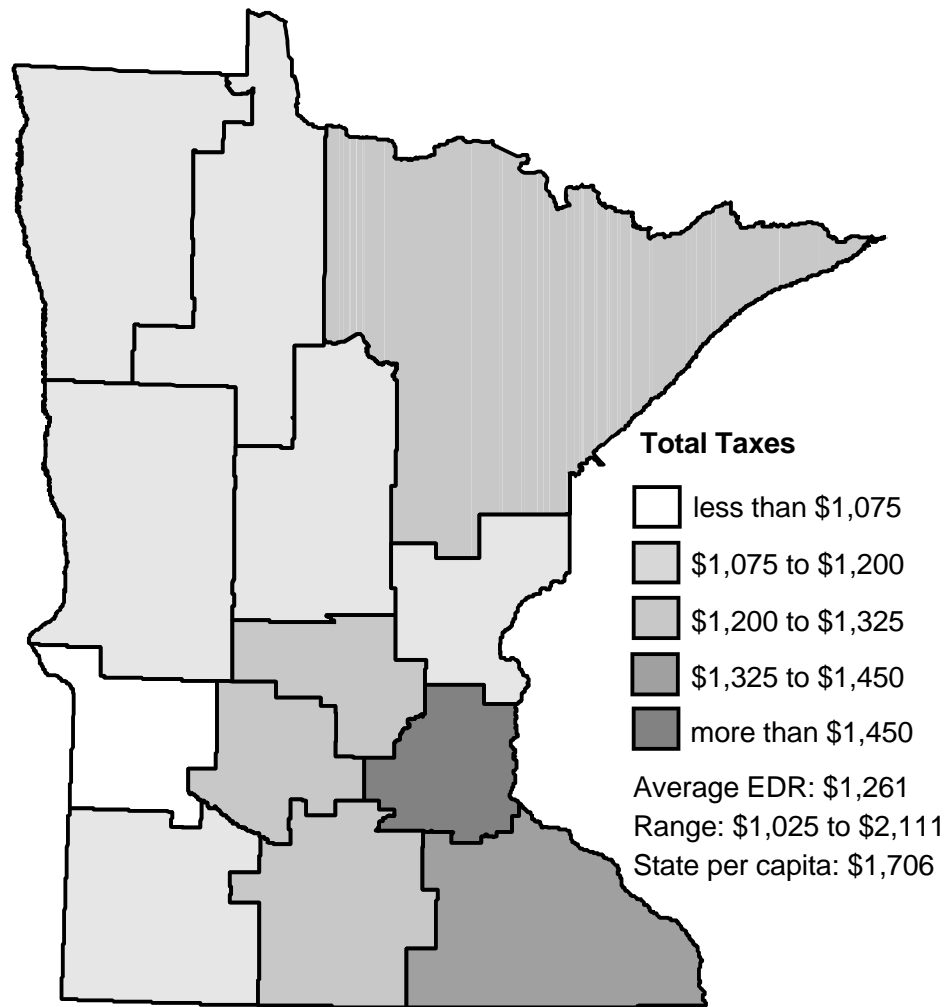
[View Total Aids and Credits by region map.](#)

[View Total Taxes by region map.](#)

**Total Aids/Credits (\$7.1 billion),  
on a per capita basis**



**Total Taxes (\$8.0 billion),  
on a per capita basis**



I. Major State Aids/Credits	NW (1)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (1995-1996)	\$87,046	48.4%	\$954	\$3,535,738	51.2%	\$755
Human Services Aid (Calendar 1995)						
Medical Assistance	29,627	16.5	325	1,189,429	17.2	254
Aid to Families with Dependent Children	2,325	1.3	25	145,163	2.1	31
General Assistance including GAMC	3,438	1.9	38	213,474	3.1	46
Social Services	9,592	5.3	105	407,408	5.9	87
Miscellaneous	1,144	0.6	13	66,054	1.0	14
Total	46,125	25.6	505	2,021,528	29.3	432
Highway Aid (Calendar 1995)						
County Aid	19,443	10.8	213	255,508	3.7	55
Municipal Aid	969	0.5	11	81,990	1.2	18
Township Aid	2,923	1.6	32	22,099	0.3	5
Total	23,335	13.0	256	359,597	5.2	77
Local Government Aid (Calendar 1996)	8,661	4.8	95	350,598	5.1	75
Disparity Reduction Aid (Calendar 1996)	825	0.5	9	28,331	0.4	6
Criminal Justice Aid (Payable 1996)	318	0.2	3	20,010	0.3	4
Community Corrections Funding (1996)	967	0.5	11	48,429	0.7	10
HACA (Payable 1996)						
County HACA	4,765	2.6	52	180,907	2.6	39
City/Town HACA	4,123	2.3	45	215,317	3.1	46
School District HACA	3,041	1.7	33	117,499	1.7	25
Miscellaneous District HACA	647	0.4	7	30,689	0.4	7
Total	12,575	7.0	138	544,411	7.9	116
<b>Total Aids</b>	<b>179,853</b>	<b>100.0</b>	<b>1,970</b>	<b>6,908,641</b>	<b>100.0</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>						
Taconite Homestead Credit	0	0.0	0	11,929	64.5	3
Miscellaneous Credits	849	100.0	9	6,562	35.5	1
<b>Total Property Tax Credits</b>	<b>849</b>	<b>100.0</b>	<b>9</b>	<b>18,491</b>	<b>100.0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>						
Regular (Homeowners)	945	56.1	10	82,170	46.8	18
Regular (Renters)	706	42.0	8	88,664	50.5	19
Targeting Refund	33	1.9	0	4,789	2.7	1
<b>Total Property Tax Refunds</b>	<b>1,684</b>	<b>100.0</b>	<b>18</b>	<b>175,623</b>	<b>100.0</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>182,385</b>	<b>100.0</b>	<b>1,998</b>	<b>7,102,755</b>	<b>100.0</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 1996)</b>						
County Levy	\$21,578	32.2%	\$236	\$1,158,012	25.8%	\$247
City/Town Levy	10,252	15.3	112	691,282	15.4	148
School District Levy	33,331	49.7	365	1,856,800	41.4	397
Miscellaneous District Levy	1,951	2.9	21	774,633	17.3	165
<b>Total Levy</b>	<b>67,113</b>	<b>100.0</b>	<b>735</b>	<b>4,480,727</b>	<b>100.0</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>849</b>		<b>9</b>	<b>18,491</b>		<b>4</b>
<b>Net Property Taxes Payable</b>	<b>66,264</b>		<b>726</b>	<b>4,462,236</b>		<b>953</b>
<b>B. Property Valuation</b>						
Market Valuation (1995 Assessment)	3,654,197		40,032	180,447,712		38,535
Net Tax Capacity (1995 Assessment)	56,969		624	3,484,180		744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.178</b>			<b>1.286</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (1995 filed 1996)	\$46,471	46.4%	\$509	\$3,738,166	46.8%	\$798
Sales/Use Tax (Calendar 1995)	23,918	23.9	262	2,391,693	29.9	511
Motor Vehicle Excise Tax (Calendar 1995)	6,279	6.3	69	361,244	4.5	77
Motor Vehicle License Tax (Calendar 1995)	7,599	7.6	83	437,207	5.5	93
Motor Fuels Tax (Calendar 1995)	10,992	11.0	120	485,299	6.1	104
Corporate Income Tax (Calendar 1996)	4,872	4.9	53	574,677	7.2	123
<b>Total State Taxes</b>	<b>\$100,132</b>	<b>100.0</b>	<b>\$1,097</b>	<b>\$7,988,287</b>	<b>100.0</b>	<b>\$1,706</b>

I. Major State Aids/Credits	HEADWATERS (2)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (1995-1996)	\$74,555	53.5%	\$1,042	\$3,535,738	51.2%	\$755
Human Services Aid (Calendar 1995)						
Medical Assistance	25,363	18.2	354	1,189,429	17.2	254
Aid to Families with Dependent Children	4,366	3.1	61	145,163	2.1	31
General Assistance including GAMC	5,060	3.6	71	213,474	3.1	46
Social Services	7,000	5.0	98	407,408	5.9	87
Miscellaneous	1,175	0.8	16	66,054	1.0	14
Total	42,965	30.8	600	2,021,528	29.3	432
Highway Aid (Calendar 1995)						
County Aid	10,806	7.8	151	255,508	3.7	55
Municipal Aid	365	0.3	5	81,990	1.2	18
Township Aid	797	0.6	11	22,099	0.3	5
Total	11,968	8.6	167	359,597	5.2	77
Local Government Aid (Calendar 1996)	4,101	2.9	57	350,598	5.1	75
Disparity Reduction Aid (Calendar 1996)	366	0.3	5	28,331	0.4	6
Criminal Justice Aid (Payable 1996)	304	0.2	4	20,010	0.3	4
Community Corrections Funding (1996)	784	0.6	11	48,429	0.7	10
HACA (Payable 1996)						
County HACA	1,341	1.0	19	180,907	2.6	39
City/Town HACA	1,180	0.8	16	215,317	3.1	46
School District HACA	1,726	1.2	24	117,499	1.7	25
Miscellaneous District HACA	19	0.0	0	30,689	0.4	7
Total	4,266	3.1	60	544,411	7.9	116
<b>Total Aids</b>	<b>139,310</b>	<b>100.0</b>	<b>1,947</b>	<b>6,908,641</b>	<b>100.0</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>						
Taconite Homestead Credit	0	0.0	0	11,929	64.5	3
Miscellaneous Credits	2	100.0	0	6,562	35.5	1
<b>Total Property Tax Credits</b>	<b>2</b>	<b>100.0</b>	<b>0</b>	<b>18,491</b>	<b>100.0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>						
Regular (Homeowners)	814	54.7	11	82,170	46.8	18
Regular (Renters)	642	43.2	9	88,664	50.5	19
Targeting Refund	32	2.1	0	4,789	2.7	1
<b>Total Property Tax Refunds</b>	<b>1,488</b>	<b>100.0</b>	<b>21</b>	<b>175,623</b>	<b>100.0</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>140,800</b>	<b>100.0</b>	<b>1,967</b>	<b>7,102,755</b>	<b>100.0</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 1996)</b>						
County Levy	\$20,705	42.9%	\$289	\$1,158,012	25.8%	\$247
City/Town Levy	4,960	10.3	69	691,282	15.4	148
School District Levy	21,700	44.9	303	1,856,800	41.4	397
Miscellaneous District Levy	952	2.0	13	774,633	17.3	165
<b>Total Levy</b>	<b>48,318</b>	<b>100.0</b>	<b>675</b>	<b>4,480,727</b>	<b>100.0</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>2</b>		<b>0</b>	<b>18,491</b>		<b>4</b>
<b>Net Property Taxes Payable</b>	<b>48,315</b>		<b>675</b>	<b>4,462,236</b>		<b>953</b>
<b>B. Property Valuation</b>						
Market Valuation (1995 Assessment)	2,065,210		28,858	180,447,712		38,535
Net Tax Capacity (1995 Assessment)	37,681		527	3,484,180		744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.282</b>			<b>1.286</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (1995 filed 1996)	\$27,164	35.1%	\$380	\$3,738,166	46.8%	\$798
Sales/Use Tax (Calendar 1995)	28,513	36.9	398	2,391,693	29.9	511
Motor Vehicle Excise Tax (Calendar 1995)	4,461	5.8	62	361,244	4.5	77
Motor Vehicle License Tax (Calendar 1995)	5,400	7.0	75	437,207	5.5	93
Motor Fuels Tax (Calendar 1995)	8,245	10.7	115	485,299	6.1	104
Corporate Income Tax (Calendar 1996)	3,572	4.6	50	574,677	7.2	123
<b>Total State Taxes</b>	<b>\$77,356</b>	<b>100.0</b>	<b>\$1,081</b>	<b>\$7,988,287</b>	<b>100.0</b>	<b>\$1,706</b>

I. Major State Aids/Credits	ARROWHEAD (3)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (1995-1996)	\$255,175	44.9%	\$804	\$3,535,738	51.2%	\$755
Human Services Aid (Calendar 1995)						
Medical Assistance	99,408	17.5	313	1,189,429	17.2	254
Aid to Families with Dependent Children	10,069	1.8	32	145,163	2.1	31
General Assistance including GAMC	19,479	3.4	61	213,474	3.1	46
Social Services	37,601	6.6	119	407,408	5.9	87
Miscellaneous	6,471	1.1	20	66,054	1.0	14
Total	173,027	30.4	545	2,021,528	29.3	432
Highway Aid (Calendar 1995)						
County Aid	31,641	5.6	100	255,508	3.7	55
Municipal Aid	5,526	1.0	17	81,990	1.2	18
Township Aid	862	0.2	3	22,099	0.3	5
Total	38,030	6.7	120	359,597	5.2	77
Local Government Aid (Calendar 1996)	44,524	7.8	140	350,598	5.1	75
Disparity Reduction Aid (Calendar 1996)	15,564	2.7	49	28,331	0.4	6
Criminal Justice Aid (Payable 1996)	1,225	0.2	4	20,010	0.3	4
Community Corrections Funding (1996)	4,373	0.8	14	48,429	0.7	10
HACA (Payable 1996)						
County HACA	13,681	2.4	43	180,907	2.6	39
City/Town HACA	16,417	2.9	52	215,317	3.1	46
School District HACA	6,123	1.1	19	117,499	1.7	25
Miscellaneous District HACA	209	0.0	1	30,689	0.4	7
Total	36,430	6.4	115	544,411	7.9	116
<b>Total Aids</b>	<b>568,348</b>	<b>100.0</b>	<b>1,792</b>	<b>6,908,641</b>	<b>100.0</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>						
Taconite Homestead Credit	11,072	99.9	35	11,929	64.5	3
Miscellaneous Credits	9	0.1	0	6,562	35.5	1
<b>Total Property Tax Credits</b>	<b>11,081</b>	<b>100.0</b>	<b>35</b>	<b>18,491</b>	<b>100.0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>						
Regular (Homeowners)	3,083	42.9	10	82,170	46.8	18
Regular (Renters)	3,877	53.9	12	88,664	50.5	19
Targeting Refund	227	3.2	1	4,789	2.7	1
<b>Total Property Tax Refunds</b>	<b>7,187</b>	<b>100.0</b>	<b>23</b>	<b>175,623</b>	<b>100.0</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>586,616</b>	<b>100.0</b>	<b>1,849</b>	<b>7,102,755</b>	<b>100.0</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 1996)</b>						
County Levy	\$93,129	40.0%	\$294	\$1,158,012	25.8%	\$247
City/Town Levy	38,298	16.4	121	691,282	15.4	148
School District Levy	84,035	36.1	265	1,856,800	41.4	397
Miscellaneous District Levy	17,558	7.5	55	774,633	17.3	165
<b>Total Levy</b>	<b>233,020</b>	<b>100.0</b>	<b>735</b>	<b>4,480,727</b>	<b>100.0</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>11,081</b>		<b>35</b>	<b>18,491</b>		<b>4</b>
<b>Net Property Taxes Payable</b>	<b>221,939</b>		<b>700</b>	<b>4,462,236</b>		<b>953</b>
<b>B. Property Valuation</b>						
Market Valuation (1995 Assessment)	9,205,455		29,021	180,447,712		38,535
Net Tax Capacity (1995 Assessment)	179,070		565	3,484,180		744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.301</b>			<b>1.286</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (1995 filed 1996)	\$171,728	40.9%	\$541	\$3,738,166	46.8%	\$798
Sales/Use Tax (Calendar 1995)	137,398	32.7	433	2,391,693	29.9	511
Motor Vehicle Excise Tax (Calendar 1995)	22,815	5.4	72	361,244	4.5	77
Motor Vehicle License Tax (Calendar 1995)	27,612	6.6	87	437,207	5.5	93
Motor Fuels Tax (Calendar 1995)	36,298	8.6	114	485,299	6.1	104
Corporate Income Tax (Calendar 1996)	24,103	5.7	76	574,677	7.2	123
<b>Total State Taxes</b>	<b>\$419,954</b>	<b>100.0</b>	<b>\$1,324</b>	<b>\$7,988,287</b>	<b>100.0</b>	<b>\$1,706</b>



I. Major State Aids/Credits	W CENTRAL (4)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (1995-1996)	\$163,943	49.5%	\$795	\$3,535,738	51.2%	\$755
Human Services Aid (Calendar 1995)						
Medical Assistance	59,835	18.1	290	1,189,429	17.2	254
Aid to Families with Dependent Children	5,393	1.6	26	145,163	2.1	31
General Assistance including GAMC	8,354	2.5	41	213,474	3.1	46
Social Services	21,762	6.6	106	407,408	5.9	87
Miscellaneous	2,479	0.7	12	66,054	1.0	14
Total	97,822	29.6	474	2,021,528	29.3	432
Highway Aid (Calendar 1995)						
County Aid	22,505	6.8	109	255,508	3.7	55
Municipal Aid	2,017	0.6	10	81,990	1.2	18
Township Aid	3,078	0.9	15	22,099	0.3	5
Total	27,600	8.3	134	359,597	5.2	77
Local Government Aid (Calendar 1996)	17,277	5.2	84	350,598	5.1	75
Disparity Reduction Aid (Calendar 1996)	483	0.1	2	28,331	0.4	6
Criminal Justice Aid (Payable 1996)	761	0.2	4	20,010	0.3	4
Community Corrections Funding (1996)	2,081	0.6	10	48,429	0.7	10
HACA (Payable 1996)						
County HACA	8,839	2.7	43	180,907	2.6	39
City/Town HACA	6,630	2.0	32	215,317	3.1	46
School District HACA	4,988	1.5	24	117,499	1.7	25
Miscellaneous District HACA	518	0.2	3	30,689	0.4	7
Total	20,975	6.3	102	544,411	7.9	116
<b>Total Aids</b>	<b>330,941</b>	<b>100.0</b>	<b>1,605</b>	<b>6,908,641</b>	<b>100.0</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>						
Taconite Homestead Credit	0	0.0	0	11,929	64.5	3
Miscellaneous Credits	4,340	100.0	21	6,562	35.5	1
<b>Total Property Tax Credits</b>	<b>4,340</b>	<b>100.0</b>	<b>21</b>	<b>18,491</b>	<b>100.0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>						
Regular (Homeowners)	3,090	57.8	15	82,170	46.8	18
Regular (Renters)	2,138	40.0	10	88,664	50.5	19
Targeting Refund	120	2.3	1	4,789	2.7	1
<b>Total Property Tax Refunds</b>	<b>5,348</b>	<b>100.0</b>	<b>26</b>	<b>175,623</b>	<b>100.0</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>340,629</b>	<b>100.0</b>	<b>1,652</b>	<b>7,102,755</b>	<b>100.0</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 1996)</b>						
County Levy	\$51,027	36.2%	\$247	\$1,158,012	25.8%	\$247
City/Town Levy	19,890	14.1	96	691,282	15.4	148
School District Levy	64,278	45.6	312	1,856,800	41.4	397
Miscellaneous District Levy	5,706	4.0	28	774,633	17.3	165
<b>Total Levy</b>	<b>140,901</b>	<b>100.0</b>	<b>683</b>	<b>4,480,727</b>	<b>100.0</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>4,340</b>		<b>21</b>	<b>18,491</b>		<b>4</b>
<b>Net Property Taxes Payable</b>	<b>136,561</b>		<b>662</b>	<b>4,462,236</b>		<b>953</b>
<b>B. Property Valuation</b>						
Market Valuation (1995 Assessment)	7,362,840		35,708	180,447,712		38,535
Net Tax Capacity (1995 Assessment)	114,094		553	3,484,180		744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.235</b>			<b>1.286</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (1995 filed 1996)	\$92,155	39.8%	\$447	\$3,738,166	46.8%	\$798
Sales/Use Tax (Calendar 1995)	71,556	30.9	347	2,391,693	29.9	511
Motor Vehicle Excise Tax (Calendar 1995)	14,158	6.1	69	361,244	4.5	77
Motor Vehicle License Tax (Calendar 1995)	17,135	7.4	83	437,207	5.5	93
Motor Fuels Tax (Calendar 1995)	25,483	11.0	124	485,299	6.1	104
Corporate Income Tax (Calendar 1996)	10,823	4.7	52	574,677	7.2	123
<b>Total State Taxes</b>	<b>\$231,311</b>	<b>100.0</b>	<b>\$1,122</b>	<b>\$7,988,287</b>	<b>100.0</b>	<b>\$1,706</b>

I. Major State Aids/Credits	FIVE (5)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (1995-1996)	\$130,347	53.5%	\$918	\$3,535,738	51.2%	\$755
Human Services Aid (Calendar 1995)						
Medical Assistance	45,937	18.9	323	1,189,429	17.2	254
Aid to Families with Dependent Children	4,838	2.0	34	145,163	2.1	31
General Assistance including GAMC	7,467	3.1	53	213,474	3.1	46
Social Services	14,141	5.8	100	407,408	5.9	87
Miscellaneous	2,025	0.8	14	66,054	1.0	14
Total	74,408	30.6	524	2,021,528	29.3	432
Highway Aid (Calendar 1995)						
County Aid	13,637	5.6	96	255,508	3.7	55
Municipal Aid	602	0.2	4	81,990	1.2	18
Township Aid	1,290	0.5	9	22,099	0.3	5
Total	15,529	6.4	109	359,597	5.2	77
Local Government Aid (Calendar 1996)	8,887	3.6	63	350,598	5.1	75
Disparity Reduction Aid (Calendar 1996)	505	0.2	4	28,331	0.4	6
Criminal Justice Aid (Payable 1996)	581	0.2	4	20,010	0.3	4
Community Corrections Funding (1996)	1,734	0.7	12	48,429	0.7	10
HACA (Payable 1996)						
County HACA	4,352	1.8	31	180,907	2.6	39
City/Town HACA	3,839	1.6	27	215,317	3.1	46
School District HACA	3,277	1.3	23	117,499	1.7	25
Miscellaneous District HACA	94	0.0	1	30,689	0.4	7
Total	11,562	4.7	81	544,411	7.9	116
<b>Total Aids</b>	<b>243,554</b>	<b>100.0</b>	<b>1,715</b>	<b>6,908,641</b>	<b>100.0</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>						
Taconite Homestead Credit	857	100.0	6	11,929	64.5	3
Miscellaneous Credits	0	0.0	0	6,562	35.5	1
<b>Total Property Tax Credits</b>	<b>857</b>	<b>100.0</b>	<b>6</b>	<b>18,491</b>	<b>100.0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>						
Regular (Homeowners)	2,596	62.9	18	82,170	46.8	18
Regular (Renters)	1,416	34.3	10	88,664	50.5	19
Targeting Refund	115	2.8	1	4,789	2.7	1
<b>Total Property Tax Refunds</b>	<b>4,127</b>	<b>100.0</b>	<b>29</b>	<b>175,623</b>	<b>100.0</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>248,538</b>	<b>100.0</b>	<b>1,750</b>	<b>7,102,755</b>	<b>100.0</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 1996)</b>						
County Levy	\$37,699	35.0%	\$265	\$1,158,012	25.8%	\$247
City/Town Levy	16,412	15.2	116	691,282	15.4	148
School District Levy	50,685	47.1	357	1,856,800	41.4	397
Miscellaneous District Levy	2,880	2.7	20	774,633	17.3	165
<b>Total Levy</b>	<b>107,676</b>	<b>100.0</b>	<b>758</b>	<b>4,480,727</b>	<b>100.0</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>857</b>		<b>6</b>	<b>18,491</b>		<b>4</b>
<b>Net Property Taxes Payable</b>	<b>106,819</b>		<b>752</b>	<b>4,462,236</b>		<b>953</b>
<b>B. Property Valuation</b>						
Market Valuation (1995 Assessment)	5,399,335		38,014	180,447,712		38,535
Net Tax Capacity (1995 Assessment)	93,458		658	3,484,180		744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.152</b>			<b>1.286</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (1995 filed 1996)	\$61,747	38.7%	\$435	\$3,738,166	46.8%	\$798
Sales/Use Tax (Calendar 1995)	50,911	31.9	358	2,391,693	29.9	511
Motor Vehicle Excise Tax (Calendar 1995)	9,844	6.2	69	361,244	4.5	77
Motor Vehicle License Tax (Calendar 1995)	11,914	7.5	84	437,207	5.5	93
Motor Fuels Tax (Calendar 1995)	17,748	11.1	125	485,299	6.1	104
Corporate Income Tax (Calendar 1996)	7,500	4.7	53	574,677	7.2	123
<b>Total State Taxes</b>	<b>\$159,664</b>	<b>100.0</b>	<b>\$1,124</b>	<b>\$7,988,287</b>	<b>100.0</b>	<b>\$1,706</b>

I. Major State Aids/Credits	SIX EAST (6E)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (1995-1996)	\$97,675	53.8%	\$851	\$3,535,738	51.2%	\$755
Human Services Aid (Calendar 1995)						
Medical Assistance	29,223	16.1	255	1,189,429	17.2	254
Aid to Families with Dependent Children	2,308	1.3	20	145,163	2.1	31
General Assistance including GAMC	3,050	1.7	27	213,474	3.1	46
Social Services	10,482	5.8	91	407,408	5.9	87
Miscellaneous	1,208	0.7	11	66,054	1.0	14
Total	46,272	25.5	403	2,021,528	29.3	432
Highway Aid (Calendar 1995)						
County Aid	9,897	5.5	86	255,508	3.7	55
Municipal Aid	1,052	0.6	9	81,990	1.2	18
Township Aid	1,067	0.6	9	22,099	0.3	5
Total	12,017	6.6	105	359,597	5.2	77
Local Government Aid (Calendar 1996)	9,737	5.4	85	350,598	5.1	75
Disparity Reduction Aid (Calendar 1996)	517	0.3	5	28,331	0.4	6
Criminal Justice Aid (Payable 1996)	427	0.2	4	20,010	0.3	4
Community Corrections Funding (1996)	917	0.5	8	48,429	0.7	10
HACA (Payable 1996)						
County HACA	5,638	3.1	49	180,907	2.6	39
City/Town HACA	5,351	2.9	47	215,317	3.1	46
School District HACA	2,957	1.6	26	117,499	1.7	25
Miscellaneous District HACA	69	0.0	1	30,689	0.4	7
Total	14,014	7.7	122	544,411	7.9	116
<b>Total Aids</b>	<b>181,575</b>	<b>100.0</b>	<b>1,582</b>	<b>6,908,641</b>	<b>100.0</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>						
Taconite Homestead Credit	0	0.0	0	11,929	64.5	3
Miscellaneous Credits	12	100.0	0	6,562	35.5	1
<b>Total Property Tax Credits</b>	<b>12</b>	<b>100.0</b>	<b>0</b>	<b>18,491</b>	<b>100.0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>						
Regular (Homeowners)	2,256	61.2	20	82,170	46.8	18
Regular (Renters)	1,259	34.2	11	88,664	50.5	19
Targeting Refund	168	4.6	1	4,789	2.7	1
<b>Total Property Tax Refunds</b>	<b>3,683</b>	<b>100.0</b>	<b>32</b>	<b>175,623</b>	<b>100.0</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>185,270</b>	<b>100.0</b>	<b>1,614</b>	<b>7,102,755</b>	<b>100.0</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 1996)</b>						
County Levy	\$25,286	31.9%	\$220	\$1,158,012	25.8%	\$247
City/Town Levy	13,834	17.4	121	691,282	15.4	148
School District Levy	37,517	47.3	327	1,856,800	41.4	397
Miscellaneous District Levy	2,665	3.4	23	774,633	17.3	165
<b>Total Levy</b>	<b>79,302</b>	<b>100.0</b>	<b>691</b>	<b>4,480,727</b>	<b>100.0</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>12</b>		<b>0</b>	<b>18,491</b>		<b>4</b>
<b>Net Property Taxes Payable</b>	<b>79,290</b>		<b>691</b>	<b>4,462,236</b>		<b>953</b>
<b>B. Property Valuation</b>						
Market Valuation (1995 Assessment)	4,374,317		38,112	180,447,712		38,535
Net Tax Capacity (1995 Assessment)	63,768		556	3,484,180		744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.244</b>			<b>1.286</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (1995 filed 1996)	\$64,872	43.5%	\$565	\$3,738,166	46.8%	\$798
Sales/Use Tax (Calendar 1995)	43,710	29.3	381	2,391,693	29.9	511
Motor Vehicle Excise Tax (Calendar 1995)	8,564	5.7	75	361,244	4.5	77
Motor Vehicle License Tax (Calendar 1995)	10,365	6.9	90	437,207	5.5	93
Motor Fuels Tax (Calendar 1995)	12,167	8.2	106	485,299	6.1	104
Corporate Income Tax (Calendar 1996)	9,473	6.4	83	574,677	7.2	123
<b>Total State Taxes</b>	<b>\$149,153</b>	<b>100.0</b>	<b>\$1,300</b>	<b>\$7,988,287</b>	<b>100.0</b>	<b>\$1,706</b>

I. Major State Aids/Credits	MN VALLEY (6W)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (1995-1996)	\$45,618	46.3%	\$902	\$3,535,738	51.2%	\$755
Human Services Aid (Calendar 1995)						
Medical Assistance	17,020	17.3	337	1,189,429	17.2	254
Aid to Families with Dependent Children	680	0.7	13	145,163	2.1	31
General Assistance including GAMC	1,242	1.3	25	213,474	3.1	46
Social Services	5,474	5.6	108	407,408	5.9	87
Miscellaneous	566	0.6	11	66,054	1.0	14
Total	24,982	25.3	494	2,021,528	29.3	432
Highway Aid (Calendar 1995)						
County Aid	9,518	9.7	188	255,508	3.7	55
Municipal Aid	177	0.2	4	81,990	1.2	18
Township Aid	1,440	1.5	28	22,099	0.3	5
Total	11,135	11.3	220	359,597	5.2	77
Local Government Aid (Calendar 1996)	6,471	6.6	128	350,598	5.1	75
Disparity Reduction Aid (Calendar 1996)	1,158	1.2	23	28,331	0.4	6
Criminal Justice Aid (Payable 1996)	157	0.2	3	20,010	0.3	4
Community Corrections Funding (1996)	525	0.5	10	48,429	0.7	10
HACA (Payable 1996)						
County HACA	3,892	3.9	77	180,907	2.6	39
City/Town HACA	2,885	2.9	57	215,317	3.1	46
School District HACA	1,652	1.7	33	117,499	1.7	25
Miscellaneous District HACA	90	0.1	2	30,689	0.4	7
Total	8,519	8.6	168	544,411	7.9	116
<b>Total Aids</b>	<b>98,565</b>	<b>100.0</b>	<b>1,949</b>	<b>6,908,641</b>	<b>100.0</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>						
Taconite Homestead Credit	0	0.0	0	11,929	64.5	3
Miscellaneous Credits	0	0.0	0	6,562	35.5	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>18,491</b>	<b>100.0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>						
Regular (Homeowners)	1,086	68.9	21	82,170	46.8	18
Regular (Renters)	398	25.3	8	88,664	50.5	19
Targeting Refund	92	5.8	2	4,789	2.7	1
<b>Total Property Tax Refunds</b>	<b>1,576</b>	<b>100.0</b>	<b>31</b>	<b>175,623</b>	<b>100.0</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>100,141</b>	<b>100.0</b>	<b>1,980</b>	<b>7,102,755</b>	<b>100.0</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 1996)</b>						
County Levy	\$14,224	37.1%	\$281	\$1,158,012	25.8%	\$247
City/Town Levy	5,896	15.4	117	691,282	15.4	148
School District Levy	17,316	45.1	342	1,856,800	41.4	397
Miscellaneous District Levy	944	2.5	19	774,633	17.3	165
<b>Total Levy</b>	<b>38,380</b>	<b>100.0</b>	<b>759</b>	<b>4,480,727</b>	<b>100.0</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>18,491</b>		<b>4</b>
<b>Net Property Taxes Payable</b>	<b>38,380</b>		<b>759</b>	<b>4,462,236</b>		<b>953</b>
<b>B. Property Valuation</b>						
Market Valuation (1995 Assessment)	2,262,753		44,744	180,447,712		38,535
Net Tax Capacity (1995 Assessment)	29,675		587	3,484,180		744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.293</b>			<b>1.286</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (1995 filed 1996)	\$22,408	43.2%	\$443	\$3,738,166	46.8%	\$798
Sales/Use Tax (Calendar 1995)	12,543	24.2	248	2,391,693	29.9	511
Motor Vehicle Excise Tax (Calendar 1995)	3,787	7.3	75	361,244	4.5	77
Motor Vehicle License Tax (Calendar 1995)	4,584	8.8	91	437,207	5.5	93
Motor Fuels Tax (Calendar 1995)	5,854	11.3	116	485,299	6.1	104
Corporate Income Tax (Calendar 1996)	2,661	5.1	53	574,677	7.2	123
<b>Total State Taxes</b>	<b>\$51,837</b>	<b>100.0</b>	<b>\$1,025</b>	<b>\$7,988,287</b>	<b>100.0</b>	<b>\$1,706</b>

I. Major State Aids/Credits	E CENTRAL (7E)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (1995-1996)	\$120,165	59.7%	\$971	\$3,535,738	51.2%	\$755
Human Services Aid (Calendar 1995)						
Medical Assistance	30,111	15.0	243	1,189,429	17.2	254
Aid to Families with Dependent Children	3,187	1.6	26	145,163	2.1	31
General Assistance including GAMC	4,342	2.2	35	213,474	3.1	46
Social Services	9,190	4.6	74	407,408	5.9	87
Miscellaneous	1,360	0.7	11	66,054	1.0	14
Total	48,189	23.9	389	2,021,528	29.3	432
Highway Aid (Calendar 1995)						
County Aid	12,000	6.0	97	255,508	3.7	55
Municipal Aid	185	0.1	1	81,990	1.2	18
Township Aid	755	0.4	6	22,099	0.3	5
Total	12,940	6.4	105	359,597	5.2	77
Local Government Aid (Calendar 1996)	4,553	2.3	37	350,598	5.1	75
Disparity Reduction Aid (Calendar 1996)	204	0.1	2	28,331	0.4	6
Criminal Justice Aid (Payable 1996)	456	0.2	4	20,010	0.3	4
Community Corrections Funding (1996)	1,335	0.7	11	48,429	0.7	10
HACA (Payable 1996)						
County HACA	6,532	3.2	53	180,907	2.6	39
City/Town HACA	3,031	1.5	24	215,317	3.1	46
School District HACA	3,925	1.9	32	117,499	1.7	25
Miscellaneous District HACA	26	0.0	0	30,689	0.4	7
Total	13,514	6.7	109	544,411	7.9	116
<b>Total Aids</b>	<b>201,355</b>	<b>100.0</b>	<b>1,627</b>	<b>6,908,641</b>	<b>100.0</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>						
Taconite Homestead Credit	0	0.0	0	11,929	64.5	3
Miscellaneous Credits	25	100.0	0	6,562	35.5	1
<b>Total Property Tax Credits</b>	<b>25</b>	<b>100.0</b>	<b>0</b>	<b>18,491</b>	<b>100.0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>						
Regular (Homeowners)	2,525	62.9	20	82,170	46.8	18
Regular (Renters)	1,403	35.0	11	88,664	50.5	19
Targeting Refund	85	2.1	1	4,789	2.7	1
<b>Total Property Tax Refunds</b>	<b>4,013</b>	<b>100.0</b>	<b>32</b>	<b>175,623</b>	<b>100.0</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>205,393</b>	<b>100.0</b>	<b>1,660</b>	<b>7,102,755</b>	<b>100.0</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 1996)</b>						
County Levy	\$32,637	41.5%	\$264	\$1,158,012	25.8%	\$247
City/Town Levy	11,360	14.4	92	691,282	15.4	148
School District Levy	30,789	39.1	249	1,856,800	41.4	397
Miscellaneous District Levy	3,916	5.0	32	774,633	17.3	165
<b>Total Levy</b>	<b>78,703</b>	<b>100.0</b>	<b>636</b>	<b>4,480,727</b>	<b>100.0</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>25</b>		<b>0</b>	<b>18,491</b>		<b>4</b>
<b>Net Property Taxes Payable</b>	<b>78,677</b>		<b>636</b>	<b>4,462,236</b>		<b>953</b>
<b>B. Property Valuation</b>						
Market Valuation (1995 Assessment)	3,723,336		30,093	180,447,712		38,535
Net Tax Capacity (1995 Assessment)	56,795		459	3,484,180		744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.386</b>			<b>1.286</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (1995 filed 1996)	\$65,171	46.8%	\$527	\$3,738,166	46.8%	\$798
Sales/Use Tax (Calendar 1995)	30,515	21.9	247	2,391,693	29.9	511
Motor Vehicle Excise Tax (Calendar 1995)	8,770	6.3	71	361,244	4.5	77
Motor Vehicle License Tax (Calendar 1995)	10,615	7.6	86	437,207	5.5	93
Motor Fuels Tax (Calendar 1995)	18,288	13.1	148	485,299	6.1	104
Corporate Income Tax (Calendar 1996)	5,975	4.3	48	574,677	7.2	123
<b>Total State Taxes</b>	<b>\$139,334</b>	<b>100.0</b>	<b>\$1,126</b>	<b>\$7,988,287</b>	<b>100.0</b>	<b>\$1,706</b>

I. Major State Aids/Credits	CENTRAL MN (7W)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (1995-1996)	\$253,122	63.4%	\$855	\$3,535,738	51.2%	\$755
Human Services Aid (Calendar 1995)						
Medical Assistance	48,294	12.1	163	1,189,429	17.2	254
Aid to Families with Dependent Children	4,772	1.2	16	145,163	2.1	31
General Assistance including GAMC	7,083	1.8	24	213,474	3.1	46
Social Services	19,381	4.9	65	407,408	5.9	87
Miscellaneous	2,695	0.7	9	66,054	1.0	14
Total	82,224	20.6	278	2,021,528	29.3	432
Highway Aid (Calendar 1995)						
County Aid	12,572	3.1	42	255,508	3.7	55
Municipal Aid	3,040	0.8	10	81,990	1.2	18
Township Aid	1,017	0.3	3	22,099	0.3	5
Total	16,629	4.2	56	359,597	5.2	77
Local Government Aid (Calendar 1996)	14,715	3.7	50	350,598	5.1	75
Disparity Reduction Aid (Calendar 1996)	248	0.1	1	28,331	0.4	6
Criminal Justice Aid (Payable 1996)	1,005	0.3	3	20,010	0.3	4
Community Corrections Funding (1996)	2,817	0.7	10	48,429	0.7	10
HACA (Payable 1996)						
County HACA	8,718	2.2	29	180,907	2.6	39
City/Town HACA	10,999	2.8	37	215,317	3.1	46
School District HACA	8,293	2.1	28	117,499	1.7	25
Miscellaneous District HACA	531	0.1	2	30,689	0.4	7
Total	28,540	7.1	96	544,411	7.9	116
<b>Total Aids</b>	<b>399,301</b>	<b>100.0</b>	<b>1,349</b>	<b>6,908,641</b>	<b>100.0</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>						
Taconite Homestead Credit	0	0.0	0	11,929	64.5	3
Miscellaneous Credits	49	100.0	0	6,562	35.5	1
<b>Total Property Tax Credits</b>	<b>49</b>	<b>100.0</b>	<b>0</b>	<b>18,491</b>	<b>100.0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>						
Regular (Homeowners)	4,172	49.5	14	82,170	46.8	18
Regular (Renters)	4,069	48.3	14	88,664	50.5	19
Targeting Refund	183	2.2	1	4,789	2.7	1
<b>Total Property Tax Refunds</b>	<b>8,425</b>	<b>100.0</b>	<b>28</b>	<b>175,623</b>	<b>100.0</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>407,774</b>	<b>100.0</b>	<b>1,378</b>	<b>7,102,755</b>	<b>100.0</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 1996)</b>						
County Levy	\$60,095	27.6%	\$203	\$1,158,012	25.8%	\$247
City/Town Levy	40,561	18.6	137	691,282	15.4	148
School District Levy	101,919	46.8	344	1,856,800	41.4	397
Miscellaneous District Levy	15,275	7.0	52	774,633	17.3	165
<b>Total Levy</b>	<b>217,849</b>	<b>100.0</b>	<b>736</b>	<b>4,480,727</b>	<b>100.0</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>49</b>		<b>0</b>	<b>18,491</b>		<b>4</b>
<b>Net Property Taxes Payable</b>	<b>217,800</b>		<b>736</b>	<b>4,462,236</b>		<b>953</b>
<b>B. Property Valuation</b>						
Market Valuation (1995 Assessment)	9,932,125		33,556	180,447,712		38,535
Net Tax Capacity (1995 Assessment)	200,768		678	3,484,180		744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.085</b>			<b>1.286</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (1995 filed 1996)	\$178,806	46.6%	\$604	\$3,738,166	46.8%	\$798
Sales/Use Tax (Calendar 1995)	105,782	27.6	357	2,391,693	29.9	511
Motor Vehicle Excise Tax (Calendar 1995)	20,240	5.3	68	361,244	4.5	77
Motor Vehicle License Tax (Calendar 1995)	24,496	6.4	83	437,207	5.5	93
Motor Fuels Tax (Calendar 1995)	32,173	8.4	109	485,299	6.1	104
Corporate Income Tax (Calendar 1996)	22,113	5.8	75	574,677	7.2	123
<b>Total State Taxes</b>	<b>\$383,610</b>	<b>100.0</b>	<b>\$1,296</b>	<b>\$7,988,287</b>	<b>100.0</b>	<b>\$1,706</b>



I. Major State Aids/Credits	SOUTHWEST (8)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (1995-1996)	\$95,907	46.9%	\$770	\$3,535,738	51.2%	\$755
Human Services Aid (Calendar 1995)						
Medical Assistance	34,311	16.8	275	1,189,429	17.2	254
Aid to Families with Dependent Children	1,722	0.8	14	145,163	2.1	31
General Assistance including GAMC	3,567	1.7	29	213,474	3.1	46
Social Services	10,066	4.9	81	407,408	5.9	87
Miscellaneous	1,370	0.7	11	66,054	1.0	14
Total	51,035	25.0	410	2,021,528	29.3	432
Highway Aid (Calendar 1995)						
County Aid	19,284	9.4	155	255,508	3.7	55
Municipal Aid	599	0.3	5	81,990	1.2	18
Township Aid	3,046	1.5	24	22,099	0.3	5
Total	22,928	11.2	184	359,597	5.2	77
Local Government Aid (Calendar 1996)	14,162	6.9	114	350,598	5.1	75
Disparity Reduction Aid (Calendar 1996)	1,450	0.7	12	28,331	0.4	6
Criminal Justice Aid (Payable 1996)	382	0.2	3	20,010	0.3	4
Community Corrections Funding (1996)	1,208	0.6	10	48,429	0.7	10
HACA (Payable 1996)						
County HACA	7,919	3.9	64	180,907	2.6	39
City/Town HACA	6,417	3.1	52	215,317	3.1	46
School District HACA	2,797	1.4	22	117,499	1.7	25
Miscellaneous District HACA	124	0.1	1	30,689	0.4	7
Total	17,256	8.4	139	544,411	7.9	116
<b>Total Aids</b>	<b>204,327</b>	<b>100.0</b>	<b>1,640</b>	<b>6,908,641</b>	<b>100.0</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>						
Taconite Homestead Credit	0	0.0	0	11,929	64.5	3
Miscellaneous Credits	0	0.0	0	6,562	35.5	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>18,491</b>	<b>100.0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>						
Regular (Homeowners)	2,317	64.1	19	82,170	46.8	18
Regular (Renters)	1,129	31.2	9	88,664	50.5	19
Targeting Refund	168	4.6	1	4,789	2.7	1
<b>Total Property Tax Refunds</b>	<b>3,613</b>	<b>100.0</b>	<b>29</b>	<b>175,623</b>	<b>100.0</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>207,941</b>	<b>100.0</b>	<b>1,669</b>	<b>7,102,755</b>	<b>100.0</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 1996)</b>						
County Levy	\$32,969	34.2%	\$265	\$1,158,012	25.8%	\$247
City/Town Levy	14,426	15.0	116	691,282	15.4	148
School District Levy	44,986	46.7	361	1,856,800	41.4	397
Miscellaneous District Levy	3,970	4.1	32	774,633	17.3	165
<b>Total Levy</b>	<b>96,352</b>	<b>100.0</b>	<b>774</b>	<b>4,480,727</b>	<b>100.0</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>18,491</b>		<b>4</b>
<b>Net Property Taxes Payable</b>	<b>96,352</b>		<b>774</b>	<b>4,462,236</b>		<b>953</b>
<b>B. Property Valuation</b>						
Market Valuation (1995 Assessment)	5,925,004		47,570	180,447,712		38,535
Net Tax Capacity (1995 Assessment)	83,966		674	3,484,180		744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.148</b>			<b>1.286</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (1995 filed 1996)	\$58,047	40.6%	\$466	\$3,738,166	46.8%	\$798
Sales/Use Tax (Calendar 1995)	40,403	28.3	324	2,391,693	29.9	511
Motor Vehicle Excise Tax (Calendar 1995)	9,498	6.6	76	361,244	4.5	77
Motor Vehicle License Tax (Calendar 1995)	11,495	8.0	92	437,207	5.5	93
Motor Fuels Tax (Calendar 1995)	15,267	10.7	123	485,299	6.1	104
Corporate Income Tax (Calendar 1996)	8,184	5.7	66	574,677	7.2	123
<b>Total State Taxes</b>	<b>\$142,894</b>	<b>100.0</b>	<b>\$1,147</b>	<b>\$7,988,287</b>	<b>100.0</b>	<b>\$1,706</b>

I. Major State Aids/Credits	NINE (9)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (1995-1996)	\$161,990	49.5%	\$730	\$3,535,738	51.2%	\$755
Human Services Aid (Calendar 1995)						
Medical Assistance	52,624	16.1	237	1,189,429	17.2	254
Aid to Families with Dependent Children	3,372	1.0	15	145,163	2.1	31
General Assistance including GAMC	6,006	1.8	27	213,474	3.1	46
Social Services	18,787	5.7	85	407,408	5.9	87
Miscellaneous	2,134	0.7	10	66,054	1.0	14
Total	82,923	25.4	374	2,021,528	29.3	432
Highway Aid (Calendar 1995)						
County Aid	20,923	6.4	94	255,508	3.7	55
Municipal Aid	2,805	0.9	13	81,990	1.2	18
Township Aid	2,041	0.6	9	22,099	0.3	5
Total	25,769	7.9	116	359,597	5.2	77
Local Government Aid (Calendar 1996)	24,604	7.5	111	350,598	5.1	75
Disparity Reduction Aid (Calendar 1996)	1,238	0.4	6	28,331	0.4	6
Criminal Justice Aid (Payable 1996)	750	0.2	3	20,010	0.3	4
Community Corrections Funding (1996)	2,229	0.7	10	48,429	0.7	10
HACA (Payable 1996)						
County HACA	11,597	3.5	52	180,907	2.6	39
City/Town HACA	10,556	3.2	48	215,317	3.1	46
School District HACA	5,174	1.6	23	117,499	1.7	25
Miscellaneous District HACA	149	0.0	1	30,689	0.4	7
Total	27,476	8.4	124	544,411	7.9	116
<b>Total Aids</b>	<b>326,978</b>	<b>100.0</b>	<b>1,473</b>	<b>6,908,641</b>	<b>100.0</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>						
Taconite Homestead Credit	0	0.0	0	11,929	64.5	3
Miscellaneous Credits	125	100.0	1	6,562	35.5	1
<b>Total Property Tax Credits</b>	<b>125</b>	<b>100.0</b>	<b>1</b>	<b>18,491</b>	<b>100.0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>						
Regular (Homeowners)	4,395	61.2	20	82,170	46.8	18
Regular (Renters)	2,437	33.9	11	88,664	50.5	19
Targeting Refund	350	4.9	2	4,789	2.7	1
<b>Total Property Tax Refunds</b>	<b>7,182</b>	<b>100.0</b>	<b>32</b>	<b>175,623</b>	<b>100.0</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>334,285</b>	<b>100.0</b>	<b>1,506</b>	<b>7,102,755</b>	<b>100.0</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 1996)</b>						
County Levy	\$52,168	33.6%	\$235	\$1,158,012	25.8%	\$247
City/Town Levy	26,642	17.2	120	691,282	15.4	148
School District Levy	70,078	45.2	316	1,856,800	41.4	397
Miscellaneous District Levy	6,299	4.1	28	774,633	17.3	165
<b>Total Levy</b>	<b>155,186</b>	<b>100.0</b>	<b>699</b>	<b>4,480,727</b>	<b>100.0</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>125</b>		<b>1</b>	<b>18,491</b>		<b>4</b>
<b>Net Property Taxes Payable</b>	<b>155,062</b>		<b>699</b>	<b>4,462,236</b>		<b>953</b>
<b>B. Property Valuation</b>						
Market Valuation (1995 Assessment)	8,721,194		39,287	180,447,712		38,535
Net Tax Capacity (1995 Assessment)	130,032		586	3,484,180		744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.193</b>			<b>1.286</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (1995 filed 1996)	\$124,893	45.2%	\$563	\$3,738,166	46.8%	\$798
Sales/Use Tax (Calendar 1995)	75,848	27.5	342	2,391,693	29.9	511
Motor Vehicle Excise Tax (Calendar 1995)	16,250	5.9	73	361,244	4.5	77
Motor Vehicle License Tax (Calendar 1995)	19,667	7.1	89	437,207	5.5	93
Motor Fuels Tax (Calendar 1995)	22,838	8.3	103	485,299	6.1	104
Corporate Income Tax (Calendar 1996)	16,706	6.0	75	574,677	7.2	123
<b>Total State Taxes</b>	<b>\$276,201</b>	<b>100.0</b>	<b>\$1,244</b>	<b>\$7,988,287</b>	<b>100.0</b>	<b>\$1,706</b>



I. Major State Aids/Credits	SE MN (10)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (1995-1996)	\$325,457	52.2%	\$740	\$3,535,738	51.2%	\$755
Human Services Aid (Calendar 1995)						
Medical Assistance	98,672	15.8	224	1,189,429	17.2	254
Aid to Families with Dependent Children	7,157	1.1	16	145,163	2.1	31
General Assistance including GAMC	13,708	2.2	31	213,474	3.1	46
Social Services	34,231	5.5	78	407,408	5.9	87
Miscellaneous	5,184	0.8	12	66,054	1.0	14
Total	158,951	25.5	361	2,021,528	29.3	432
Highway Aid (Calendar 1995)						
County Aid	30,300	4.9	69	255,508	3.7	55
Municipal Aid	6,022	1.0	14	81,990	1.2	18
Township Aid	3,294	0.5	7	22,099	0.3	5
Total	39,616	6.4	90	359,597	5.2	77
Local Government Aid (Calendar 1996)	39,345	6.3	89	350,598	5.1	75
Disparity Reduction Aid (Calendar 1996)	3,522	0.6	8	28,331	0.4	6
Criminal Justice Aid (Payable 1996)	1,638	0.3	4	20,010	0.3	4
Community Corrections Funding (1996)	4,009	0.6	9	48,429	0.7	10
HACA (Payable 1996)						
County HACA	19,442	3.1	44	180,907	2.6	39
City/Town HACA	22,019	3.5	50	215,317	3.1	46
School District HACA	9,592	1.5	22	117,499	1.7	25
Miscellaneous District HACA	208	0.0	0	30,689	0.4	7
Total	51,260	8.2	116	544,411	7.9	116
<b>Total Aids</b>	<b>623,799</b>	<b>100.0</b>	<b>1,418</b>	<b>6,908,641</b>	<b>100.0</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>						
Taconite Homestead Credit	0	0.0	0	11,929	64.5	3
Miscellaneous Credits	62	100.0	0	6,562	35.5	1
<b>Total Property Tax Credits</b>	<b>62</b>	<b>100.0</b>	<b>0</b>	<b>18,491</b>	<b>100.0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>						
Regular (Homeowners)	6,586	54.3	15	82,170	46.8	18
Regular (Renters)	5,231	43.2	12	88,664	50.5	19
Targeting Refund	301	2.5	1	4,789	2.7	1
<b>Total Property Tax Refunds</b>	<b>12,118</b>	<b>100.0</b>	<b>28</b>	<b>175,623</b>	<b>100.0</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>635,979</b>	<b>100.0</b>	<b>1,445</b>	<b>7,102,755</b>	<b>100.0</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 1996)</b>						
County Levy	\$93,220	29.8%	\$212	\$1,158,012	25.8%	\$247
City/Town Levy	60,737	19.4	138	691,282	15.4	148
School District Levy	145,235	46.4	330	1,856,800	41.4	397
Miscellaneous District Levy	13,842	4.4	31	774,633	17.3	165
<b>Total Levy</b>	<b>313,034</b>	<b>100.0</b>	<b>711</b>	<b>4,480,727</b>	<b>100.0</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>62</b>		<b>0</b>	<b>18,491</b>		<b>4</b>
<b>Net Property Taxes Payable</b>	<b>312,973</b>		<b>711</b>	<b>4,462,236</b>		<b>953</b>
<b>B. Property Valuation</b>						
Market Valuation (1995 Assessment)	15,440,844		35,092	180,447,712		38,535
Net Tax Capacity (1995 Assessment)	262,231		596	3,484,180		744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.194</b>			<b>1.286</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (1995 filed 1996)	\$286,047	46.5%	\$650	\$3,738,166	46.8%	\$798
Sales/Use Tax (Calendar 1995)	164,936	26.8	375	2,391,693	29.9	511
Motor Vehicle Excise Tax (Calendar 1995)	33,235	5.4	76	361,244	4.5	77
Motor Vehicle License Tax (Calendar 1995)	40,223	6.5	91	437,207	5.5	93
Motor Fuels Tax (Calendar 1995)	47,114	7.7	107	485,299	6.1	104
Corporate Income Tax (Calendar 1996)	44,118	7.2	100	574,677	7.2	123
<b>Total State Taxes</b>	<b>\$615,673</b>	<b>100.0</b>	<b>\$1,399</b>	<b>\$7,988,287</b>	<b>100.0</b>	<b>\$1,706</b>

I. Major State Aids/Credits	METRO (11)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
<b>A. Aids to Local Governments</b>						
Education Aid (1995-1996)	\$1,724,737	50.6%	\$695	\$3,535,738	51.2%	\$755
Human Services Aid (Calendar 1995)						
Medical Assistance	619,005	18.1	249	1,189,429	17.2	254
Aid to Families with Dependent Children	94,975	2.8	38	145,163	2.1	31
General Assistance including GAMC	130,676	3.8	53	213,474	3.1	46
Social Services	209,703	6.1	84	407,408	5.9	87
Miscellaneous	38,243	1.1	15	66,054	1.0	14
Total	1,092,603	32.0	440	2,021,528	29.3	432
Highway Aid (Calendar 1995)						
County Aid	42,981	1.3	17	255,508	3.7	55
Municipal Aid	58,630	1.7	24	81,990	1.2	18
Township Aid	489	0.0	0	22,099	0.3	5
Total	102,101	3.0	41	359,597	5.2	77
Local Government Aid (Calendar 1996)	153,563	4.5	62	350,598	5.1	75
Disparity Reduction Aid (Calendar 1996)	2,251	0.1	1	28,331	0.4	6
Criminal Justice Aid (Payable 1996)	12,006	0.4	5	20,010	0.3	4
Community Corrections Funding (1996)	25,451	0.7	10	48,429	0.7	10
HACA (Payable 1996)						
County HACA	84,192	2.5	34	180,907	2.6	39
City/Town HACA	121,872	3.6	49	215,317	3.1	46
School District HACA	63,953	1.9	26	117,499	1.7	25
Miscellaneous District HACA	28,006	0.8	11	30,689	0.4	7
Total	298,023	8.7	120	544,411	7.9	116
<b>Total Aids</b>	<b>3,410,735</b>	<b>100.0</b>	<b>1,374</b>	<b>6,908,641</b>	<b>100.0</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>						
Taconite Homestead Credit	0	0.0	0	11,929	64.5	3
Miscellaneous Credits	1,089	100.0	0	6,562	35.5	1
<b>Total Property Tax Credits</b>	<b>1,089</b>	<b>100.0</b>	<b>0</b>	<b>18,491</b>	<b>100.0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>						
Regular (Homeowners)	48,307	41.9	19	82,170	46.8	18
Regular (Renters)	63,958	55.5	26	88,664	50.5	19
Targeting Refund	2,914	2.5	1	4,789	2.7	1
<b>Total Property Tax Refunds</b>	<b>115,180</b>	<b>100.0</b>	<b>46</b>	<b>175,623</b>	<b>100.0</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>3,527,003</b>	<b>100.0</b>	<b>1,421</b>	<b>7,102,755</b>	<b>100.0</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>						
<b>A. Property Tax Levy (Payable 1996)</b>						
County Levy	\$623,274	21.5%	\$251	\$1,158,012	25.8%	\$247
City/Town Levy	428,014	14.7	172	691,282	15.4	148
School District Levy	1,154,931	39.8	465	1,856,800	41.4	397
Miscellaneous District Levy	698,674	24.1	281	774,633	17.3	165
<b>Total Levy</b>	<b>2,904,893</b>	<b>100.0</b>	<b>1,170</b>	<b>4,480,727</b>	<b>100.0</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>1,089</b>		<b>0</b>	<b>18,491</b>		<b>4</b>
<b>Net Property Taxes Payable</b>	<b>2,903,804</b>		<b>1,170</b>	<b>4,462,236</b>		<b>953</b>
<b>B. Property Valuation</b>						
Market Valuation (1995 Assessment)	102,381,101		41,235	180,447,712		38,535
Net Tax Capacity (1995 Assessment)	2,175,672		876	3,484,180		744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.335</b>			<b>1.286</b>		
<b>III. Major State Taxes</b>						
Individual Income Tax (1995 filed 1996)	\$2,538,656	48.4%	\$1,022	\$3,738,166	46.8%	\$798
Sales/Use Tax (Calendar 1995)	1,605,658	30.6	647	2,391,693	29.9	511
Motor Vehicle Excise Tax (Calendar 1995)	203,343	3.9	82	361,244	4.5	77
Motor Vehicle License Tax (Calendar 1995)	246,103	4.7	99	437,207	5.5	93
Motor Fuels Tax (Calendar 1995)	232,831	4.4	94	485,299	6.1	104
Corporate Income Tax (Calendar 1996)	414,577	7.9	167	574,677	7.2	123
<b>Total State Taxes</b>	<b>\$5,241,168</b>	<b>100.0</b>	<b>\$2,111</b>	<b>\$7,988,287</b>	<b>100.0</b>	<b>\$1,706</b>

## **4. County Data**

This section compares data from each county with statewide data and data from the economic development region in which the county is located. The counties are listed in alphabetical order. There is a separate table for each county. A table containing the 1996 estimated population which was used for each county in determining the per capita amounts is on page 6.

## Counties and Economic Development Regions

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

I. Major State Aids/Credits	AITKIN			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$9,963	42.3%	\$725	\$804	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	5,395	22.9	393	313	254
Aid to Families with Dependent Children	430	1.8	31	32	31
General Assistance including GAMC	1,246	5.3	91	61	46
Social Services	1,381	5.9	101	119	87
Miscellaneous	256	1.1	19	20	14
Total	8,708	37.0	634	545	432
Highway Aid (Calendar 1995)					
County Aid	2,501	10.6	182	100	55
Municipal Aid	0	0.0	0	17	18
Township Aid	243	1.0	18	3	5
Total	2,745	11.7	200	120	77
Local Government Aid (Calendar 1996)	469	2.0	34	140	75
Disparity Reduction Aid (Calendar 1996)	34	0.1	2	49	6
Criminal Justice Aid (Payable 1996)	63	0.3	5	4	4
Community Corrections Funding (1996)	166	0.7	12	14	10
HACA (Payable 1996)					
County HACA	642	2.7	47	43	39
City/Town HACA	388	1.6	28	52	46
School District HACA	350	1.5	25	19	25
Miscellaneous District HACA	2	0.0	0	1	7
Total	1,381	5.9	101	115	116
<b>Total Aids</b>	<b>23,528</b>	<b>100.0</b>	<b>1,713</b>	<b>1,792</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	716	100.0	52	35	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>716</b>	<b>100.0</b>	<b>52</b>	<b>35</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	132	52.2	10	10	18
Regular (Renters)	116	46.1	8	12	19
Targeting Refund	4	1.7	0	1	1
<b>Total Property Tax Refunds</b>	<b>252</b>	<b>100.0</b>	<b>18</b>	<b>23</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$24,497</b>	<b>100.0</b>	<b>\$1,783</b>	<b>\$1,849</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$5,493	44.0%	\$400	\$294	\$247
City/Town Levy	1,536	12.3	112	121	148
School District Levy	5,396	43.2	393	265	397
Miscellaneous District Levy	63	0.5	5	55	165
<b>Total Levy</b>	<b>12,487</b>	<b>100.0</b>	<b>909</b>	<b>735</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>716</b>		<b>52</b>	<b>35</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>11,770</b>		<b>857</b>	<b>700</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	627,756		45,692	29,021	38,535
Net Tax Capacity (1995 Assessment)	9,943		724	565	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.256</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$5,332	37.3%	\$388	\$541	\$798
Sales/Use Tax (Calendar 1995)	4,116	28.8	300	433	511
Motor Vehicle Excise Tax (Calendar 1995)	985	6.9	72	72	77
Motor Vehicle License Tax (Calendar 1995)	1,192	8.3	87	87	93
Motor Fuels Tax (Calendar 1995)	2,250	15.8	164	114	104
Corporate Income Tax (Calendar 1996)	404	2.8	29	76	123
<b>Total State Taxes</b>	<b>\$14,279</b>	<b>100.0</b>	<b>\$1,039</b>	<b>\$1,324</b>	<b>\$1,706</b>

I. Major State Aids/Credits	ANOKA			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$256,088	66.7%	\$919	\$695	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	42,503	11.1	153	249	254
Aid to Families with Dependent Children	5,753	1.5	21	38	31
General Assistance including GAMC	7,314	1.9	26	53	46
Social Services	15,393	4.0	55	84	87
Miscellaneous	2,373	0.6	9	15	14
Total	73,337	19.1	263	440	432
Highway Aid (Calendar 1995)					
County Aid	4,258	1.1	15	17	55
Municipal Aid	5,933	1.5	21	24	18
Township Aid	36	0.0	0	0	5
Total	10,227	2.7	37	41	77
Local Government Aid (Calendar 1996)	10,267	2.7	37	62	75
Disparity Reduction Aid (Calendar 1996)	0	0.0	0	1	6
Criminal Justice Aid (Payable 1996)	1,222	0.3	4	5	4
Community Corrections Funding (1996)	3,190	0.8	11	10	10
HACA (Payable 1996)					
County HACA	11,405	3.0	41	34	39
City/Town HACA	9,357	2.4	34	49	46
School District HACA	7,225	1.9	26	26	25
Miscellaneous District HACA	1,554	0.4	6	11	7
Total	29,542	7.7	106	120	116
<b>Total Aids</b>	<b>383,873</b>	<b>100.0</b>	<b>1,378</b>	<b>1,374</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	5	100.0	0	0	1
<b>Total Property Tax Credits</b>	<b>5</b>	<b>100.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	4,145	48.7	15	19	18
Regular (Renters)	4,093	48.1	15	26	19
Targeting Refund	267	3.1	1	1	1
<b>Total Property Tax Refunds</b>	<b>8,505</b>	<b>100.0</b>	<b>31</b>	<b>46</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$392,383</b>	<b>100.0</b>	<b>\$1,409</b>	<b>\$1,421</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$41,679	20.3%	\$150	\$251	\$247
City/Town Levy	27,517	13.4	99	172	148
School District Levy	86,875	42.3	312	465	397
Miscellaneous District Levy	49,078	23.9	176	281	165
<b>Total Levy</b>	<b>205,149</b>	<b>100.0</b>	<b>737</b>	<b>1,170</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>5</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>205,145</b>		<b>737</b>	<b>1,170</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	9,160,474		32,889	41,235	38,535
Net Tax Capacity (1995 Assessment)	167,196		600	876	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.227</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$213,731	52.0%	\$767	\$1,022	\$798
Sales/Use Tax (Calendar 1995)	108,238	26.3	389	647	511
Motor Vehicle Excise Tax (Calendar 1995)	19,817	4.8	71	82	77
Motor Vehicle License Tax (Calendar 1995)	23,985	5.8	86	99	93
Motor Fuels Tax (Calendar 1995)	23,829	5.8	86	94	104
Corporate Income Tax (Calendar 1996)	21,707	5.3	78	167	123
<b>Total State Taxes</b>	<b>\$411,307</b>	<b>100.0</b>	<b>\$1,477</b>	<b>\$2,111</b>	<b>\$1,706</b>

I. Major State Aids/Credits	BECKER			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$23,396	50.4%	\$800	\$795	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	9,162	19.7	313	290	254
Aid to Families with Dependent Children	1,045	2.3	36	26	31
General Assistance including GAMC	1,698	3.7	58	41	46
Social Services	3,055	6.6	104	106	87
Miscellaneous	481	1.0	16	12	14
Total	15,441	33.3	528	474	432
Highway Aid (Calendar 1995)					
County Aid	2,671	5.8	91	109	55
Municipal Aid	203	0.4	7	10	18
Township Aid	274	0.6	9	15	5
Total	3,147	6.8	108	134	77
Local Government Aid (Calendar 1996)	1,591	3.4	54	84	75
Disparity Reduction Aid (Calendar 1996)	14	0.0	0	2	6
Criminal Justice Aid (Payable 1996)	113	0.2	4	4	4
Community Corrections Funding (1996)	733	1.6	25	10	10
HACA (Payable 1996)					
County HACA	538	1.2	18	43	39
City/Town HACA	768	1.7	26	32	46
School District HACA	639	1.4	22	24	25
Miscellaneous District HACA	43	0.1	1	3	7
Total	1,987	4.3	68	102	116
<b>Total Aids</b>	<b>46,422</b>	<b>100.0</b>	<b>1,587</b>	<b>1,605</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	21	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>21</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	475	62.0	16	15	18
Regular (Renters)	275	35.9	9	10	19
Targeting Refund	16	2.1	1	1	1
<b>Total Property Tax Refunds</b>	<b>766</b>	<b>100.0</b>	<b>26</b>	<b>26</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$47,189</b>	<b>100.0</b>	<b>\$1,613</b>	<b>\$1,652</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$8,739	42.1%	\$299	\$247	\$247
City/Town Levy	2,558	12.3	87	96	148
School District Levy	8,808	42.4	301	312	397
Miscellaneous District Levy	657	3.2	22	28	165
<b>Total Levy</b>	<b>20,763</b>	<b>100.0</b>	<b>710</b>	<b>683</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>21</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>20,763</b>		<b>710</b>	<b>662</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	973,608		33,289	35,708	38,535
Net Tax Capacity (1995 Assessment)	15,419		527	553	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.347</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$11,294	37.8%	\$386	\$447	\$798
Sales/Use Tax (Calendar 1995)	9,435	31.5	323	347	511
Motor Vehicle Excise Tax (Calendar 1995)	2,006	6.7	69	69	77
Motor Vehicle License Tax (Calendar 1995)	2,427	8.1	83	83	93
Motor Fuels Tax (Calendar 1995)	3,290	11.0	112	124	104
Corporate Income Tax (Calendar 1996)	1,457	4.9	50	52	123
<b>Total State Taxes</b>	<b>\$29,908</b>	<b>100.0</b>	<b>\$1,023</b>	<b>\$1,122</b>	<b>\$1,706</b>

I. Major State Aids/Credits	BELTRAMI			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$41,656	55.9%	\$1,127	\$1,042	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	13,657	18.3	369	354	254
Aid to Families with Dependent Children	3,163	4.2	86	61	31
General Assistance including GAMC	2,956	4.0	80	71	46
Social Services	4,025	5.4	109	98	87
Miscellaneous	707	0.9	19	16	14
Total	24,509	32.9	663	600	432
Highway Aid (Calendar 1995)					
County Aid	3,259	4.4	88	151	55
Municipal Aid	365	0.5	10	5	18
Township Aid	215	0.3	6	11	5
Total	3,840	5.2	104	167	77
Local Government Aid (Calendar 1996)	2,466	3.3	67	57	75
Disparity Reduction Aid (Calendar 1996)	12	0.0	0	5	6
Criminal Justice Aid (Payable 1996)	174	0.2	5	4	4
Community Corrections Funding (1996)	436	0.6	12	11	10
HACA (Payable 1996)					
County HACA	30	0.0	1	19	39
City/Town HACA	493	0.7	13	16	46
School District HACA	895	1.2	24	24	25
Miscellaneous District HACA	4	0.0	0	0	7
Total	1,422	1.9	38	60	116
<b>Total Aids</b>	<b>74,514</b>	<b>100.0</b>	<b>2,015</b>	<b>1,947</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	315	45.5	9	11	18
Regular (Renters)	363	52.4	10	9	19
Targeting Refund	15	2.1	0	0	1
<b>Total Property Tax Refunds</b>	<b>693</b>	<b>100.0</b>	<b>19</b>	<b>21</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$75,207</b>	<b>100.0</b>	<b>\$2,034</b>	<b>\$1,967</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$8,867	44.7%	\$240	\$289	\$247
City/Town Levy	2,095	10.6	57	69	148
School District Levy	8,518	42.9	230	303	397
Miscellaneous District Levy	362	1.8	10	13	165
<b>Total Levy</b>	<b>19,842</b>	<b>100.0</b>	<b>537</b>	<b>675</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>19,842</b>		<b>537</b>	<b>675</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	776,063		20,991	28,858	38,535
Net Tax Capacity (1995 Assessment)	13,823		374	527	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.435</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$15,464	36.7%	\$418	\$380	\$798
Sales/Use Tax (Calendar 1995)	15,808	37.5	428	398	511
Motor Vehicle Excise Tax (Calendar 1995)	2,215	5.3	60	62	77
Motor Vehicle License Tax (Calendar 1995)	2,681	6.4	73	75	93
Motor Fuels Tax (Calendar 1995)	3,731	8.9	101	115	104
Corporate Income Tax (Calendar 1996)	2,229	5.3	60	50	123
<b>Total State Taxes</b>	<b>\$42,129</b>	<b>100.0</b>	<b>\$1,139</b>	<b>\$1,081</b>	<b>\$1,706</b>



I. Major State Aids/Credits	BENTON			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$23,168	54.2%	\$687	\$855	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	7,562	17.7	224	163	254
Aid to Families with Dependent Children	713	1.7	21	16	31
General Assistance including GAMC	957	2.2	28	24	46
Social Services	2,466	5.8	73	65	87
Miscellaneous	416	1.0	12	9	14
Total	12,114	28.3	359	278	432
Highway Aid (Calendar 1995)					
County Aid	2,091	4.9	62	42	55
Municipal Aid	215	0.5	6	10	18
Township Aid	124	0.3	4	3	5
Total	2,430	5.7	72	56	77
Local Government Aid (Calendar 1996)	1,342	3.1	40	50	75
Disparity Reduction Aid (Calendar 1996)	27	0.1	1	1	6
Criminal Justice Aid (Payable 1996)	101	0.2	3	3	4
Community Corrections Funding (1996)	337	0.8	10	10	10
HACA (Payable 1996)					
County HACA	1,003	2.3	30	29	39
City/Town HACA	1,094	2.6	32	37	46
School District HACA	1,111	2.6	33	28	25
Miscellaneous District HACA	34	0.1	1	2	7
Total	3,242	7.6	96	96	116
<b>Total Aids</b>	<b>42,762</b>	<b>100.0</b>	<b>1,269</b>	<b>1,349</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	3	100.0	0	0	1
<b>Total Property Tax Credits</b>	<b>3</b>	<b>100.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	466	37.2	14	14	18
Regular (Renters)	771	61.6	23	14	19
Targeting Refund	16	1.3	0	1	1
<b>Total Property Tax Refunds</b>	<b>1,253</b>	<b>100.0</b>	<b>37</b>	<b>28</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$44,018</b>	<b>100.0</b>	<b>\$1,306</b>	<b>\$1,378</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$7,971	35.7%	\$236	\$203	\$247
City/Town Levy	3,365	15.1	100	137	148
School District Levy	8,679	38.9	257	344	397
Miscellaneous District Levy	2,292	10.3	68	52	165
<b>Total Levy</b>	<b>22,307</b>	<b>100.0</b>	<b>662</b>	<b>736</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>3</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>22,304</b>		<b>662</b>	<b>736</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	908,994		26,968	33,556	38,535
Net Tax Capacity (1995 Assessment)	17,496		519	678	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.275</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$16,589	42.5%	\$492	\$604	\$798
Sales/Use Tax (Calendar 1995)	12,250	31.4	363	357	511
Motor Vehicle Excise Tax (Calendar 1995)	2,125	5.4	63	68	77
Motor Vehicle License Tax (Calendar 1995)	2,572	6.6	76	83	93
Motor Fuels Tax (Calendar 1995)	3,673	9.4	109	109	104
Corporate Income Tax (Calendar 1996)	1,825	4.7	54	75	123
<b>Total State Taxes</b>	<b>\$39,034</b>	<b>100.0</b>	<b>\$1,158</b>	<b>\$1,296</b>	<b>\$1,706</b>

I. Major State Aids/Credits	BIG STONE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$6,001	43.0%	\$1,010	\$902	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	2,451	17.5	413	337	254
Aid to Families with Dependent Children	97	0.7	16	13	31
General Assistance including GAMC	179	1.3	30	25	46
Social Services	1,025	7.3	173	108	87
Miscellaneous	74	0.5	12	11	14
Total	3,826	27.4	644	494	432
Highway Aid (Calendar 1995)					
County Aid	1,467	10.5	247	188	55
Municipal Aid	0	0.0	0	4	18
Township Aid	91	0.7	15	28	5
Total	1,557	11.1	262	220	77
Local Government Aid (Calendar 1996)	986	7.1	166	128	75
Disparity Reduction Aid (Calendar 1996)	239	1.7	40	23	6
Criminal Justice Aid (Payable 1996)	19	0.1	3	3	4
Community Corrections Funding (1996)	27	0.2	4	10	10
HACA (Payable 1996)					
County HACA	624	4.5	105	77	39
City/Town HACA	458	3.3	77	57	46
School District HACA	207	1.5	35	33	25
Miscellaneous District HACA	25	0.2	4	2	7
Total	1,314	9.4	221	168	116
<b>Total Aids</b>	<b>13,969</b>	<b>100.0</b>	<b>2,351</b>	<b>1,949</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	159	77.4	27	21	18
Regular (Renters)	37	18.0	6	8	19
Targeting Refund	10	4.7	2	2	1
<b>Total Property Tax Refunds</b>	<b>206</b>	<b>100.0</b>	<b>35</b>	<b>31</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$14,175</b>	<b>100.0</b>	<b>\$2,386</b>	<b>\$1,980</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$1,677	39.6%	\$282	\$281	\$247
City/Town Levy	708	16.7	119	117	148
School District Levy	1,745	41.3	294	342	397
Miscellaneous District Levy	100	2.4	17	19	165
<b>Total Levy</b>	<b>4,230</b>	<b>100.0</b>	<b>712</b>	<b>759</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>4,230</b>		<b>712</b>	<b>759</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	244,066		41,082	44,744	38,535
Net Tax Capacity (1995 Assessment)	3,182		536	587	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.329</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$2,210	42.2%	\$372	\$443	\$798
Sales/Use Tax (Calendar 1995)	1,197	22.9	201	248	511
Motor Vehicle Excise Tax (Calendar 1995)	419	8.0	71	75	77
Motor Vehicle License Tax (Calendar 1995)	508	9.7	85	91	93
Motor Fuels Tax (Calendar 1995)	687	13.1	116	116	104
Corporate Income Tax (Calendar 1996)	218	4.2	37	53	123
<b>Total State Taxes</b>	<b>\$5,238</b>	<b>100.0</b>	<b>\$882</b>	<b>\$1,025</b>	<b>\$1,706</b>

I. Major State Aids/Credits	BLUE EARTH			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$42,863	52.5%	\$775	\$730	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	12,007	14.7	217	237	254
Aid to Families with Dependent Children	1,019	1.2	18	15	31
General Assistance including GAMC	1,737	2.1	31	27	46
Social Services	5,815	7.1	105	85	87
Miscellaneous	533	0.7	10	10	14
Total	21,112	25.8	382	374	432
Highway Aid (Calendar 1995)					
County Aid	3,642	4.5	66	94	55
Municipal Aid	951	1.2	17	13	18
Township Aid	257	0.3	5	9	5
Total	4,851	5.9	88	116	77
Local Government Aid (Calendar 1996)	5,905	7.2	107	111	75
Disparity Reduction Aid (Calendar 1996)	241	0.3	4	6	6
Criminal Justice Aid (Payable 1996)	236	0.3	4	3	4
Community Corrections Funding (1996)	680	0.8	12	10	10
HACA (Payable 1996)					
County HACA	2,100	2.6	38	52	39
City/Town HACA	2,660	3.3	48	48	46
School District HACA	1,038	1.3	19	23	25
Miscellaneous District HACA	30	0.0	1	1	7
Total	5,827	7.1	105	124	116
<b>Total Aids</b>	<b>81,715</b>	<b>100.0</b>	<b>1,477</b>	<b>1,473</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	1	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>1</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	784	45.5	14	20	18
Regular (Renters)	885	51.4	16	11	19
Targeting Refund	52	3.0	1	2	1
<b>Total Property Tax Refunds</b>	<b>1,722</b>	<b>100.0</b>	<b>31</b>	<b>32</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$83,437</b>	<b>100.0</b>	<b>\$1,508</b>	<b>\$1,506</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$12,663	30.7%	\$229	\$235	\$247
City/Town Levy	7,533	18.3	136	120	148
School District Levy	18,703	45.3	338	316	397
Miscellaneous District Levy	2,373	5.7	43	28	165
<b>Total Levy</b>	<b>41,271</b>	<b>100.0</b>	<b>746</b>	<b>699</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>1</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>41,271</b>		<b>746</b>	<b>699</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	1,954,299		35,318	39,287	38,535
Net Tax Capacity (1995 Assessment)	35,845		648	586	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.151</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$36,113	41.2%	\$653	\$563	\$798
Sales/Use Tax (Calendar 1995)	32,416	37.0	586	342	511
Motor Vehicle Excise Tax (Calendar 1995)	3,893	4.4	70	73	77
Motor Vehicle License Tax (Calendar 1995)	4,712	5.4	85	89	93
Motor Fuels Tax (Calendar 1995)	5,324	6.1	96	103	104
Corporate Income Tax (Calendar 1996)	5,089	5.8	92	75	123
<b>Total State Taxes</b>	<b>\$87,546</b>	<b>100.0</b>	<b>\$1,582</b>	<b>\$1,244</b>	<b>\$1,706</b>

I. Major State Aids/Credits	BROWN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$19,226	48.0%	\$689	\$730	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	6,906	17.2	248	237	254
Aid to Families with Dependent Children	262	0.7	9	15	31
General Assistance including GAMC	632	1.6	23	27	46
Social Services	2,470	6.2	89	85	87
Miscellaneous	223	0.6	8	10	14
Total	10,492	26.2	376	374	432
Highway Aid (Calendar 1995)					
County Aid	2,092	5.2	75	94	55
Municipal Aid	387	1.0	14	13	18
Township Aid	281	0.7	10	9	5
Total	2,759	6.9	99	116	77
Local Government Aid (Calendar 1996)	3,926	9.8	141	111	75
Disparity Reduction Aid (Calendar 1996)	100	0.2	4	6	6
Criminal Justice Aid (Payable 1996)	87	0.2	3	3	4
Community Corrections Funding (1996)	209	0.5	8	10	10
HACA (Payable 1996)					
County HACA	1,273	3.2	46	52	39
City/Town HACA	1,315	3.3	47	48	46
School District HACA	628	1.6	22	23	25
Miscellaneous District HACA	35	0.1	1	1	7
Total	3,250	8.1	117	124	116
<b>Total Aids</b>	<b>40,050</b>	<b>100.0</b>	<b>1,436</b>	<b>1,473</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	1	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>1</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	666	66.2	24	20	18
Regular (Renters)	216	21.5	8	11	19
Targeting Refund	123	12.3	4	2	1
<b>Total Property Tax Refunds</b>	<b>1,005</b>	<b>100.0</b>	<b>36</b>	<b>32</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$41,055</b>	<b>100.0</b>	<b>\$1,472</b>	<b>\$1,506</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$5,516	32.1%	\$198	\$235	\$247
City/Town Levy	3,265	19.0	117	120	148
School District Levy	7,566	44.0	271	316	397
Miscellaneous District Levy	841	4.9	30	28	165
<b>Total Levy</b>	<b>17,188</b>	<b>100.0</b>	<b>616</b>	<b>699</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>1</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>17,188</b>		<b>616</b>	<b>699</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	1,046,783		37,526	39,287	38,535
Net Tax Capacity (1995 Assessment)	14,451		518	586	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.189</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$16,088	45.3%	\$577	\$563	\$798
Sales/Use Tax (Calendar 1995)	10,081	28.4	361	342	511
Motor Vehicle Excise Tax (Calendar 1995)	2,119	6.0	76	73	77
Motor Vehicle License Tax (Calendar 1995)	2,564	7.2	92	89	93
Motor Fuels Tax (Calendar 1995)	2,110	5.9	76	103	104
Corporate Income Tax (Calendar 1996)	2,573	7.2	92	75	123
<b>Total State Taxes</b>	<b>\$35,535</b>	<b>100.0</b>	<b>\$1,274</b>	<b>\$1,244</b>	<b>\$1,706</b>

I. Major State Aids/Credits	CARLTON			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$30,675	53.6%	\$997	\$804	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	8,437	14.7	274	313	254
Aid to Families with Dependent Children	800	1.4	26	32	31
General Assistance including GAMC	1,265	2.2	41	61	46
Social Services	4,182	7.3	136	119	87
Miscellaneous	515	0.9	17	20	14
Total	15,198	26.6	494	545	432
Highway Aid (Calendar 1995)					
County Aid	2,530	4.4	82	100	55
Municipal Aid	616	1.1	20	17	18
Township Aid	152	0.3	5	3	5
Total	3,299	5.8	107	120	77
Local Government Aid (Calendar 1996)	3,055	5.3	99	140	75
Disparity Reduction Aid (Calendar 1996)	930	1.6	30	49	6
Criminal Justice Aid (Payable 1996)	110	0.2	4	4	4
Community Corrections Funding (1996)	398	0.7	13	14	10
HACA (Payable 1996)					
County HACA	1,440	2.5	47	43	39
City/Town HACA	1,379	2.4	45	52	46
School District HACA	701	1.2	23	19	25
Miscellaneous District HACA	15	0.0	0	1	7
Total	3,535	6.2	115	115	116
<b>Total Aids</b>	<b>57,201</b>	<b>100.0</b>	<b>1,859</b>	<b>1,792</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	35	3
Miscellaneous Credits	1	100.0	0	0	1
<b>Total Property Tax Credits</b>	<b>1</b>	<b>100.0</b>	<b>0</b>	<b>35</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	427	58.9	14	10	18
Regular (Renters)	284	39.2	9	12	19
Targeting Refund	14	1.9	0	1	1
<b>Total Property Tax Refunds</b>	<b>725</b>	<b>100.0</b>	<b>24</b>	<b>23</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$57,926</b>	<b>100.0</b>	<b>\$1,882</b>	<b>\$1,849</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$8,934	41.8%	\$290	\$294	\$247
City/Town Levy	3,809	17.8	124	121	148
School District Levy	8,138	38.1	264	265	397
Miscellaneous District Levy	489	2.3	16	55	165
<b>Total Levy</b>	<b>21,370</b>	<b>100.0</b>	<b>694</b>	<b>735</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>1</b>		<b>0</b>	<b>35</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>21,369</b>		<b>694</b>	<b>700</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	798,345		25,941	29,021	38,535
Net Tax Capacity (1995 Assessment)	15,477		503	565	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.381</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$16,137	44.1%	\$524	\$541	\$798
Sales/Use Tax (Calendar 1995)	9,304	25.4	302	433	511
Motor Vehicle Excise Tax (Calendar 1995)	2,149	5.9	70	72	77
Motor Vehicle License Tax (Calendar 1995)	2,601	7.1	85	87	93
Motor Fuels Tax (Calendar 1995)	4,230	11.6	137	114	104
Corporate Income Tax (Calendar 1996)	2,176	5.9	71	76	123
<b>Total State Taxes</b>	<b>\$36,598</b>	<b>100.0</b>	<b>\$1,189</b>	<b>\$1,324</b>	<b>\$1,706</b>

I. Major State Aids/Credits	CARVER			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$42,955	63.2%	\$726	\$695	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	8,508	12.5	144	249	254
Aid to Families with Dependent Children	416	0.6	7	38	31
General Assistance including GAMC	767	1.1	13	53	46
Social Services	2,533	3.7	43	84	87
Miscellaneous	286	0.4	5	15	14
Total	12,510	18.4	211	440	432
Highway Aid (Calendar 1995)					
County Aid	2,319	3.4	39	17	55
Municipal Aid	818	1.2	14	24	18
Township Aid	91	0.1	2	0	5
Total	3,228	4.7	55	41	77
Local Government Aid (Calendar 1996)	1,150	1.7	19	62	75
Disparity Reduction Aid (Calendar 1996)	8	0.0	0	1	6
Criminal Justice Aid (Payable 1996)	180	0.3	3	5	4
Community Corrections Funding (1996)	432	0.6	7	10	10
HACA (Payable 1996)					
County HACA	3,545	5.2	60	34	39
City/Town HACA	2,291	3.4	39	49	46
School District HACA	1,325	1.9	22	26	25
Miscellaneous District HACA	394	0.6	7	11	7
Total	7,554	11.1	128	120	116
<b>Total Aids</b>	<b>68,018</b>	<b>100.0</b>	<b>1,149</b>	<b>1,374</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	156	100.0	3	0	1
<b>Total Property Tax Credits</b>	<b>156</b>	<b>100.0</b>	<b>3</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	1,585	61.6	27	19	18
Regular (Renters)	813	31.6	14	26	19
Targeting Refund	176	6.8	3	1	1
<b>Total Property Tax Refunds</b>	<b>2,575</b>	<b>100.0</b>	<b>44</b>	<b>46</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$70,749</b>	<b>100.0</b>	<b>\$1,195</b>	<b>\$1,421</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$16,903	23.2%	\$286	\$251	\$247
City/Town Levy	8,092	11.1	137	172	148
School District Levy	25,793	35.3	436	465	397
Miscellaneous District Levy	22,202	30.4	375	281	165
<b>Total Levy</b>	<b>72,990</b>	<b>100.0</b>	<b>1,233</b>	<b>1,170</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>156</b>		<b>3</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>72,833</b>		<b>1,231</b>	<b>1,170</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	2,693,684		45,514	41,235	38,535
Net Tax Capacity (1995 Assessment)	50,057		846	876	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.458</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$64,300	59.6%	\$1,086	\$1,022	\$798
Sales/Use Tax (Calendar 1995)	21,100	19.6	357	647	511
Motor Vehicle Excise Tax (Calendar 1995)	4,542	4.2	77	82	77
Motor Vehicle License Tax (Calendar 1995)	5,497	5.1	93	99	93
Motor Fuels Tax (Calendar 1995)	5,549	5.1	94	94	104
Corporate Income Tax (Calendar 1996)	6,936	6.4	117	167	123
<b>Total State Taxes</b>	<b>\$107,925</b>	<b>100.0</b>	<b>\$1,824</b>	<b>\$2,111</b>	<b>\$1,706</b>

I. Major State Aids/Credits	CASS			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$18,130	46.5%	\$752	\$918	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	8,827	22.6	366	323	254
Aid to Families with Dependent Children	1,260	3.2	52	34	31
General Assistance including GAMC	1,814	4.6	75	53	46
Social Services	2,669	6.8	111	100	87
Miscellaneous	296	0.8	12	14	14
Total	14,865	38.1	617	524	432
Highway Aid (Calendar 1995)					
County Aid	3,429	8.8	142	96	55
Municipal Aid	0	0.0	0	4	18
Township Aid	225	0.6	9	9	5
Total	3,653	9.4	152	109	77
Local Government Aid (Calendar 1996)	880	2.3	37	63	75
Disparity Reduction Aid (Calendar 1996)	24	0.1	1	4	6
Criminal Justice Aid (Payable 1996)	120	0.3	5	4	4
Community Corrections Funding (1996)	235	0.6	10	12	10
HACA (Payable 1996)					
County HACA	210	0.5	9	31	39
City/Town HACA	515	1.3	21	27	46
School District HACA	371	1.0	15	23	25
Miscellaneous District HACA	7	0.0	0	1	7
Total	1,102	2.8	46	81	116
<b>Total Aids</b>	<b>39,010</b>	<b>100.0</b>	<b>1,618</b>	<b>1,715</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	6	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>6</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	281	64.1	12	18	18
Regular (Renters)	144	32.9	6	10	19
Targeting Refund	13	3.0	1	1	1
<b>Total Property Tax Refunds</b>	<b>438</b>	<b>100.0</b>	<b>18</b>	<b>29</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$39,448</b>	<b>100.0</b>	<b>\$1,636</b>	<b>\$1,750</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$9,340	36.0%	\$387	\$265	\$247
City/Town Levy	3,061	11.8	127	116	148
School District Levy	13,350	51.5	554	357	397
Miscellaneous District Levy	159	0.6	7	20	165
<b>Total Levy</b>	<b>25,910</b>	<b>100.0</b>	<b>1,075</b>	<b>758</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>6</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>25,910</b>		<b>1,075</b>	<b>752</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	1,315,681		54,577	38,014	38,535
Net Tax Capacity (1995 Assessment)	24,246		1,006	658	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.069</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$7,622	34.2%	\$316	\$435	\$798
Sales/Use Tax (Calendar 1995)	6,370	28.6	264	358	511
Motor Vehicle Excise Tax (Calendar 1995)	1,645	7.4	68	69	77
Motor Vehicle License Tax (Calendar 1995)	1,991	8.9	83	84	93
Motor Fuels Tax (Calendar 1995)	3,847	17.3	160	125	104
Corporate Income Tax (Calendar 1996)	809	3.6	34	53	123
<b>Total State Taxes</b>	<b>\$22,283</b>	<b>100.0</b>	<b>\$924</b>	<b>\$1,124</b>	<b>\$1,706</b>

I. Major State Aids/Credits	CHIPPEWA			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$12,792	50.5%	\$972	\$902	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	4,252	16.8	323	337	254
Aid to Families with Dependent Children	227	0.9	17	13	31
General Assistance including GAMC	258	1.0	20	25	46
Social Services	1,268	5.0	96	108	87
Miscellaneous	142	0.6	11	11	14
Total	6,147	24.3	467	494	432
Highway Aid (Calendar 1995)					
County Aid	1,701	6.7	129	188	55
Municipal Aid	177	0.7	13	4	18
Township Aid	328	1.3	25	28	5
Total	2,206	8.7	168	220	77
Local Government Aid (Calendar 1996)	1,505	5.9	114	128	75
Disparity Reduction Aid (Calendar 1996)	377	1.5	29	23	6
Criminal Justice Aid (Payable 1996)	37	0.1	3	3	4
Community Corrections Funding (1996)	145	0.6	11	10	10
HACA (Payable 1996)					
County HACA	968	3.8	74	77	39
City/Town HACA	751	3.0	57	57	46
School District HACA	392	1.5	30	33	25
Miscellaneous District HACA	14	0.1	1	2	7
Total	2,125	8.4	162	168	116
<b>Total Aids</b>	<b>25,335</b>	<b>100.0</b>	<b>1,926</b>	<b>1,949</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	267	60.1	20	21	18
Regular (Renters)	134	30.3	10	8	19
Targeting Refund	43	9.6	3	2	1
<b>Total Property Tax Refunds</b>	<b>444</b>	<b>100.0</b>	<b>34</b>	<b>31</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$25,779</b>	<b>100.0</b>	<b>\$1,960</b>	<b>\$1,980</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$3,556	31.3%	\$270	\$281	\$247
City/Town Levy	1,955	17.2	149	117	148
School District Levy	5,649	49.8	429	342	397
Miscellaneous District Levy	188	1.7	14	19	165
<b>Total Levy</b>	<b>11,348</b>	<b>100.0</b>	<b>863</b>	<b>759</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>11,348</b>		<b>863</b>	<b>759</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	589,445		44,808	44,744	38,535
Net Tax Capacity (1995 Assessment)	8,224		625	587	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.380</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$6,641	41.8%	\$505	\$443	\$798
Sales/Use Tax (Calendar 1995)	4,648	29.3	353	248	511
Motor Vehicle Excise Tax (Calendar 1995)	1,015	6.4	77	75	77
Motor Vehicle License Tax (Calendar 1995)	1,228	7.7	93	91	93
Motor Fuels Tax (Calendar 1995)	1,499	9.4	114	116	104
Corporate Income Tax (Calendar 1996)	845	5.3	64	53	123
<b>Total State Taxes</b>	<b>\$15,876</b>	<b>100.0</b>	<b>\$1,207</b>	<b>\$1,025</b>	<b>\$1,706</b>



I. Major State Aids/Credits	CHISAGO			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$32,523	62.2%	\$873	\$971	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	6,987	13.4	187	243	254
Aid to Families with Dependent Children	613	1.2	16	26	31
General Assistance including GAMC	962	1.8	26	35	46
Social Services	2,199	4.2	59	74	87
Miscellaneous	274	0.5	7	11	14
Total	11,036	21.1	296	389	432
Highway Aid (Calendar 1995)					
County Aid	2,213	4.2	59	97	55
Municipal Aid	0	0.0	0	1	18
Township Aid	115	0.2	3	6	5
Total	2,328	4.4	62	105	77
Local Government Aid (Calendar 1996)	1,213	2.3	33	37	75
Disparity Reduction Aid (Calendar 1996)	14	0.0	0	2	6
Criminal Justice Aid (Payable 1996)	130	0.2	3	4	4
Community Corrections Funding (1996)	354	0.7	10	11	10
HACA (Payable 1996)					
County HACA	2,119	4.0	57	53	39
City/Town HACA	1,122	2.1	30	24	46
School District HACA	1,484	2.8	40	32	25
Miscellaneous District HACA	3	0.0	0	0	7
Total	4,727	9.0	127	109	116
<b>Total Aids</b>	<b>52,325</b>	<b>100.0</b>	<b>1,404</b>	<b>1,627</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	11	100.0	0	0	1
<b>Total Property Tax Credits</b>	<b>11</b>	<b>100.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	849	65.2	23	20	18
Regular (Renters)	431	33.1	12	11	19
Targeting Refund	22	1.7	1	1	1
<b>Total Property Tax Refunds</b>	<b>1,302</b>	<b>100.0</b>	<b>35</b>	<b>32</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$53,639</b>	<b>100.0</b>	<b>\$1,439</b>	<b>\$1,660</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$10,238	40.0%	\$275	\$264	\$247
City/Town Levy	3,845	15.0	103	92	148
School District Levy	10,350	40.5	278	249	397
Miscellaneous District Levy	1,145	4.5	31	32	165
<b>Total Levy</b>	<b>25,578</b>	<b>100.0</b>	<b>686</b>	<b>636</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>11</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>25,567</b>		<b>686</b>	<b>636</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	1,246,759		33,453	30,093	38,535
Net Tax Capacity (1995 Assessment)	19,662		528	459	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.301</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$26,134	54.3%	\$701	\$527	\$798
Sales/Use Tax (Calendar 1995)	8,252	17.1	221	247	511
Motor Vehicle Excise Tax (Calendar 1995)	2,763	5.7	74	71	77
Motor Vehicle License Tax (Calendar 1995)	3,344	6.9	90	86	93
Motor Fuels Tax (Calendar 1995)	5,894	12.2	158	148	104
Corporate Income Tax (Calendar 1996)	1,756	3.6	47	48	123
<b>Total State Taxes</b>	<b>\$48,144</b>	<b>100.0</b>	<b>\$1,292</b>	<b>\$1,126</b>	<b>\$1,706</b>

I. Major State Aids/Credits	CLAY			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$45,064	53.6%	\$852	\$795	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	12,433	14.8	235	290	254
Aid to Families with Dependent Children	2,487	3.0	47	26	31
General Assistance including GAMC	2,581	3.1	49	41	46
Social Services	5,816	6.9	110	106	87
Miscellaneous	655	0.8	12	12	14
Total	23,972	28.5	453	474	432
Highway Aid (Calendar 1995)					
County Aid	2,845	3.4	54	109	55
Municipal Aid	974	1.2	18	10	18
Township Aid	431	0.5	8	15	5
Total	4,250	5.1	80	134	77
Local Government Aid (Calendar 1996)	5,486	6.5	104	84	75
Disparity Reduction Aid (Calendar 1996)	38	0.0	1	2	6
Criminal Justice Aid (Payable 1996)	222	0.3	4	4	4
Community Corrections Funding (1996)	523	0.6	10	10	10
HACA (Payable 1996)					
County HACA	1,421	1.7	27	43	39
City/Town HACA	1,466	1.7	28	32	46
School District HACA	1,439	1.7	27	24	25
Miscellaneous District HACA	138	0.2	3	3	7
Total	4,464	5.3	84	102	116
<b>Total Aids</b>	<b>84,018</b>	<b>100.0</b>	<b>1,588</b>	<b>1,605</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	4,215	100.0	80	21	1
<b>Total Property Tax Credits</b>	<b>4,215</b>	<b>100.0</b>	<b>80</b>	<b>21</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	529	44.7	10	15	18
Regular (Renters)	636	53.7	12	10	19
Targeting Refund	19	1.6	0	1	1
<b>Total Property Tax Refunds</b>	<b>1,183</b>	<b>100.0</b>	<b>22</b>	<b>26</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$89,417</b>	<b>100.0</b>	<b>\$1,690</b>	<b>\$1,652</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$11,034	35.9%	\$209	\$247	\$247
City/Town Levy	4,072	13.2	77	96	148
School District Levy	13,265	43.2	251	312	397
Miscellaneous District Levy	2,363	7.7	45	28	165
<b>Total Levy</b>	<b>30,734</b>	<b>100.0</b>	<b>581</b>	<b>683</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>4,215</b>		<b>80</b>	<b>21</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>26,519</b>		<b>501</b>	<b>662</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	1,440,717		27,237	35,708	38,535
Net Tax Capacity (1995 Assessment)	23,074		436	553	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.332</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$23,410	44.2%	\$443	\$447	\$798
Sales/Use Tax (Calendar 1995)	14,412	27.2	272	347	511
Motor Vehicle Excise Tax (Calendar 1995)	3,171	6.0	60	69	77
Motor Vehicle License Tax (Calendar 1995)	3,838	7.3	73	83	93
Motor Fuels Tax (Calendar 1995)	5,805	11.0	110	124	104
Corporate Income Tax (Calendar 1996)	2,295	4.3	43	52	123
<b>Total State Taxes</b>	<b>\$52,930</b>	<b>100.0</b>	<b>\$1,001</b>	<b>\$1,122</b>	<b>\$1,706</b>

I. Major State Aids/Credits	CLEARWATER			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$8,974	50.1%	\$1,058	\$1,042	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	3,826	21.4	451	354	254
Aid to Families with Dependent Children	347	1.9	41	61	31
General Assistance including GAMC	398	2.2	47	71	46
Social Services	797	4.5	94	98	87
Miscellaneous	147	0.8	17	16	14
Total	5,516	30.8	650	600	432
Highway Aid (Calendar 1995)					
County Aid	1,928	10.8	227	151	55
Municipal Aid	0	0.0	0	5	18
Township Aid	215	1.2	25	11	5
Total	2,142	12.0	253	167	77
Local Government Aid (Calendar 1996)	459	2.6	54	57	75
Disparity Reduction Aid (Calendar 1996)	148	0.8	17	5	6
Criminal Justice Aid (Payable 1996)	29	0.2	3	4	4
Community Corrections Funding (1996)	77	0.4	9	11	10
HACA (Payable 1996)					
County HACA	249	1.4	29	19	39
City/Town HACA	161	0.9	19	16	46
School District HACA	142	0.8	17	24	25
Miscellaneous District HACA	7	0.0	1	0	7
Total	558	3.1	66	60	116
<b>Total Aids</b>	<b>17,904</b>	<b>100.0</b>	<b>2,111</b>	<b>1,947</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	143	67.4	17	11	18
Regular (Renters)	64	30.1	8	9	19
Targeting Refund	5	2.5	1	0	1
<b>Total Property Tax Refunds</b>	<b>212</b>	<b>100.0</b>	<b>25</b>	<b>21</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$18,115</b>	<b>100.0</b>	<b>\$2,136</b>	<b>\$1,967</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$3,677	47.0%	\$434	\$289	\$247
City/Town Levy	555	7.1	65	69	148
School District Levy	3,444	44.0	406	303	397
Miscellaneous District Levy	148	1.9	17	13	165
<b>Total Levy</b>	<b>7,824</b>	<b>100.0</b>	<b>922</b>	<b>675</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>7,824</b>		<b>922</b>	<b>675</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	270,127		31,847	28,858	38,535
Net Tax Capacity (1995 Assessment)	6,360		750	527	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.230</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$2,769	31.1%	\$326	\$380	\$798
Sales/Use Tax (Calendar 1995)	3,479	39.1	410	398	511
Motor Vehicle Excise Tax (Calendar 1995)	534	6.0	63	62	77
Motor Vehicle License Tax (Calendar 1995)	647	7.3	76	75	93
Motor Fuels Tax (Calendar 1995)	1,108	12.4	131	115	104
Corporate Income Tax (Calendar 1996)	370	4.2	44	50	123
<b>Total State Taxes</b>	<b>\$8,906</b>	<b>100.0</b>	<b>\$1,050</b>	<b>\$1,081</b>	<b>\$1,706</b>

I. Major State Aids/Credits	COOK			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$2,018	31.9%	\$468	\$804	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	999	15.8	232	313	254
Aid to Families with Dependent Children	40	0.6	9	32	31
General Assistance including GAMC	290	4.6	67	61	46
Social Services	426	6.7	99	119	87
Miscellaneous	72	1.1	17	20	14
Total	1,828	28.9	424	545	432
Highway Aid (Calendar 1995)					
County Aid	1,761	27.8	408	100	55
Municipal Aid	0	0.0	0	17	18
Township Aid	1	0.0	0	3	5
Total	1,762	27.9	408	120	77
Local Government Aid (Calendar 1996)	233	3.7	54	140	75
Disparity Reduction Aid (Calendar 1996)	8	0.1	2	49	6
Criminal Justice Aid (Payable 1996)	24	0.4	6	4	4
Community Corrections Funding (1996)	47	0.7	11	14	10
HACA (Payable 1996)					
County HACA	256	4.1	59	43	39
City/Town HACA	106	1.7	25	52	46
School District HACA	7	0.1	2	19	25
Miscellaneous District HACA	35	0.5	8	1	7
Total	404	6.4	94	115	116
<b>Total Aids</b>	<b>6,324</b>	<b>100.0</b>	<b>1,466</b>	<b>1,792</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	370	100.0	86	35	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>370</b>	<b>100.0</b>	<b>86</b>	<b>35</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	28	46.1	6	10	18
Regular (Renters)	29	48.4	7	12	19
Targeting Refund	3	5.5	1	1	1
<b>Total Property Tax Refunds</b>	<b>60</b>	<b>100.0</b>	<b>14</b>	<b>23</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$6,753</b>	<b>100.0</b>	<b>\$1,566</b>	<b>\$1,849</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$3,003	45.7%	\$696	\$294	\$247
City/Town Levy	506	7.7	117	121	148
School District Levy	2,587	39.4	600	265	397
Miscellaneous District Levy	472	7.2	109	55	165
<b>Total Levy</b>	<b>6,568</b>	<b>100.0</b>	<b>1,523</b>	<b>735</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>370</b>		<b>86</b>	<b>35</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>6,198</b>		<b>1,437</b>	<b>700</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	346,601		80,362	29,021	38,535
Net Tax Capacity (1995 Assessment)	6,591		1,528	565	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>0.997</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$2,653	31.6%	\$615	\$541	\$798
Sales/Use Tax (Calendar 1995)	3,477	41.5	806	433	511
Motor Vehicle Excise Tax (Calendar 1995)	366	4.4	85	72	77
Motor Vehicle License Tax (Calendar 1995)	443	5.3	103	87	93
Motor Fuels Tax (Calendar 1995)	1,153	13.7	267	114	104
Corporate Income Tax (Calendar 1996)	296	3.5	69	76	123
<b>Total State Taxes</b>	<b>\$8,388</b>	<b>100.0</b>	<b>\$1,945</b>	<b>\$1,324</b>	<b>\$1,706</b>

I. Major State Aids/Credits	COTTONWOOD			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$9,761	44.2%	\$763	\$770	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	4,118	18.7	322	275	254
Aid to Families with Dependent Children	237	1.1	19	14	31
General Assistance including GAMC	683	3.1	53	29	46
Social Services	1,009	4.6	79	81	87
Miscellaneous	134	0.6	10	11	14
Total	6,181	28.0	483	410	432
Highway Aid (Calendar 1995)					
County Aid	2,030	9.2	159	155	55
Municipal Aid	0	0.0	0	5	18
Township Aid	267	1.2	21	24	5
Total	2,297	10.4	180	184	77
Local Government Aid (Calendar 1996)	1,462	6.6	114	114	75
Disparity Reduction Aid (Calendar 1996)	249	1.1	19	12	6
Criminal Justice Aid (Payable 1996)	35	0.2	3	3	4
Community Corrections Funding (1996)	105	0.5	8	10	10
HACA (Payable 1996)					
County HACA	1,004	4.5	78	64	39
City/Town HACA	805	3.6	63	52	46
School District HACA	169	0.8	13	22	25
Miscellaneous District HACA	6	0.0	0	1	7
Total	1,985	9.0	155	139	116
<b>Total Aids</b>	<b>22,076</b>	<b>100.0</b>	<b>1,726</b>	<b>1,640</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	249	67.0	19	19	18
Regular (Renters)	104	28.0	8	9	19
Targeting Refund	19	5.0	1	1	1
<b>Total Property Tax Refunds</b>	<b>372</b>	<b>100.0</b>	<b>29</b>	<b>29</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$22,448</b>	<b>100.0</b>	<b>\$1,755</b>	<b>\$1,669</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$3,755	36.4%	\$294	\$265	\$247
City/Town Levy	1,526	14.8	119	116	148
School District Levy	4,913	47.6	384	361	397
Miscellaneous District Levy	123	1.2	10	32	165
<b>Total Levy</b>	<b>10,318</b>	<b>100.0</b>	<b>807</b>	<b>774</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>10,318</b>		<b>807</b>	<b>774</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	637,837		49,858	47,570	38,535
Net Tax Capacity (1995 Assessment)	8,901		696	674	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.159</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$5,345	42.8%	\$418	\$466	\$798
Sales/Use Tax (Calendar 1995)	3,021	24.2	236	324	511
Motor Vehicle Excise Tax (Calendar 1995)	984	7.9	77	76	77
Motor Vehicle License Tax (Calendar 1995)	1,191	9.5	93	92	93
Motor Fuels Tax (Calendar 1995)	1,335	10.7	104	123	104
Corporate Income Tax (Calendar 1996)	607	4.9	47	66	123
<b>Total State Taxes</b>	<b>\$12,483</b>	<b>100.0</b>	<b>\$976</b>	<b>\$1,147</b>	<b>\$1,706</b>

I. Major State Aids/Credits	CROW WING			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$39,431	53.7%	\$796	\$918	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	14,083	19.2	284	323	254
Aid to Families with Dependent Children	1,578	2.1	32	34	31
General Assistance including GAMC	2,791	3.8	56	53	46
Social Services	5,181	7.1	105	100	87
Miscellaneous	708	1.0	14	14	14
Total	24,342	33.1	491	524	432
Highway Aid (Calendar 1995)					
County Aid	2,465	3.4	50	96	55
Municipal Aid	314	0.4	6	4	18
Township Aid	219	0.3	4	9	5
Total	2,998	4.1	60	109	77
Local Government Aid (Calendar 1996)	2,946	4.0	59	63	75
Disparity Reduction Aid (Calendar 1996)	56	0.1	1	4	6
Criminal Justice Aid (Payable 1996)	240	0.3	5	4	4
Community Corrections Funding (1996)	507	0.7	10	12	10
HACA (Payable 1996)					
County HACA	758	1.0	15	31	39
City/Town HACA	1,422	1.9	29	27	46
School District HACA	709	1.0	14	23	25
Miscellaneous District HACA	64	0.1	1	1	7
Total	2,954	4.0	60	81	116
<b>Total Aids</b>	<b>73,476</b>	<b>100.0</b>	<b>1,483</b>	<b>1,715</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	857	100.0	17	6	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>857</b>	<b>100.0</b>	<b>17</b>	<b>6</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	636	49.3	13	18	18
Regular (Renters)	621	48.1	13	10	19
Targeting Refund	33	2.6	1	1	1
<b>Total Property Tax Refunds</b>	<b>1,290</b>	<b>100.0</b>	<b>26</b>	<b>29</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$75,623</b>	<b>100.0</b>	<b>\$1,526</b>	<b>\$1,750</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$12,716	27.6%	\$257	\$265	\$247
City/Town Levy	8,013	17.4	162	116	148
School District Levy	23,687	51.4	478	357	397
Miscellaneous District Levy	1,651	3.6	33	20	165
<b>Total Levy</b>	<b>46,067</b>	<b>100.0</b>	<b>930</b>	<b>758</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>857</b>		<b>17</b>	<b>6</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>45,211</b>		<b>912</b>	<b>752</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	2,381,439		48,052	38,014	38,535
Net Tax Capacity (1995 Assessment)	44,782		904	658	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.029</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$29,368	38.8%	\$593	\$435	\$798
Sales/Use Tax (Calendar 1995)	28,698	37.9	579	358	511
Motor Vehicle Excise Tax (Calendar 1995)	3,642	4.8	73	69	77
Motor Vehicle License Tax (Calendar 1995)	4,407	5.8	89	84	93
Motor Fuels Tax (Calendar 1995)	5,941	7.8	120	125	104
Corporate Income Tax (Calendar 1996)	3,716	4.9	75	53	123
<b>Total State Taxes</b>	<b>\$75,772</b>	<b>100.0</b>	<b>\$1,529</b>	<b>\$1,124</b>	<b>\$1,706</b>

I. Major State Aids/Credits	DAKOTA			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$264,363	65.8%	\$813	\$695	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	45,401	11.3	140	249	254
Aid to Families with Dependent Children	5,493	1.4	17	38	31
General Assistance including GAMC	6,561	1.6	20	53	46
Social Services	16,154	4.0	50	84	87
Miscellaneous	2,088	0.5	6	15	14
Total	75,698	18.8	233	440	432
Highway Aid (Calendar 1995)					
County Aid	5,102	1.3	16	17	55
Municipal Aid	7,261	1.8	22	24	18
Township Aid	165	0.0	1	0	5
Total	12,528	3.1	39	41	77
Local Government Aid (Calendar 1996)	7,379	1.8	23	62	75
Disparity Reduction Aid (Calendar 1996)	8	0.0	0	1	6
Criminal Justice Aid (Payable 1996)	1,256	0.3	4	5	4
Community Corrections Funding (1996)	2,828	0.7	9	10	10
HACA (Payable 1996)					
County HACA	10,865	2.7	33	34	39
City/Town HACA	14,415	3.6	44	49	46
School District HACA	9,501	2.4	29	26	25
Miscellaneous District HACA	2,872	0.7	9	11	7
Total	37,653	9.4	116	120	116
<b>Total Aids</b>	<b>401,712</b>	<b>100.0</b>	<b>1,236</b>	<b>1,374</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	95	100.0	0	0	1
<b>Total Property Tax Credits</b>	<b>95</b>	<b>100.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	4,910	45.7	15	19	18
Regular (Renters)	5,478	51.0	17	26	19
Targeting Refund	347	3.2	1	1	1
<b>Total Property Tax Refunds</b>	<b>10,735</b>	<b>100.0</b>	<b>33</b>	<b>46</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$412,542</b>	<b>100.0</b>	<b>\$1,269</b>	<b>\$1,421</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$61,038	18.3%	\$188	\$251	\$247
City/Town Levy	54,143	16.2	167	172	148
School District Levy	142,670	42.8	439	465	397
Miscellaneous District Levy	75,496	22.6	232	281	165
<b>Total Levy</b>	<b>333,347</b>	<b>100.0</b>	<b>1,025</b>	<b>1,170</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>95</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>333,251</b>		<b>1,025</b>	<b>1,170</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	13,558,001		41,707	41,235	38,535
Net Tax Capacity (1995 Assessment)	277,020		852	876	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.203</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$320,619	54.0%	\$986	\$1,022	\$798
Sales/Use Tax (Calendar 1995)	156,613	26.4	482	647	511
Motor Vehicle Excise Tax (Calendar 1995)	25,018	4.2	77	82	77
Motor Vehicle License Tax (Calendar 1995)	30,279	5.1	93	99	93
Motor Fuels Tax (Calendar 1995)	29,736	5.0	91	94	104
Corporate Income Tax (Calendar 1996)	32,013	5.4	98	167	123
<b>Total State Taxes</b>	<b>\$594,278</b>	<b>100.0</b>	<b>\$1,828</b>	<b>\$2,111</b>	<b>\$1,706</b>

I. Major State Aids/Credits	DODGE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$16,761	56.7%	\$990	\$740	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	3,871	13.1	229	224	254
Aid to Families with Dependent Children	222	0.7	13	16	31
General Assistance including GAMC	575	1.9	34	31	46
Social Services	934	3.2	55	78	87
Miscellaneous	154	0.5	9	12	14
Total	5,754	19.5	340	361	432
Highway Aid (Calendar 1995)					
County Aid	1,735	5.9	103	69	55
Municipal Aid	0	0.0	0	14	18
Township Aid	205	0.7	12	7	5
Total	1,940	6.6	115	90	77
Local Government Aid (Calendar 1996)	1,275	4.3	75	89	75
Disparity Reduction Aid (Calendar 1996)	622	2.1	37	8	6
Criminal Justice Aid (Payable 1996)	58	0.2	3	4	4
Community Corrections Funding (1996)	189	0.6	11	9	10
HACA (Payable 1996)					
County HACA	1,254	4.2	74	44	39
City/Town HACA	1,012	3.4	60	50	46
School District HACA	713	2.4	42	22	25
Miscellaneous District HACA	0	0.0	0	0	7
Total	2,979	10.1	176	116	116
<b>Total Aids</b>	<b>29,578</b>	<b>100.0</b>	<b>1,747</b>	<b>1,418</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	333	70.4	20	15	18
Regular (Renters)	114	24.2	7	12	19
Targeting Refund	25	5.4	2	1	1
<b>Total Property Tax Refunds</b>	<b>473</b>	<b>100.0</b>	<b>28</b>	<b>28</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$30,051</b>	<b>100.0</b>	<b>\$1,775</b>	<b>\$1,445</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$3,136	30.5%	\$185	\$212	\$247
City/Town Levy	2,065	20.1	122	138	148
School District Levy	4,587	44.6	271	330	397
Miscellaneous District Levy	498	4.8	29	31	165
<b>Total Levy</b>	<b>10,287</b>	<b>100.0</b>	<b>608</b>	<b>711</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>10,287</b>		<b>608</b>	<b>711</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	649,324		38,363	35,092	38,535
Net Tax Capacity (1995 Assessment)	8,408		497	596	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.223</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$9,998	53.5%	\$591	\$650	\$798
Sales/Use Tax (Calendar 1995)	3,492	18.7	206	375	511
Motor Vehicle Excise Tax (Calendar 1995)	1,242	6.6	73	76	77
Motor Vehicle License Tax (Calendar 1995)	1,504	8.0	89	91	93
Motor Fuels Tax (Calendar 1995)	1,685	9.0	100	107	104
Corporate Income Tax (Calendar 1996)	783	4.2	46	100	123
<b>Total State Taxes</b>	<b>\$18,703</b>	<b>100.0</b>	<b>\$1,105</b>	<b>\$1,399</b>	<b>\$1,706</b>



I. Major State Aids/Credits	DOUGLAS			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$23,252	51.3%	\$752	\$795	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	9,217	20.3	298	290	254
Aid to Families with Dependent Children	347	0.8	11	26	31
General Assistance including GAMC	856	1.9	28	41	46
Social Services	3,052	6.7	99	106	87
Miscellaneous	382	0.8	12	12	14
Total	13,854	30.6	448	474	432
Highway Aid (Calendar 1995)					
County Aid	2,514	5.5	81	109	55
Municipal Aid	289	0.6	9	10	18
Township Aid	187	0.4	6	15	5
Total	2,990	6.6	97	134	77
Local Government Aid (Calendar 1996)	1,714	3.8	55	84	75
Disparity Reduction Aid (Calendar 1996)	20	0.0	1	2	6
Criminal Justice Aid (Payable 1996)	117	0.3	4	4	4
Community Corrections Funding (1996)	283	0.6	9	10	10
HACA (Payable 1996)					
County HACA	1,496	3.3	48	43	39
City/Town HACA	960	2.1	31	32	46
School District HACA	592	1.3	19	24	25
Miscellaneous District HACA	51	0.1	2	3	7
Total	3,098	6.8	100	102	116
<b>Total Aids</b>	<b>45,329</b>	<b>100.0</b>	<b>1,466</b>	<b>1,605</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	21	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>21</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	661	58.3	21	15	18
Regular (Renters)	435	38.3	14	10	19
Targeting Refund	39	3.4	1	1	1
<b>Total Property Tax Refunds</b>	<b>1,135</b>	<b>100.0</b>	<b>37</b>	<b>26</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$46,464</b>	<b>100.0</b>	<b>\$1,502</b>	<b>\$1,652</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$8,732	36.4%	\$282	\$247	\$247
City/Town Levy	3,442	14.4	111	96	148
School District Levy	11,254	47.0	364	312	397
Miscellaneous District Levy	531	2.2	17	28	165
<b>Total Levy</b>	<b>23,959</b>	<b>100.0</b>	<b>775</b>	<b>683</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>21</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>23,959</b>		<b>775</b>	<b>662</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	1,185,865		38,344	35,708	38,535
Net Tax Capacity (1995 Assessment)	20,432		661	553	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.173</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$16,067	37.1%	\$520	\$447	\$798
Sales/Use Tax (Calendar 1995)	15,882	36.7	514	347	511
Motor Vehicle Excise Tax (Calendar 1995)	2,258	5.2	73	69	77
Motor Vehicle License Tax (Calendar 1995)	2,732	6.3	88	83	93
Motor Fuels Tax (Calendar 1995)	4,079	9.4	132	124	104
Corporate Income Tax (Calendar 1996)	2,272	5.2	73	52	123
<b>Total State Taxes</b>	<b>\$43,289</b>	<b>100.0</b>	<b>\$1,400</b>	<b>\$1,122</b>	<b>\$1,706</b>

I. Major State Aids/Credits	FARIBAULT			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$11,866	31.7%	\$714	\$730	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	11,969	31.9 *	720	237	254
Aid to Families with Dependent Children	764	2.0 *	46	15	31
General Assistance including GAMC	1,240	3.3 *	75	27	46
Social Services	3,180	8.5 *	191	85	87
Miscellaneous	462	1.2 *	28	10	14
Total	17,615	47.0 *	1,060	374	432
Highway Aid (Calendar 1995)					
County Aid	2,601	6.9	157	94	55
Municipal Aid	0	0.0	0	13	18
Township Aid	333	0.9	20	9	5
Total	2,934	7.8	177	116	77
Local Government Aid (Calendar 1996)	2,278	6.1	137	111	75
Disparity Reduction Aid (Calendar 1996)	256	0.7	15	6	6
Criminal Justice Aid (Payable 1996)	49	0.1	3	3	4
Community Corrections Funding (1996)	158	0.4	10	10	10
HACA (Payable 1996)					
County HACA	907	2.4	55	52	39
City/Town HACA	1,089	2.9	66	48	46
School District HACA	298	0.8	18	23	25
Miscellaneous District HACA	10	0.0	1	1	7
Total	2,305	6.2	139	124	116
<b>Total Aids</b>	<b>37,461</b>	<b>100.0</b>	<b>2,255</b>	<b>1,473</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	1	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>1</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	403	76.2	24	20	18
Regular (Renters)	101	19.0	6	11	19
Targeting Refund	26	4.8	2	2	1
<b>Total Property Tax Refunds</b>	<b>529</b>	<b>100.0</b>	<b>32</b>	<b>32</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$37,990</b>	<b>100.0</b>	<b>\$2,287</b>	<b>\$1,506</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$4,089	30.6%	\$246	\$235	\$247
City/Town Levy	2,337	17.5	141	120	148
School District Levy	6,459	48.3	389	316	397
Miscellaneous District Levy	478	3.6	29	28	165
<b>Total Levy</b>	<b>13,364</b>	<b>100.0</b>	<b>804</b>	<b>699</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>1</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>13,364</b>		<b>804</b>	<b>699</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	834,476		50,227	39,287	38,535
Net Tax Capacity (1995 Assessment)	11,022		663	586	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.212</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$7,024	40.2%	\$423	\$563	\$798
Sales/Use Tax (Calendar 1995)	4,402	25.2	265	342	511
Motor Vehicle Excise Tax (Calendar 1995)	1,293	7.4	78	73	77
Motor Vehicle License Tax (Calendar 1995)	1,565	9.0	94	89	93
Motor Fuels Tax (Calendar 1995)	2,268	13.0	137	103	104
Corporate Income Tax (Calendar 1996)	916	5.2	55	75	123
<b>Total State Taxes</b>	<b>\$17,468</b>	<b>100.0</b>	<b>\$1,051</b>	<b>\$1,244</b>	<b>\$1,706</b>

\* The human service amounts were not available by county for the Human Services Board (Faribault and Martin.) The total human services aid for the Human Service Board is \$17.6 million. This amount is listed in Faribault County. Although human services aid is not distributed on a per capita basis, this measure may be used as an estimate of how many dollars were allocated to each of the two counties. For the Human Services Board, that amount is \$446. The estimated total amount in Faribault County is \$7.4 million.

I. Major State Aids/Credits	FILLMORE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$16,186	44.7%	\$774	\$740	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	6,535	18.0	312	224	254
Aid to Families with Dependent Children	269	0.7	13	16	31
General Assistance including GAMC	832	2.3	40	31	46
Social Services	1,661	4.6	79	78	87
Miscellaneous	186	0.5	9	12	14
Total	9,484	26.2	453	361	432
Highway Aid (Calendar 1995)					
County Aid	3,788	10.5	181	69	55
Municipal Aid	0	0.0	0	14	18
Township Aid	579	1.6	28	7	5
Total	4,367	12.1	209	90	77
Local Government Aid (Calendar 1996)	2,225	6.1	106	89	75
Disparity Reduction Aid (Calendar 1996)	709	2.0	34	8	6
Criminal Justice Aid (Payable 1996)	53	0.1	3	4	4
Community Corrections Funding (1996)	238	0.7	11	9	10
HACA (Payable 1996)					
County HACA	976	2.7	47	44	39
City/Town HACA	1,502	4.1	72	50	46
School District HACA	468	1.3	22	22	25
Miscellaneous District HACA	0	0.0	0	0	7
Total	2,947	8.1	141	116	116
<b>Total Aids</b>	<b>36,209</b>	<b>100.0</b>	<b>1,731</b>	<b>1,418</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	488	71.0	23	15	18
Regular (Renters)	168	24.5	8	12	19
Targeting Refund	31	4.5	1	1	1
<b>Total Property Tax Refunds</b>	<b>687</b>	<b>100.0</b>	<b>33</b>	<b>28</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$36,897</b>	<b>100.0</b>	<b>\$1,764</b>	<b>\$1,445</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$3,578	31.6%	\$171	\$212	\$247
City/Town Levy	2,889	25.5	138	138	148
School District Levy	4,595	40.6	220	330	397
Miscellaneous District Levy	269	2.4	13	31	165
<b>Total Levy</b>	<b>11,332</b>	<b>100.0</b>	<b>542</b>	<b>711</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>11,332</b>		<b>542</b>	<b>711</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	698,142		33,378	35,092	38,535
Net Tax Capacity (1995 Assessment)	8,597		411	596	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.318</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$9,529	45.5%	\$456	\$650	\$798
Sales/Use Tax (Calendar 1995)	5,111	24.4	244	375	511
Motor Vehicle Excise Tax (Calendar 1995)	1,518	7.3	73	76	77
Motor Vehicle License Tax (Calendar 1995)	1,837	8.8	88	91	93
Motor Fuels Tax (Calendar 1995)	2,083	10.0	100	107	104
Corporate Income Tax (Calendar 1996)	842	4.0	40	100	123
<b>Total State Taxes</b>	<b>\$20,921</b>	<b>100.0</b>	<b>\$1,000</b>	<b>\$1,399</b>	<b>\$1,706</b>

I. Major State Aids/Credits	FREEBORN			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$23,246	46.7%	\$711	\$740	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	8,860	17.8	271	224	254
Aid to Families with Dependent Children	832	1.7	25	16	31
General Assistance including GAMC	1,186	2.4	36	31	46
Social Services	2,829	5.7	87	78	87
Miscellaneous	327	0.7	10	12	14
Total	14,033	28.2	429	361	432
Highway Aid (Calendar 1995)					
County Aid	3,100	6.2	95	69	55
Municipal Aid	517	1.0	16	14	18
Township Aid	175	0.4	5	7	5
Total	3,792	7.6	116	90	77
Local Government Aid (Calendar 1996)	4,553	9.1	139	89	75
Disparity Reduction Aid (Calendar 1996)	189	0.4	6	8	6
Criminal Justice Aid (Payable 1996)	112	0.2	3	4	4
Community Corrections Funding (1996)	274	0.5	8	9	10
HACA (Payable 1996)					
County HACA	1,728	3.5	53	44	39
City/Town HACA	1,267	2.5	39	50	46
School District HACA	568	1.1	17	22	25
Miscellaneous District HACA	1	0.0	0	0	7
Total	3,563	7.2	109	116	116
<b>Total Aids</b>	<b>49,761</b>	<b>100.0</b>	<b>1,522</b>	<b>1,418</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	426	55.4	13	15	18
Regular (Renters)	333	43.4	10	12	19
Targeting Refund	10	1.3	0	1	1
<b>Total Property Tax Refunds</b>	<b>768</b>	<b>100.0</b>	<b>24</b>	<b>28</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$50,530</b>	<b>100.0</b>	<b>\$1,545</b>	<b>\$1,445</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$6,774	34.7%	\$207	\$212	\$247
City/Town Levy	2,796	14.3	86	138	148
School District Levy	9,546	48.8	292	330	397
Miscellaneous District Levy	429	2.2	13	31	165
<b>Total Levy</b>	<b>19,545</b>	<b>100.0</b>	<b>598</b>	<b>711</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>19,545</b>		<b>598</b>	<b>711</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	1,149,857		35,166	35,092	38,535
Net Tax Capacity (1995 Assessment)	16,853		515	596	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.160</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$15,021	37.9%	\$459	\$650	\$798
Sales/Use Tax (Calendar 1995)	12,227	30.9	374	375	511
Motor Vehicle Excise Tax (Calendar 1995)	2,419	6.1	74	76	77
Motor Vehicle License Tax (Calendar 1995)	2,927	7.4	90	91	93
Motor Fuels Tax (Calendar 1995)	4,850	12.2	148	107	104
Corporate Income Tax (Calendar 1996)	2,167	5.5	66	100	123
<b>Total State Taxes</b>	<b>\$39,612</b>	<b>100.0</b>	<b>\$1,211</b>	<b>\$1,399</b>	<b>\$1,706</b>

I. Major State Aids/Credits	GOODHUE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$33,521	56.7%	\$784	\$740	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	9,763	16.5	228	224	254
Aid to Families with Dependent Children	397	0.7	9	16	31
General Assistance including GAMC	744	1.3	17	31	46
Social Services	3,067	5.2	72	78	87
Miscellaneous	308	0.5	7	12	14
Total	14,280	24.2	334	361	432
Highway Aid (Calendar 1995)					
County Aid	2,793	4.7	65	69	55
Municipal Aid	599	1.0	14	14	18
Township Aid	443	0.8	10	7	5
Total	3,836	6.5	90	90	77
Local Government Aid (Calendar 1996)	1,540	2.6	36	89	75
Disparity Reduction Aid (Calendar 1996)	134	0.2	3	8	6
Criminal Justice Aid (Payable 1996)	171	0.3	4	4	4
Community Corrections Funding (1996)	387	0.7	9	9	10
HACA (Payable 1996)					
County HACA	1,059	1.8	25	44	39
City/Town HACA	2,888	4.9	68	50	46
School District HACA	1,247	2.1	29	22	25
Miscellaneous District HACA	56	0.1	1	0	7
Total	5,250	8.9	123	116	116
<b>Total Aids</b>	<b>59,118</b>	<b>100.0</b>	<b>1,383</b>	<b>1,418</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	694	53.3	16	15	18
Regular (Renters)	556	42.7	13	12	19
Targeting Refund	52	4.0	1	1	1
<b>Total Property Tax Refunds</b>	<b>1,302</b>	<b>100.0</b>	<b>30</b>	<b>28</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$60,421</b>	<b>100.0</b>	<b>\$1,414</b>	<b>\$1,445</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$11,798	21.8%	\$276	\$212	\$247
City/Town Levy	12,541	23.2	293	138	148
School District Levy	27,502	50.8	643	330	397
Miscellaneous District Levy	2,308	4.3	54	31	165
<b>Total Levy</b>	<b>54,148</b>	<b>100.0</b>	<b>1,267</b>	<b>711</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>54,148</b>		<b>1,267</b>	<b>711</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	2,199,938		51,470	35,092	38,535
Net Tax Capacity (1995 Assessment)	49,629		1,161	596	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.091</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$29,133	49.5%	\$682	\$650	\$798
Sales/Use Tax (Calendar 1995)	12,864	21.9	301	375	511
Motor Vehicle Excise Tax (Calendar 1995)	3,337	5.7	78	76	77
Motor Vehicle License Tax (Calendar 1995)	4,039	6.9	94	91	93
Motor Fuels Tax (Calendar 1995)	5,670	9.6	133	107	104
Corporate Income Tax (Calendar 1996)	3,812	6.5	89	100	123
<b>Total State Taxes</b>	<b>\$58,855</b>	<b>100.0</b>	<b>\$1,377</b>	<b>\$1,399</b>	<b>\$1,706</b>

I. Major State Aids/Credits	GRANT			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$6,684	51.1%	\$1,075	\$795	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	2,144	16.4	345	290	254
Aid to Families with Dependent Children	128	1.0	21	26	31
General Assistance including GAMC	182	1.4	29	41	46
Social Services	580	4.4	93	106	87
Miscellaneous	48	0.4	8	12	14
Total	3,081	23.6	495	474	432
Highway Aid (Calendar 1995)					
County Aid	1,467	11.2	236	109	55
Municipal Aid	0	0.0	0	10	18
Township Aid	187	1.4	30	15	5
Total	1,654	12.7	266	134	77
Local Government Aid (Calendar 1996)	619	4.7	100	84	75
Disparity Reduction Aid (Calendar 1996)	20	0.2	3	2	6
Criminal Justice Aid (Payable 1996)	21	0.2	3	4	4
Community Corrections Funding (1996)	26	0.2	4	10	10
HACA (Payable 1996)					
County HACA	516	3.9	83	43	39
City/Town HACA	228	1.7	37	32	46
School District HACA	214	1.6	34	24	25
Miscellaneous District HACA	6	0.0	1	3	7
Total	964	7.4	155	102	116
<b>Total Aids</b>	<b>13,069</b>	<b>100.0</b>	<b>2,101</b>	<b>1,605</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	15	100.0	2	21	1
<b>Total Property Tax Credits</b>	<b>15</b>	<b>100.0</b>	<b>2</b>	<b>21</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	182	75.0	29	15	18
Regular (Renters)	53	21.8	8	10	19
Targeting Refund	8	3.2	1	1	1
<b>Total Property Tax Refunds</b>	<b>242</b>	<b>100.0</b>	<b>39</b>	<b>26</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$13,326</b>	<b>100.0</b>	<b>\$2,142</b>	<b>\$1,652</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$2,014	36.6%	\$324	\$247	\$247
City/Town Levy	755	13.7	121	96	148
School District Levy	2,696	49.0	433	312	397
Miscellaneous District Levy	36	0.7	6	28	165
<b>Total Levy</b>	<b>5,502</b>	<b>100.0</b>	<b>885</b>	<b>683</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>15</b>		<b>2</b>	<b>21</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>5,487</b>		<b>882</b>	<b>662</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	333,042		53,544	35,708	38,535
Net Tax Capacity (1995 Assessment)	4,361		701	553	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.262</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$3,066	43.2%	\$493	\$447	\$798
Sales/Use Tax (Calendar 1995)	1,460	20.6	235	347	511
Motor Vehicle Excise Tax (Calendar 1995)	489	6.9	79	69	77
Motor Vehicle License Tax (Calendar 1995)	592	8.3	95	83	93
Motor Fuels Tax (Calendar 1995)	1,181	16.7	190	124	104
Corporate Income Tax (Calendar 1996)	304	4.3	49	52	123
<b>Total State Taxes</b>	<b>\$7,092</b>	<b>100.0</b>	<b>\$1,140</b>	<b>\$1,122</b>	<b>\$1,706</b>

I. Major State Aids/Credits	HENNEPIN			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$612,249	40.5%	\$572	\$695	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	354,355	23.4	331	249	254
Aid to Families with Dependent Children	51,411	3.4	48	38	31
General Assistance including GAMC	80,528	5.3	75	53	46
Social Services	110,050	7.3	103	84	87
Miscellaneous	22,034	1.5	21	15	14
Total	618,377	40.9	578	440	432
Highway Aid (Calendar 1995)					
County Aid	17,229	1.1	16	17	55
Municipal Aid	27,606	1.8	26	24	18
Township Aid	8	0.0	0	0	5
Total	44,843	3.0	42	41	77
Local Government Aid (Calendar 1996)	82,132	5.4	77	62	75
Disparity Reduction Aid (Calendar 1996)	1,139	0.1	1	1	6
Criminal Justice Aid (Payable 1996)	5,926	0.4	6	5	4
Community Corrections Funding (1996)	10,731	0.7	10	10	10
HACA (Payable 1996)					
County HACA	34,559	2.3	32	34	39
City/Town HACA	58,690	3.9	55	49	46
School District HACA	26,786	1.8	25	26	25
Miscellaneous District HACA	16,624	1.1	16	11	7
Total	136,659	9.0	128	120	116
<b>Total Aids</b>	<b>1,512,056</b>	<b>100.0</b>	<b>1,412</b>	<b>1,374</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	337	100.0	0	0	1
<b>Total Property Tax Credits</b>	<b>337</b>	<b>100.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	23,559	39.3	22	19	18
Regular (Renters)	34,740	57.9	32	26	19
Targeting Refund	1,684	2.8	2	1	1
<b>Total Property Tax Refunds</b>	<b>59,983</b>	<b>100.0</b>	<b>56</b>	<b>46</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$1,572,377</b>	<b>100.0</b>	<b>\$1,469</b>	<b>\$1,421</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$326,777	21.1%	\$305	\$251	\$247
City/Town Levy	223,141	14.4	208	172	148
School District Levy	600,822	38.8	561	465	397
Miscellaneous District Levy	396,690	25.6	370	281	165
<b>Total Levy</b>	<b>1,547,430</b>	<b>100.0</b>	<b>1,445</b>	<b>1,170</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>337</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>1,547,093</b>		<b>1,445</b>	<b>1,170</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	49,795,462		46,507	41,235	38,535
Net Tax Capacity (1995 Assessment)	1,137,730		1,063	876	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.360</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$1,257,786	45.6%	\$1,175	\$1,022	\$798
Sales/Use Tax (Calendar 1995)	936,955	33.9	875	647	511
Motor Vehicle Excise Tax (Calendar 1995)	95,623	3.5	89	82	77
Motor Vehicle License Tax (Calendar 1995)	115,731	4.2	108	99	93
Motor Fuels Tax (Calendar 1995)	103,288	3.7	96	94	104
Corporate Income Tax (Calendar 1996)	250,643	9.1	234	167	123
<b>Total State Taxes</b>	<b>\$2,760,027</b>	<b>100.0</b>	<b>\$2,578</b>	<b>\$2,111</b>	<b>\$1,706</b>

I. Major State Aids/Credits	HOUSTON			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$16,088	53.0%	\$836	\$740	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	4,291	14.1	223	224	254
Aid to Families with Dependent Children	203	0.7	11	16	31
General Assistance including GAMC	555	1.8	29	31	46
Social Services	1,751	5.8	91	78	87
Miscellaneous	162	0.5	8	12	14
Total	6,963	22.9	362	361	432
Highway Aid (Calendar 1995)					
County Aid	2,406	7.9	125	69	55
Municipal Aid	0	0.0	0	14	18
Township Aid	267	0.9	14	7	5
Total	2,673	8.8	139	90	77
Local Government Aid (Calendar 1996)	1,569	5.2	82	89	75
Disparity Reduction Aid (Calendar 1996)	428	1.4	22	8	6
Criminal Justice Aid (Payable 1996)	54	0.2	3	4	4
Community Corrections Funding (1996)	109	0.4	6	9	10
HACA (Payable 1996)					
County HACA	1,103	3.6	57	44	39
City/Town HACA	963	3.2	50	50	46
School District HACA	391	1.3	20	22	25
Miscellaneous District HACA	3	0.0	0	0	7
Total	2,460	8.1	128	116	116
<b>Total Aids</b>	<b>30,343</b>	<b>100.0</b>	<b>1,577</b>	<b>1,418</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	386	72.9	20	15	18
Regular (Renters)	132	25.0	7	12	19
Targeting Refund	11	2.1	1	1	1
<b>Total Property Tax Refunds</b>	<b>530</b>	<b>100.0</b>	<b>28</b>	<b>28</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$30,872</b>	<b>100.0</b>	<b>\$1,604</b>	<b>\$1,445</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$3,386	36.1%	\$176	\$212	\$247
City/Town Levy	2,026	21.6	105	138	148
School District Levy	3,869	41.3	201	330	397
Miscellaneous District Levy	88	0.9	5	31	165
<b>Total Levy</b>	<b>9,370</b>	<b>100.0</b>	<b>487</b>	<b>711</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>9,370</b>		<b>487</b>	<b>711</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	573,627		29,807	35,092	38,535
Net Tax Capacity (1995 Assessment)	7,152		372	596	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.310</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$10,605	56.0%	\$551	\$650	\$798
Sales/Use Tax (Calendar 1995)	2,879	15.2	150	375	511
Motor Vehicle Excise Tax (Calendar 1995)	1,411	7.5	73	76	77
Motor Vehicle License Tax (Calendar 1995)	1,708	9.0	89	91	93
Motor Fuels Tax (Calendar 1995)	1,705	9.0	89	107	104
Corporate Income Tax (Calendar 1996)	615	3.2	32	100	123
<b>Total State Taxes</b>	<b>\$18,923</b>	<b>100.0</b>	<b>\$983</b>	<b>\$1,399</b>	<b>\$1,706</b>



I. Major State Aids/Credits	HUBBARD			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$12,151	51.0%	\$739	\$1,042	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	4,416	18.5	269	354	254
Aid to Families with Dependent Children	503	2.1	31	61	31
General Assistance including GAMC	1,126	4.7	68	71	46
Social Services	1,407	5.9	86	98	87
Miscellaneous	184	0.8	11	16	14
Total	7,636	32.0	464	600	432
Highway Aid (Calendar 1995)					
County Aid	2,126	8.9	129	151	55
Municipal Aid	0	0.0	0	5	18
Township Aid	176	0.7	11	11	5
Total	2,302	9.7	140	167	77
Local Government Aid (Calendar 1996)	593	2.5	36	57	75
Disparity Reduction Aid (Calendar 1996)	0	0.0	0	5	6
Criminal Justice Aid (Payable 1996)	67	0.3	4	4	4
Community Corrections Funding (1996)	104	0.4	6	11	10
HACA (Payable 1996)					
County HACA	440	1.8	27	19	39
City/Town HACA	223	0.9	14	16	46
School District HACA	314	1.3	19	24	25
Miscellaneous District HACA	3	0.0	0	0	7
Total	979	4.1	60	60	116
<b>Total Aids</b>	<b>23,832</b>	<b>100.0</b>	<b>1,450</b>	<b>1,947</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	210	57.1	13	11	18
Regular (Renters)	149	40.6	9	9	19
Targeting Refund	8	2.3	1	0	1
<b>Total Property Tax Refunds</b>	<b>368</b>	<b>100.0</b>	<b>22</b>	<b>21</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$24,200</b>	<b>100.0</b>	<b>\$1,472</b>	<b>\$1,967</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$4,511	33.6%	\$274	\$289	\$247
City/Town Levy	1,652	12.3	100	69	148
School District Levy	6,977	52.0	424	303	397
Miscellaneous District Levy	283	2.1	17	13	165
<b>Total Levy</b>	<b>13,423</b>	<b>100.0</b>	<b>816</b>	<b>675</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>13,423</b>		<b>816</b>	<b>675</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	705,393		42,907	28,858	38,535
Net Tax Capacity (1995 Assessment)	12,653		770	527	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.061</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$5,729	35.0%	\$348	\$380	\$798
Sales/Use Tax (Calendar 1995)	5,243	32.0	319	398	511
Motor Vehicle Excise Tax (Calendar 1995)	1,112	6.8	68	62	77
Motor Vehicle License Tax (Calendar 1995)	1,346	8.2	82	75	93
Motor Fuels Tax (Calendar 1995)	2,279	13.9	139	115	104
Corporate Income Tax (Calendar 1996)	652	4.0	40	50	123
<b>Total State Taxes</b>	<b>\$16,361</b>	<b>100.0</b>	<b>\$995</b>	<b>\$1,081</b>	<b>\$1,706</b>

I. Major State Aids/Credits	ISANTI			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$25,534	59.8%	\$877	\$971	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	6,496	15.2	223	243	254
Aid to Families with Dependent Children	559	1.3	19	26	31
General Assistance including GAMC	904	2.1	31	35	46
Social Services	2,035	4.8	70	74	87
Miscellaneous	300	0.7	10	11	14
Total	10,293	24.1	354	389	432
Highway Aid (Calendar 1995)					
County Aid	1,851	4.3	64	97	55
Municipal Aid	185	0.4	6	1	18
Township Aid	160	0.4	6	6	5
Total	2,195	5.1	75	105	77
Local Government Aid (Calendar 1996)	854	2.0	29	37	75
Disparity Reduction Aid (Calendar 1996)	107	0.3	4	2	6
Criminal Justice Aid (Payable 1996)	86	0.2	3	4	4
Community Corrections Funding (1996)	321	0.8	11	11	10
HACA (Payable 1996)					
County HACA	1,892	4.4	65	53	39
City/Town HACA	733	1.7	25	24	46
School District HACA	652	1.5	22	32	25
Miscellaneous District HACA	2	0.0	0	0	7
Total	3,278	7.7	113	109	116
<b>Total Aids</b>	<b>42,668</b>	<b>100.0</b>	<b>1,466</b>	<b>1,627</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	529	57.8	18	20	18
Regular (Renters)	350	38.2	12	11	19
Targeting Refund	36	3.9	1	1	1
<b>Total Property Tax Refunds</b>	<b>916</b>	<b>100.0</b>	<b>31</b>	<b>32</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$43,584</b>	<b>100.0</b>	<b>\$1,497</b>	<b>\$1,660</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$7,193	40.3%	\$247	\$264	\$247
City/Town Levy	3,077	17.2	106	92	148
School District Levy	6,625	37.1	228	249	397
Miscellaneous District Levy	960	5.4	33	32	165
<b>Total Levy</b>	<b>17,854</b>	<b>100.0</b>	<b>613</b>	<b>636</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>17,854</b>		<b>613</b>	<b>636</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	845,629		29,049	30,093	38,535
Net Tax Capacity (1995 Assessment)	12,283		422	459	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.454</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$14,311	48.3%	\$492	\$527	\$798
Sales/Use Tax (Calendar 1995)	7,062	23.8	243	247	511
Motor Vehicle Excise Tax (Calendar 1995)	2,085	7.0	72	71	77
Motor Vehicle License Tax (Calendar 1995)	2,523	8.5	87	86	93
Motor Fuels Tax (Calendar 1995)	2,351	7.9	81	148	104
Corporate Income Tax (Calendar 1996)	1,283	4.3	44	48	123
<b>Total State Taxes</b>	<b>\$29,615</b>	<b>100.0</b>	<b>\$1,017</b>	<b>\$1,126</b>	<b>\$1,706</b>

I. Major State Aids/Credits	ITASCA			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$35,612	48.9%	\$833	\$804	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	13,245	18.2	310	313	254
Aid to Families with Dependent Children	1,433	2.0	34	32	31
General Assistance including GAMC	2,853	3.9	67	61	46
Social Services	4,822	6.6	113	119	87
Miscellaneous	656	0.9	15	20	14
Total	23,009	31.6	538	545	432
Highway Aid (Calendar 1995)					
County Aid	5,136	7.1	120	100	55
Municipal Aid	252	0.3	6	17	18
Township Aid	160	0.2	4	3	5
Total	5,548	7.6	130	120	77
Local Government Aid (Calendar 1996)	3,711	5.1	87	140	75
Disparity Reduction Aid (Calendar 1996)	403	0.6	9	49	6
Criminal Justice Aid (Payable 1996)	138	0.2	3	4	4
Community Corrections Funding (1996)	405	0.6	9	14	10
HACA (Payable 1996)					
County HACA	1,657	2.3	39	43	39
City/Town HACA	1,675	2.3	39	52	46
School District HACA	591	0.8	14	19	25
Miscellaneous District HACA	49	0.1	1	1	7
Total	3,972	5.5	93	115	116
<b>Total Aids</b>	<b>72,798</b>	<b>100.0</b>	<b>1,702</b>	<b>1,792</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	3,158	99.9	74	35	3
Miscellaneous Credits	3	0.1	0	0	1
<b>Total Property Tax Credits</b>	<b>3,161</b>	<b>100.0</b>	<b>74</b>	<b>35</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	183	27.9	4	10	18
Regular (Renters)	420	64.1	10	12	19
Targeting Refund	52	8.0	1	1	1
<b>Total Property Tax Refunds</b>	<b>655</b>	<b>100.0</b>	<b>15</b>	<b>23</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$76,614</b>	<b>100.0</b>	<b>\$1,792</b>	<b>\$1,849</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$16,002	36.8%	\$374	\$294	\$247
City/Town Levy	7,163	16.5	168	121	148
School District Levy	18,693	42.9	437	265	397
Miscellaneous District Levy	1,680	3.9	39	55	165
<b>Total Levy</b>	<b>43,538</b>	<b>100.0</b>	<b>1,018</b>	<b>735</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>3,161</b>		<b>74</b>	<b>35</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>40,378</b>		<b>944</b>	<b>700</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	1,609,202		37,631	29,021	38,535
Net Tax Capacity (1995 Assessment)	37,751		883	565	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.153</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$20,850	41.3%	\$488	\$541	\$798
Sales/Use Tax (Calendar 1995)	15,892	31.5	372	433	511
Motor Vehicle Excise Tax (Calendar 1995)	2,996	5.9	70	72	77
Motor Vehicle License Tax (Calendar 1995)	3,626	7.2	85	87	93
Motor Fuels Tax (Calendar 1995)	4,372	8.7	102	114	104
Corporate Income Tax (Calendar 1996)	2,768	5.5	65	76	123
<b>Total State Taxes</b>	<b>\$50,503</b>	<b>100.0</b>	<b>\$1,181</b>	<b>\$1,324</b>	<b>\$1,706</b>

I. Major State Aids/Credits	JACKSON			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$7,637	40.8%	\$650	\$770	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	2,889	15.4	246	275	254
Aid to Families with Dependent Children	168	0.9	14	14	31
General Assistance including GAMC	397	2.1	34	29	46
Social Services	880	4.7	75	81	87
Miscellaneous	88	0.5	7	11	14
Total	4,421	23.6	376	410	432
Highway Aid (Calendar 1995)					
County Aid	2,503	13.4	213	155	55
Municipal Aid	0	0.0	0	5	18
Township Aid	284	1.5	24	24	5
Total	2,787	14.9	237	184	77
Local Government Aid (Calendar 1996)	1,544	8.2	131	114	75
Disparity Reduction Aid (Calendar 1996)	177	0.9	15	12	6
Criminal Justice Aid (Payable 1996)	34	0.2	3	3	4
Community Corrections Funding (1996)	81	0.4	7	10	10
HACA (Payable 1996)					
County HACA	915	4.9	78	64	39
City/Town HACA	765	4.1	65	52	46
School District HACA	346	1.8	29	22	25
Miscellaneous District HACA	18	0.1	2	1	7
Total	2,045	10.9	174	139	116
<b>Total Aids</b>	<b>18,725</b>	<b>100.0</b>	<b>1,593</b>	<b>1,640</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	237	75.9	20	19	18
Regular (Renters)	61	19.6	5	9	19
Targeting Refund	14	4.5	1	1	1
<b>Total Property Tax Refunds</b>	<b>313</b>	<b>100.0</b>	<b>27</b>	<b>29</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$19,038</b>	<b>100.0</b>	<b>\$1,619</b>	<b>\$1,669</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$4,301	34.9%	\$366	\$265	\$247
City/Town Levy	1,444	11.7	123	116	148
School District Levy	5,969	48.5	508	361	397
Miscellaneous District Levy	602	4.9	51	32	165
<b>Total Levy</b>	<b>12,315</b>	<b>100.0</b>	<b>1,047</b>	<b>774</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>12,315</b>		<b>1,047</b>	<b>774</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	789,138		67,121	47,570	38,535
Net Tax Capacity (1995 Assessment)	10,658		906	674	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.156</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$4,382	37.5%	\$373	\$466	\$798
Sales/Use Tax (Calendar 1995)	2,493	21.3	212	324	511
Motor Vehicle Excise Tax (Calendar 1995)	887	7.6	75	76	77
Motor Vehicle License Tax (Calendar 1995)	1,073	9.2	91	92	93
Motor Fuels Tax (Calendar 1995)	2,253	19.3	192	123	104
Corporate Income Tax (Calendar 1996)	600	5.1	51	66	123
<b>Total State Taxes</b>	<b>\$11,688</b>	<b>100.0</b>	<b>\$994</b>	<b>\$1,147</b>	<b>\$1,706</b>

I. Major State Aids/Credits	KANABEC			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$13,240	58.3%	\$958	\$971	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	3,285	14.5	238	243	254
Aid to Families with Dependent Children	368	1.6	27	26	31
General Assistance including GAMC	511	2.2	37	35	46
Social Services	1,175	5.2	85	74	87
Miscellaneous	139	0.6	10	11	14
Total	5,479	24.1	397	389	432
Highway Aid (Calendar 1995)					
County Aid	1,538	6.8	111	97	55
Municipal Aid	0	0.0	0	1	18
Township Aid	102	0.4	7	6	5
Total	1,640	7.2	119	105	77
Local Government Aid (Calendar 1996)	549	2.4	40	37	75
Disparity Reduction Aid (Calendar 1996)	11	0.0	1	2	6
Criminal Justice Aid (Payable 1996)	47	0.2	3	4	4
Community Corrections Funding (1996)	141	0.6	10	11	10
HACA (Payable 1996)					
County HACA	989	4.4	72	53	39
City/Town HACA	223	1.0	16	24	46
School District HACA	407	1.8	29	32	25
Miscellaneous District HACA	1	0.0	0	0	7
Total	1,620	7.1	117	109	116
<b>Total Aids</b>	<b>22,728</b>	<b>100.0</b>	<b>1,645</b>	<b>1,627</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	230	61.7	17	20	18
Regular (Renters)	139	37.3	10	11	19
Targeting Refund	4	1.0	0	1	1
<b>Total Property Tax Refunds</b>	<b>373</b>	<b>100.0</b>	<b>27</b>	<b>32</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$23,101</b>	<b>100.0</b>	<b>\$1,672</b>	<b>\$1,660</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$3,599	52.8%	\$260	\$264	\$247
City/Town Levy	602	8.8	44	92	148
School District Levy	2,554	37.5	185	249	397
Miscellaneous District Levy	59	0.9	4	32	165
<b>Total Levy</b>	<b>6,814</b>	<b>100.0</b>	<b>493</b>	<b>636</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>6,814</b>		<b>493</b>	<b>636</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	351,421		25,438	30,093	38,535
Net Tax Capacity (1995 Assessment)	4,736		343	459	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.439</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$4,866	38.2%	\$352	\$527	\$798
Sales/Use Tax (Calendar 1995)	3,441	27.0	249	247	511
Motor Vehicle Excise Tax (Calendar 1995)	921	7.2	67	71	77
Motor Vehicle License Tax (Calendar 1995)	1,115	8.7	81	86	93
Motor Fuels Tax (Calendar 1995)	1,503	11.8	109	148	104
Corporate Income Tax (Calendar 1996)	899	7.1	65	48	123
<b>Total State Taxes</b>	<b>\$12,744</b>	<b>100.0</b>	<b>\$923</b>	<b>\$1,126</b>	<b>\$1,706</b>

I. Major State Aids/Credits	KANDIYOHI			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$36,967	53.8%	\$891	\$851	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	11,108	16.2	268	255	254
Aid to Families with Dependent Children	1,277	1.9	31	20	31
General Assistance including GAMC	1,687	2.5	41	27	46
Social Services	5,066	7.4	122	91	87
Miscellaneous	535	0.8	13	11	14
Total	19,673	28.6	474	403	432
Highway Aid (Calendar 1995)					
County Aid	3,059	4.4	74	86	55
Municipal Aid	519	0.8	12	9	18
Township Aid	212	0.3	5	9	5
Total	3,790	5.5	91	105	77
Local Government Aid (Calendar 1996)	3,112	4.5	75	85	75
Disparity Reduction Aid (Calendar 1996)	64	0.1	2	5	6
Criminal Justice Aid (Payable 1996)	176	0.3	4	4	4
Community Corrections Funding (1996)	467	0.7	11	8	10
HACA (Payable 1996)					
County HACA	2,044	3.0	49	49	39
City/Town HACA	1,314	1.9	32	47	46
School District HACA	1,119	1.6	27	26	25
Miscellaneous District HACA	28	0.0	1	1	7
Total	4,505	6.6	109	122	116
<b>Total Aids</b>	<b>68,754</b>	<b>100.0</b>	<b>1,657</b>	<b>1,582</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	1	100.0	0	0	1
<b>Total Property Tax Credits</b>	<b>1</b>	<b>100.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	716	52.7	17	20	18
Regular (Renters)	581	42.7	14	11	19
Targeting Refund	63	4.6	2	1	1
<b>Total Property Tax Refunds</b>	<b>1,359</b>	<b>100.0</b>	<b>33</b>	<b>32</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$70,114</b>	<b>100.0</b>	<b>\$1,689</b>	<b>\$1,614</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$9,838	32.7%	\$237	\$220	\$247
City/Town Levy	4,019	13.4	97	121	148
School District Levy	15,168	50.4	365	327	397
Miscellaneous District Levy	1,062	3.5	26	23	165
<b>Total Levy</b>	<b>30,087</b>	<b>100.0</b>	<b>725</b>	<b>691</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>1</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>30,085</b>		<b>725</b>	<b>691</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	1,468,561		35,385	38,112	38,535
Net Tax Capacity (1995 Assessment)	23,483		566	556	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.281</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$22,928	39.9%	\$552	\$565	\$798
Sales/Use Tax (Calendar 1995)	20,672	36.0	498	381	511
Motor Vehicle Excise Tax (Calendar 1995)	2,996	5.2	72	75	77
Motor Vehicle License Tax (Calendar 1995)	3,626	6.3	87	90	93
Motor Fuels Tax (Calendar 1995)	4,064	7.1	98	106	104
Corporate Income Tax (Calendar 1996)	3,121	5.4	75	83	123
<b>Total State Taxes</b>	<b>\$57,407</b>	<b>100.0</b>	<b>\$1,383</b>	<b>\$1,300</b>	<b>\$1,706</b>

I. Major State Aids/Credits	KITTSON			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$4,678	39.8%	\$845	\$954	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	2,161	18.4	390	325	254
Aid to Families with Dependent Children	55	0.5	10	25	31
General Assistance including GAMC	135	1.2	24	38	46
Social Services	297	2.5	54	105	87
Miscellaneous	25	0.2	5	13	14
Total	2,674	22.8	483	505	432
Highway Aid (Calendar 1995)					
County Aid	2,330	19.8	421	213	55
Municipal Aid	0	0.0	0	11	18
Township Aid	527	4.5	95	32	5
Total	2,858	24.3	516	256	77
Local Government Aid (Calendar 1996)	583	5.0	105	95	75
Disparity Reduction Aid (Calendar 1996)	15	0.1	3	9	6
Criminal Justice Aid (Payable 1996)	17	0.1	3	3	4
Community Corrections Funding (1996)	37	0.3	7	11	10
HACA (Payable 1996)					
County HACA	405	3.4	73	52	39
City/Town HACA	268	2.3	48	45	46
School District HACA	152	1.3	27	33	25
Miscellaneous District HACA	56	0.5	10	7	7
Total	881	7.5	159	138	116
<b>Total Aids</b>	<b>11,743</b>	<b>100.0</b>	<b>2,122</b>	<b>1,970</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	9	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>9</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	57	66.0	10	10	18
Regular (Renters)	27	31.5	5	8	19
Targeting Refund	2	2.5	0	0	1
<b>Total Property Tax Refunds</b>	<b>87</b>	<b>100.0</b>	<b>16</b>	<b>18</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$11,829</b>	<b>100.0</b>	<b>\$2,137</b>	<b>\$1,998</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$1,736	23.3%	\$314	\$236	\$247
City/Town Levy	798	10.7	144	112	148
School District Levy	4,816	64.5	870	365	397
Miscellaneous District Levy	112	1.5	20	21	165
<b>Total Levy</b>	<b>7,463</b>	<b>100.0</b>	<b>1,348</b>	<b>735</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>9</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>7,463</b>		<b>1,348</b>	<b>726</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	395,849		71,517	40,032	38,535
Net Tax Capacity (1995 Assessment)	6,941		1,254	624	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.075</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$2,508	45.1%	\$453	\$509	\$798
Sales/Use Tax (Calendar 1995)	1,156	20.8	209	262	511
Motor Vehicle Excise Tax (Calendar 1995)	411	7.4	74	69	77
Motor Vehicle License Tax (Calendar 1995)	498	8.9	90	83	93
Motor Fuels Tax (Calendar 1995)	794	14.3	143	120	104
Corporate Income Tax (Calendar 1996)	195	3.5	35	53	123
<b>Total State Taxes</b>	<b>\$5,562</b>	<b>100.0</b>	<b>\$1,005</b>	<b>\$1,097</b>	<b>\$1,706</b>

I. Major State Aids/Credits	KOOCHICHING			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$12,920	45.3%	\$810	\$804	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	5,321	18.7	334	313	254
Aid to Families with Dependent Children	389	1.4	24	32	31
General Assistance including GAMC	902	3.2	57	61	46
Social Services	1,341	4.7	84	119	87
Miscellaneous	312	1.1	20	20	14
Total	8,265	29.0	518	545	432
Highway Aid (Calendar 1995)					
County Aid	2,874	10.1	180	100	55
Municipal Aid	234	0.8	15	17	18
Township Aid	62	0.2	4	3	5
Total	3,169	11.1	199	120	77
Local Government Aid (Calendar 1996)	2,405	8.4	151	140	75
Disparity Reduction Aid (Calendar 1996)	574	2.0	36	49	6
Criminal Justice Aid (Payable 1996)	66	0.2	4	4	4
Community Corrections Funding (1996)	239	0.8	15	14	10
HACA (Payable 1996)					
County HACA	149	0.5	9	43	39
City/Town HACA	570	2.0	36	52	46
School District HACA	168	0.6	11	19	25
Miscellaneous District HACA	3	0.0	0	1	7
Total	890	3.1	56	115	116
<b>Total Aids</b>	<b>28,528</b>	<b>100.0</b>	<b>1,789</b>	<b>1,792</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	6	76.5	0	35	3
Miscellaneous Credits	2	23.5	0	0	1
<b>Total Property Tax Credits</b>	<b>8</b>	<b>100.0</b>	<b>1</b>	<b>35</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	84	39.7	5	10	18
Regular (Renters)	127	59.7	8	12	19
Targeting Refund	1	0.7	0	1	1
<b>Total Property Tax Refunds</b>	<b>212</b>	<b>100.0</b>	<b>13</b>	<b>23</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$28,748</b>	<b>100.0</b>	<b>\$1,803</b>	<b>\$1,849</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$2,825	28.6%	\$177	\$294	\$247
City/Town Levy	1,511	15.3	95	121	148
School District Levy	3,162	32.0	198	265	397
Miscellaneous District Levy	2,367	24.0	148	55	165
<b>Total Levy</b>	<b>9,866</b>	<b>100.0</b>	<b>619</b>	<b>735</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>8</b>		<b>1</b>	<b>35</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>9,858</b>		<b>618</b>	<b>700</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	416,190		26,098	29,021	38,535
Net Tax Capacity (1995 Assessment)	8,785		551	565	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.123</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$7,553	42.2%	\$474	\$541	\$798
Sales/Use Tax (Calendar 1995)	5,509	30.8	345	433	511
Motor Vehicle Excise Tax (Calendar 1995)	1,037	5.8	65	72	77
Motor Vehicle License Tax (Calendar 1995)	1,255	7.0	79	87	93
Motor Fuels Tax (Calendar 1995)	1,439	8.0	90	114	104
Corporate Income Tax (Calendar 1996)	1,099	6.1	69	76	123
<b>Total State Taxes</b>	<b>\$17,891</b>	<b>100.0</b>	<b>\$1,122</b>	<b>\$1,324</b>	<b>\$1,706</b>



I. Major State Aids/Credits	LAC-QUI-PARLE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$6,533	40.8%	\$751	\$902	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	2,918	18.2	335	337	254
Aid to Families with Dependent Children	44	0.3	5	13	31
General Assistance including GAMC	183	1.1	21	25	46
Social Services	1,098	6.9	126	108	87
Miscellaneous	58	0.4	7	11	14
Total	4,302	26.9	494	494	432
Highway Aid (Calendar 1995)					
County Aid	2,024	12.6	233	188	55
Municipal Aid	0	0.0	0	4	18
Township Aid	346	2.2	40	28	5
Total	2,370	14.8	272	220	77
Local Government Aid (Calendar 1996)	1,021	6.4	117	128	75
Disparity Reduction Aid (Calendar 1996)	186	1.2	21	23	6
Criminal Justice Aid (Payable 1996)	28	0.2	3	3	4
Community Corrections Funding (1996)	101	0.6	12	10	10
HACA (Payable 1996)					
County HACA	580	3.6	67	77	39
City/Town HACA	575	3.6	66	57	46
School District HACA	295	1.8	34	33	25
Miscellaneous District HACA	24	0.1	3	2	7
Total	1,473	9.2	169	168	116
<b>Total Aids</b>	<b>16,014</b>	<b>100.0</b>	<b>1,840</b>	<b>1,949</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	172	70.0	20	21	18
Regular (Renters)	61	24.7	7	8	19
Targeting Refund	13	5.3	1	2	1
<b>Total Property Tax Refunds</b>	<b>246</b>	<b>100.0</b>	<b>28</b>	<b>31</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$16,260</b>	<b>100.0</b>	<b>\$1,868</b>	<b>\$1,980</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$2,020	33.6%	\$232	\$281	\$247
City/Town Levy	984	16.4	113	117	148
School District Levy	2,894	48.2	332	342	397
Miscellaneous District Levy	108	1.8	12	19	165
<b>Total Levy</b>	<b>6,006</b>	<b>100.0</b>	<b>690</b>	<b>759</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>6,006</b>		<b>690</b>	<b>759</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	439,534		50,498	44,744	38,535
Net Tax Capacity (1995 Assessment)	5,536		636	587	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.085</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$3,296	41.1%	\$379	\$443	\$798
Sales/Use Tax (Calendar 1995)	1,896	23.7	218	248	511
Motor Vehicle Excise Tax (Calendar 1995)	656	8.2	75	75	77
Motor Vehicle License Tax (Calendar 1995)	794	9.9	91	91	93
Motor Fuels Tax (Calendar 1995)	1,052	13.1	121	116	104
Corporate Income Tax (Calendar 1996)	321	4.0	37	53	123
<b>Total State Taxes</b>	<b>\$8,017</b>	<b>100.0</b>	<b>\$921</b>	<b>\$1,025</b>	<b>\$1,706</b>

I. Major State Aids/Credits	LAKE			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$10,288	50.2%	\$974	\$804	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	2,497	12.2	237	313	254
Aid to Families with Dependent Children	155	0.8	15	32	31
General Assistance including GAMC	307	1.5	29	61	46
Social Services	1,092	5.3	103	119	87
Miscellaneous	142	0.7	13	20	14
Total	4,193	20.5	397	545	432
Highway Aid (Calendar 1995)					
County Aid	2,755	13.4	261	100	55
Municipal Aid	0	0.0	0	17	18
Township Aid	41	0.2	4	3	5
Total	2,797	13.7	265	120	77
Local Government Aid (Calendar 1996)	1,339	6.5	127	140	75
Disparity Reduction Aid (Calendar 1996)	320	1.6	30	49	6
Criminal Justice Aid (Payable 1996)	36	0.2	3	4	4
Community Corrections Funding (1996)	147	0.7	14	14	10
HACA (Payable 1996)					
County HACA	847	4.1	80	43	39
City/Town HACA	486	2.4	46	52	46
School District HACA	30	0.1	3	19	25
Miscellaneous District HACA	5	0.0	0	1	7
Total	1,367	6.7	129	115	116
<b>Total Aids</b>	<b>20,487</b>	<b>100.0</b>	<b>1,940</b>	<b>1,792</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	957	100.0	91	35	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>957</b>	<b>100.0</b>	<b>91</b>	<b>35</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	51	33.1	5	10	18
Regular (Renters)	101	65.6	10	12	19
Targeting Refund	2	1.3	0	1	1
<b>Total Property Tax Refunds</b>	<b>154</b>	<b>100.0</b>	<b>15</b>	<b>23</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$21,598</b>	<b>100.0</b>	<b>\$2,046</b>	<b>\$1,849</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$3,893	50.0%	\$369	\$294	\$247
City/Town Levy	1,246	16.0	118	121	148
School District Levy	2,181	28.0	207	265	397
Miscellaneous District Levy	466	6.0	44	55	165
<b>Total Levy</b>	<b>7,786</b>	<b>100.0</b>	<b>737</b>	<b>735</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>957</b>		<b>91</b>	<b>35</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>6,829</b>		<b>647</b>	<b>700</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	325,668		30,846	29,021	38,535
Net Tax Capacity (1995 Assessment)	5,449		516	565	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.429</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$5,472	39.2%	\$518	\$541	\$798
Sales/Use Tax (Calendar 1995)	4,490	32.1	425	433	511
Motor Vehicle Excise Tax (Calendar 1995)	764	5.5	72	72	77
Motor Vehicle License Tax (Calendar 1995)	924	6.6	88	87	93
Motor Fuels Tax (Calendar 1995)	1,582	11.3	150	114	104
Corporate Income Tax (Calendar 1996)	742	5.3	70	76	123
<b>Total State Taxes</b>	<b>\$13,974</b>	<b>100.0</b>	<b>\$1,324</b>	<b>\$1,324</b>	<b>\$1,706</b>

I. Major State Aids/Credits	LAKE of the WOODS			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$3,784	45.3%	\$854	\$1,042	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	1,162	13.9	262	354	254
Aid to Families with Dependent Children	19	0.2	4	61	31
General Assistance including GAMC	163	1.9	37	71	46
Social Services	269	3.2	61	98	87
Miscellaneous	25	0.3	6	16	14
Total	1,638	19.6	370	600	432
Highway Aid (Calendar 1995)					
County Aid	2,027	24.3	458	151	55
Municipal Aid	0	0.0	0	5	18
Township Aid	116	1.4	26	11	5
Total	2,143	25.7	484	167	77
Local Government Aid (Calendar 1996)	248	3.0	56	57	75
Disparity Reduction Aid (Calendar 1996)	28	0.3	6	5	6
Criminal Justice Aid (Payable 1996)	15	0.2	3	4	4
Community Corrections Funding (1996)	26	0.3	6	11	10
HACA (Payable 1996)					
County HACA	256	3.1	58	19	39
City/Town HACA	123	1.5	28	16	46
School District HACA	92	1.1	21	24	25
Miscellaneous District HACA	0	0.0	0	0	7
Total	471	5.6	106	60	116
<b>Total Aids</b>	<b>8,354</b>	<b>100.0</b>	<b>1,886</b>	<b>1,947</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	2	100.0	1	0	1
<b>Total Property Tax Credits</b>	<b>2</b>	<b>100.0</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	40	67.3	9	11	18
Regular (Renters)	18	31.1	4	9	19
Targeting Refund	1	1.6	0	0	1
<b>Total Property Tax Refunds</b>	<b>59</b>	<b>100.0</b>	<b>13</b>	<b>21</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$8,415</b>	<b>100.0</b>	<b>\$1,900</b>	<b>\$1,967</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$1,302	42.6%	\$294	\$289	\$247
City/Town Levy	251	8.2	57	69	148
School District Levy	1,496	48.9	338	303	397
Miscellaneous District Levy	8	0.3	2	13	165
<b>Total Levy</b>	<b>3,057</b>	<b>100.0</b>	<b>690</b>	<b>675</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>2</b>		<b>1</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>3,055</b>		<b>690</b>	<b>675</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	143,689		32,435	28,858	38,535
Net Tax Capacity (1995 Assessment)	2,231		504	527	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.371</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$1,742	35.0%	\$393	\$380	\$798
Sales/Use Tax (Calendar 1995)	1,847	37.1	417	398	511
Motor Vehicle Excise Tax (Calendar 1995)	304	6.1	69	62	77
Motor Vehicle License Tax (Calendar 1995)	368	7.4	83	75	93
Motor Fuels Tax (Calendar 1995)	545	10.9	123	115	104
Corporate Income Tax (Calendar 1996)	174	3.5	39	50	123
<b>Total State Taxes</b>	<b>\$4,980</b>	<b>100.0</b>	<b>\$1,124</b>	<b>\$1,081</b>	<b>\$1,706</b>

I. Major State Aids/Credits	LE SUEUR			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$21,685	55.9%	\$877	\$730	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	5,918	15.3	239	237	254
Aid to Families with Dependent Children	358	0.9	14	15	31
General Assistance including GAMC	492	1.3	20	27	46
Social Services	1,700	4.4	69	85	87
Miscellaneous	301	0.8	12	10	14
Total	8,769	22.6	354	374	432
Highway Aid (Calendar 1995)					
County Aid	2,423	6.3	98	94	55
Municipal Aid	0	0.0	0	13	18
Township Aid	100	0.3	4	9	5
Total	2,523	6.5	102	116	77
Local Government Aid (Calendar 1996)	1,925	5.0	78	111	75
Disparity Reduction Aid (Calendar 1996)	232	0.6	9	6	6
Criminal Justice Aid (Payable 1996)	63	0.2	3	3	4
Community Corrections Funding (1996)	249	0.6	10	10	10
HACA (Payable 1996)					
County HACA	1,588	4.1	64	52	39
City/Town HACA	976	2.5	39	48	46
School District HACA	748	1.9	30	23	25
Miscellaneous District HACA	10	0.0	0	1	7
Total	3,322	8.6	134	124	116
<b>Total Aids</b>	<b>38,768</b>	<b>100.0</b>	<b>1,567</b>	<b>1,473</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	1	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>1</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	605	70.8	24	20	18
Regular (Renters)	204	23.8	8	11	19
Targeting Refund	46	5.4	2	2	1
<b>Total Property Tax Refunds</b>	<b>854</b>	<b>100.0</b>	<b>35</b>	<b>32</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$39,623</b>	<b>100.0</b>	<b>\$1,602</b>	<b>\$1,506</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$5,437	34.6%	\$220	\$235	\$247
City/Town Levy	2,710	17.2	110	120	148
School District Levy	7,234	46.0	292	316	397
Miscellaneous District Levy	345	2.2	14	28	165
<b>Total Levy</b>	<b>15,726</b>	<b>100.0</b>	<b>636</b>	<b>699</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>1</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>15,726</b>		<b>636</b>	<b>699</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	885,722		35,803	39,287	38,535
Net Tax Capacity (1995 Assessment)	12,349		499	586	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.274</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$13,563	50.2%	\$548	\$563	\$798
Sales/Use Tax (Calendar 1995)	5,621	20.8	227	342	511
Motor Vehicle Excise Tax (Calendar 1995)	1,839	6.8	74	73	77
Motor Vehicle License Tax (Calendar 1995)	2,226	8.2	90	89	93
Motor Fuels Tax (Calendar 1995)	2,479	9.2	100	103	104
Corporate Income Tax (Calendar 1996)	1,278	4.7	52	75	123
<b>Total State Taxes</b>	<b>\$27,006</b>	<b>100.0</b>	<b>\$1,092</b>	<b>\$1,244</b>	<b>\$1,706</b>

I. Major State Aids/Credits	LINCOLN			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$5,316	58.1%	\$785	\$770	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	0	0.0 *	0	275	254
Aid to Families with Dependent Children	0	0.0 *	0	14	31
General Assistance including GAMC	0	0.0 *	0	29	46
Social Services	0	0.0 *	0	81	87
Miscellaneous	0	0.0 *	0	11	14
Total	0	0.0 *	0	410	432
Highway Aid (Calendar 1995)					
County Aid	1,531	16.7	226	155	55
Municipal Aid	0	0.0	0	5	18
Township Aid	215	2.4	32	24	5
Total	1,747	19.1	258	184	77
Local Government Aid (Calendar 1996)	658	7.2	97	114	75
Disparity Reduction Aid (Calendar 1996)	104	1.1	15	12	6
Criminal Justice Aid (Payable 1996)	19	0.2	3	3	4
Community Corrections Funding (1996)	150	1.6	22	10	10
HACA (Payable 1996)					
County HACA	682	7.4	101	64	39
City/Town HACA	349	3.8	52	52	46
School District HACA	121	1.3	18	22	25
Miscellaneous District HACA	12	0.1	2	1	7
Total	1,164	12.7	172	139	116
<b>Total Aids</b>	<b>9,157</b>	<b>100.0</b>	<b>1,353</b>	<b>1,640</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	146	79.4	22	19	18
Regular (Renters)	32	17.5	5	9	19
Targeting Refund	6	3.2	1	1	1
<b>Total Property Tax Refunds</b>	<b>183</b>	<b>100.0</b>	<b>27</b>	<b>29</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$9,341</b>	<b>100.0</b>	<b>\$1,380</b>	<b>\$1,669</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$2,228	46.4%	\$329	\$265	\$247
City/Town Levy	532	11.1	79	116	148
School District Levy	2,004	41.7	296	361	397
Miscellaneous District Levy	40	0.8	6	32	165
<b>Total Levy</b>	<b>4,804</b>	<b>100.0</b>	<b>710</b>	<b>774</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>4,804</b>		<b>710</b>	<b>774</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	272,953		40,324	47,570	38,535
Net Tax Capacity (1995 Assessment)	3,875		573	674	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.240</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$2,089	41.7%	\$309	\$466	\$798
Sales/Use Tax (Calendar 1995)	931	18.6	138	324	511
Motor Vehicle Excise Tax (Calendar 1995)	496	9.9	73	76	77
Motor Vehicle License Tax (Calendar 1995)	600	12.0	89	92	93
Motor Fuels Tax (Calendar 1995)	728	14.5	107	123	104
Corporate Income Tax (Calendar 1996)	171	3.4	25	66	123
<b>Total State Taxes</b>	<b>\$5,015</b>	<b>100.0</b>	<b>\$741</b>	<b>\$1,147</b>	<b>\$1,706</b>

\* The human service amounts were not available by county for Region VII N (Lincoln, Lyon and Murray.) The total human services aid for the Region VII N is \$17.4 million. This amount is listed in Lyon County. Although human services aid is not distributed on a per capita basis, this measure may be used as an estimate of how many dollars were allocated to each of the three counties. For Region VII N, that amount is \$416. The estimated total amount in Lincoln County is \$2.8 million.

I. Major State Aids/Credits	LYON			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$19,447	42.2%	\$769	\$770	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	12,058	26.2 *	477	275	254
Aid to Families with Dependent Children	510	1.1 *	20	14	31
General Assistance including GAMC	1,140	2.5 *	45	29	46
Social Services	3,158	6.9 *	125	81	87
Miscellaneous	491	1.1 *	19	11	14
Total	17,357	37.7 *	686	410	432
Highway Aid (Calendar 1995)					
County Aid	2,704	5.9	107	155	55
Municipal Aid	327	0.7	13	5	18
Township Aid	438	0.9	17	24	5
Total	3,469	7.5	137	184	77
Local Government Aid (Calendar 1996)	2,698	5.9	107	114	75
Disparity Reduction Aid (Calendar 1996)	85	0.2	3	12	6
Criminal Justice Aid (Payable 1996)	89	0.2	4	3	4
Community Corrections Funding (1996)	199	0.4	8	10	10
HACA (Payable 1996)					
County HACA	1,134	2.5	45	64	39
City/Town HACA	1,074	2.3	42	52	46
School District HACA	502	1.1	20	22	25
Miscellaneous District HACA	15	0.0	1	1	7
Total	2,725	5.9	108	139	116
<b>Total Aids</b>	<b>46,068</b>	<b>100.0</b>	<b>1,822</b>	<b>1,640</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	356	45.3	14	19	18
Regular (Renters)	379	48.2	15	9	19
Targeting Refund	51	6.5	2	1	1
<b>Total Property Tax Refunds</b>	<b>786</b>	<b>100.0</b>	<b>31</b>	<b>29</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$46,854</b>	<b>100.0</b>	<b>\$1,853</b>	<b>\$1,669</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$5,779	30.8%	\$229	\$265	\$247
City/Town Levy	3,193	17.0	126	116	148
School District Levy	8,103	43.2	320	361	397
Miscellaneous District Levy	1,672	8.9	66	32	165
<b>Total Levy</b>	<b>18,746</b>	<b>100.0</b>	<b>741</b>	<b>774</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>18,746</b>		<b>741</b>	<b>774</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	978,411		38,697	47,570	38,535
Net Tax Capacity (1995 Assessment)	16,704		661	674	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.122</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$14,811	38.9%	\$586	\$466	\$798
Sales/Use Tax (Calendar 1995)	13,759	36.1	544	324	511
Motor Vehicle Excise Tax (Calendar 1995)	1,912	5.0	76	76	77
Motor Vehicle License Tax (Calendar 1995)	2,315	6.1	92	92	93
Motor Fuels Tax (Calendar 1995)	2,371	6.2	94	123	104
Corporate Income Tax (Calendar 1996)	2,906	7.6	115	66	123
<b>Total State Taxes</b>	<b>\$38,074</b>	<b>100.0</b>	<b>\$1,506</b>	<b>\$1,147</b>	<b>\$1,706</b>

\* The human service amounts were not available by county for Region VII N (Lincoln, Lyon and Murray.) The total human services aid for the Region VII N is \$17.4 million. This amount is listed in Lyon County. Although human services aid is not distributed on a per capita basis, this measure may be used as an estimate of how many dollars were allocated to each of the three counties. For Region VII N, that amount is \$416. The estimated total amount in Lyon County is \$10.5 million.

I. Major State Aids/Credits	MCLEOD			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$26,792	55.5%	\$783	\$851	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	7,385	15.3	216	255	254
Aid to Families with Dependent Children	327	0.7	10	20	31
General Assistance including GAMC	536	1.1	16	27	46
Social Services	2,238	4.6	65	91	87
Miscellaneous	301	0.6	9	11	14
Total	10,787	22.3	315	403	432
Highway Aid (Calendar 1995)					
County Aid	2,009	4.2	59	86	55
Municipal Aid	324	0.7	9	9	18
Township Aid	198	0.4	6	9	5
Total	2,531	5.2	74	105	77
Local Government Aid (Calendar 1996)	2,938	6.1	86	85	75
Disparity Reduction Aid (Calendar 1996)	184	0.4	5	5	6
Criminal Justice Aid (Payable 1996)	118	0.2	3	4	4
Community Corrections Funding (1996)	197	0.4	6	8	10
HACA (Payable 1996)					
County HACA	1,718	3.6	50	49	39
City/Town HACA	1,941	4.0	57	47	46
School District HACA	1,061	2.2	31	26	25
Miscellaneous District HACA	16	0.0	0	1	7
Total	4,736	9.8	138	122	116
<b>Total Aids</b>	<b>48,283</b>	<b>100.0</b>	<b>1,412</b>	<b>1,582</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	760	63.1	22	20	18
Regular (Renters)	401	33.3	12	11	19
Targeting Refund	44	3.6	1	1	1
<b>Total Property Tax Refunds</b>	<b>1,205</b>	<b>100.0</b>	<b>35</b>	<b>32</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$49,488</b>	<b>100.0</b>	<b>\$1,447</b>	<b>\$1,614</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$6,821	32.0%	\$199	\$220	\$247
City/Town Levy	4,696	22.0	137	121	148
School District Levy	8,757	41.1	256	327	397
Miscellaneous District Levy	1,035	4.9	30	23	165
<b>Total Levy</b>	<b>21,309</b>	<b>100.0</b>	<b>623</b>	<b>691</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>21,309</b>		<b>623</b>	<b>691</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	1,084,624		31,717	38,112	38,535
Net Tax Capacity (1995 Assessment)	15,835		463	556	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.346</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$22,463	44.8%	\$657	\$565	\$798
Sales/Use Tax (Calendar 1995)	14,688	29.3	430	381	511
Motor Vehicle Excise Tax (Calendar 1995)	2,643	5.3	77	75	77
Motor Vehicle License Tax (Calendar 1995)	3,199	6.4	94	90	93
Motor Fuels Tax (Calendar 1995)	2,967	5.9	87	106	104
Corporate Income Tax (Calendar 1996)	4,181	8.3	122	83	123
<b>Total State Taxes</b>	<b>\$50,141</b>	<b>100.0</b>	<b>\$1,466</b>	<b>\$1,300</b>	<b>\$1,706</b>

I. Major State Aids/Credits	MAHNOMEN			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$7,989	54.3%	\$1,524	\$1,042	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	2,302	15.7	439	354	254
Aid to Families with Dependent Children	333	2.3	63	61	31
General Assistance including GAMC	417	2.8	80	71	46
Social Services	503	3.4	96	98	87
Miscellaneous	112	0.8	21	16	14
Total	3,666	24.9	700	600	432
Highway Aid (Calendar 1995)					
County Aid	1,467	10.0	280	151	55
Municipal Aid	0	0.0	0	5	18
Township Aid	74	0.5	14	11	5
Total	1,541	10.5	294	167	77
Local Government Aid (Calendar 1996)	334	2.3	64	57	75
Disparity Reduction Aid (Calendar 1996)	179	1.2	34	5	6
Criminal Justice Aid (Payable 1996)	20	0.1	4	4	4
Community Corrections Funding (1996)	141	1.0	27	11	10
HACA (Payable 1996)					
County HACA	366	2.5	70	19	39
City/Town HACA	181	1.2	35	16	46
School District HACA	283	1.9	54	24	25
Miscellaneous District HACA	5	0.0	1	0	7
Total	836	5.7	159	60	116
<b>Total Aids</b>	<b>14,706</b>	<b>100.0</b>	<b>2,806</b>	<b>1,947</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	107	68.2	20	11	18
Regular (Renters)	47	30.3	9	9	19
Targeting Refund	2	1.5	0	0	1
<b>Total Property Tax Refunds</b>	<b>156</b>	<b>100.0</b>	<b>30</b>	<b>21</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$14,862</b>	<b>100.0</b>	<b>\$2,836</b>	<b>\$1,967</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$2,348	56.3%	\$448	\$289	\$247
City/Town Levy	407	9.8	78	69	148
School District Levy	1,264	30.3	241	303	397
Miscellaneous District Levy	152	3.6	29	13	165
<b>Total Levy</b>	<b>4,172</b>	<b>100.0</b>	<b>796</b>	<b>675</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>4,172</b>		<b>796</b>	<b>675</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	169,938		32,425	28,858	38,535
Net Tax Capacity (1995 Assessment)	2,615		499	527	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.595</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$1,461	29.3%	\$279	\$380	\$798
Sales/Use Tax (Calendar 1995)	2,136	42.9	408	398	511
Motor Vehicle Excise Tax (Calendar 1995)	296	5.9	56	62	77
Motor Vehicle License Tax (Calendar 1995)	358	7.2	68	75	93
Motor Fuels Tax (Calendar 1995)	582	11.7	111	115	104
Corporate Income Tax (Calendar 1996)	147	3.0	28	50	123
<b>Total State Taxes</b>	<b>\$4,980</b>	<b>100.0</b>	<b>\$950</b>	<b>\$1,081</b>	<b>\$1,706</b>



I. Major State Aids/Credits	MARSHALL			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$8,397	42.8%	\$784	\$954	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	3,095	15.8	289	325	254
Aid to Families with Dependent Children	135	0.7	13	25	31
General Assistance including GAMC	389	2.0	36	38	46
Social Services	828	4.2	77	105	87
Miscellaneous	85	0.4	8	13	14
Total	4,532	23.1	423	505	432
Highway Aid (Calendar 1995)					
County Aid	3,579	18.2	334	213	55
Municipal Aid	0	0.0	0	11	18
Township Aid	671	3.4	63	32	5
Total	4,251	21.6	397	256	77
Local Government Aid (Calendar 1996)	761	3.9	71	95	75
Disparity Reduction Aid (Calendar 1996)	16	0.1	2	9	6
Criminal Justice Aid (Payable 1996)	33	0.2	3	3	4
Community Corrections Funding (1996)	121	0.6	11	11	10
HACA (Payable 1996)					
County HACA	662	3.4	62	52	39
City/Town HACA	465	2.4	43	45	46
School District HACA	305	1.6	28	33	25
Miscellaneous District HACA	91	0.5	9	7	7
Total	1,523	7.8	142	138	116
<b>Total Aids</b>	<b>19,634</b>	<b>100.0</b>	<b>1,832</b>	<b>1,970</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	9	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>9</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	98	59.2	9	10	18
Regular (Renters)	65	39.2	6	8	19
Targeting Refund	3	1.6	0	0	1
<b>Total Property Tax Refunds</b>	<b>165</b>	<b>100.0</b>	<b>15</b>	<b>18</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$19,800</b>	<b>100.0</b>	<b>\$1,848</b>	<b>\$1,998</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$2,371	27.0%	\$221	\$236	\$247
City/Town Levy	1,118	12.7	104	112	148
School District Levy	5,117	58.2	478	365	397
Miscellaneous District Levy	183	2.1	17	21	165
<b>Total Levy</b>	<b>8,789</b>	<b>100.0</b>	<b>820</b>	<b>735</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>9</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>8,789</b>		<b>820</b>	<b>726</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	575,435		53,699	40,032	38,535
Net Tax Capacity (1995 Assessment)	9,338		871	624	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>0.941</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$4,756	47.5%	\$444	\$509	\$798
Sales/Use Tax (Calendar 1995)	1,599	16.0	149	262	511
Motor Vehicle Excise Tax (Calendar 1995)	750	7.5	70	69	77
Motor Vehicle License Tax (Calendar 1995)	908	9.1	85	83	93
Motor Fuels Tax (Calendar 1995)	1,695	16.9	158	120	104
Corporate Income Tax (Calendar 1996)	306	3.1	29	53	123
<b>Total State Taxes</b>	<b>\$10,013</b>	<b>100.0</b>	<b>\$934</b>	<b>\$1,097</b>	<b>\$1,706</b>

I. Major State Aids/Credits	MARTIN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$17,561	64.0%	\$768	\$730	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	0	0.0 *	0	237	254
Aid to Families with Dependent Children	0	0.0 *	0	15	31
General Assistance including GAMC	0	0.0 *	0	27	46
Social Services	0	0.0 *	0	85	87
Miscellaneous	0	0.0 *	0	10	14
Total	0	0.0 *	0	374	432
Highway Aid (Calendar 1995)					
County Aid	2,500	9.1	109	94	55
Municipal Aid	649	2.4	28	13	18
Township Aid	302	1.1	13	9	5
Total	3,452	12.6	151	116	77
Local Government Aid (Calendar 1996)	3,136	11.4	137	111	75
Disparity Reduction Aid (Calendar 1996)	145	0.5	6	6	6
Criminal Justice Aid (Payable 1996)	86	0.3	4	3	4
Community Corrections Funding (1996)	303	1.1	13	10	10
HACA (Payable 1996)					
County HACA	976	3.6	43	52	39
City/Town HACA	1,090	4.0	48	48	46
School District HACA	654	2.4	29	23	25
Miscellaneous District HACA	15	0.1	1	1	7
Total	2,736	10.0	120	124	116
<b>Total Aids</b>	<b>27,418</b>	<b>100.0</b>	<b>1,199</b>	<b>1,473</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	1	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>1</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	361	61.3	16	20	18
Regular (Renters)	216	36.8	9	11	19
Targeting Refund	11	1.9	0	2	1
<b>Total Property Tax Refunds</b>	<b>588</b>	<b>100.0</b>	<b>26</b>	<b>32</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$28,007</b>	<b>100.0</b>	<b>\$1,224</b>	<b>\$1,506</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$5,065	29.6%	\$221	\$235	\$247
City/Town Levy	2,796	16.4	122	120	148
School District Levy	8,716	51.0	381	316	397
Miscellaneous District Levy	506	3.0	22	28	165
<b>Total Levy</b>	<b>17,083</b>	<b>100.0</b>	<b>747</b>	<b>699</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>1</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>17,083</b>		<b>747</b>	<b>699</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	1,071,446		46,845	39,287	38,535
Net Tax Capacity (1995 Assessment)	16,619		727	586	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.028</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$11,663	42.5%	\$510	\$563	\$798
Sales/Use Tax (Calendar 1995)	7,456	27.2	326	342	511
Motor Vehicle Excise Tax (Calendar 1995)	1,775	6.5	78	73	77
Motor Vehicle License Tax (Calendar 1995)	2,148	7.8	94	89	93
Motor Fuels Tax (Calendar 1995)	2,777	10.1	121	103	104
Corporate Income Tax (Calendar 1996)	1,606	5.9	70	75	123
<b>Total State Taxes</b>	<b>\$27,423</b>	<b>100.0</b>	<b>\$1,199</b>	<b>\$1,244</b>	<b>\$1,706</b>

\* The human service amounts were not available by county for the Human Services Board (Faribault and Martin.) The total human services aid for the Human Service Board is \$17.6 million. This amount is listed in Faribault County. Although human services aid is not distributed on a per capita basis, this measure may be used as an estimate of how many dollars were allocated to each of the two counties. For the Human Services Board, that amount is \$446. The estimated total amount in Martin County is \$10.2 million.

I. Major State Aids/Credits	MEEKER			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$23,064	61.0%	\$1,072	\$851	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	5,560	14.7	259	255	254
Aid to Families with Dependent Children	309	0.8	14	20	31
General Assistance including GAMC	457	1.2	21	27	46
Social Services	1,687	4.5	78	91	87
Miscellaneous	206	0.5	10	11	14
Total	8,219	21.7	382	403	432
Highway Aid (Calendar 1995)					
County Aid	1,785	4.7	83	86	55
Municipal Aid	210	0.6	10	9	18
Township Aid	261	0.7	12	9	5
Total	2,256	6.0	105	105	77
Local Government Aid (Calendar 1996)	1,616	4.3	75	85	75
Disparity Reduction Aid (Calendar 1996)	58	0.2	3	5	6
Criminal Justice Aid (Payable 1996)	79	0.2	4	4	4
Community Corrections Funding (1996)	118	0.3	5	8	10
HACA (Payable 1996)					
County HACA	962	2.5	45	49	39
City/Town HACA	1,022	2.7	48	47	46
School District HACA	435	1.2	20	26	25
Miscellaneous District HACA	12	0.0	1	1	7
Total	2,430	6.4	113	122	116
<b>Total Aids</b>	<b>37,841</b>	<b>100.0</b>	<b>1,759</b>	<b>1,582</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	10	100.0	0	0	1
<b>Total Property Tax Credits</b>	<b>10</b>	<b>100.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	386	66.8	18	20	18
Regular (Renters)	169	29.2	8	11	19
Targeting Refund	23	4.0	1	1	1
<b>Total Property Tax Refunds</b>	<b>577</b>	<b>100.0</b>	<b>27</b>	<b>32</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$38,428</b>	<b>100.0</b>	<b>\$1,787</b>	<b>\$1,614</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$4,278	32.8%	\$199	\$220	\$247
City/Town Levy	2,372	18.2	110	121	148
School District Levy	6,237	47.9	290	327	397
Miscellaneous District Levy	147	1.1	7	23	165
<b>Total Levy</b>	<b>13,034</b>	<b>100.0</b>	<b>606</b>	<b>691</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>10</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>13,024</b>		<b>606</b>	<b>691</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	738,797		34,348	38,112	38,535
Net Tax Capacity (1995 Assessment)	10,214		475	556	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.276</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$10,625	47.3%	\$494	\$565	\$798
Sales/Use Tax (Calendar 1995)	4,409	19.6	205	381	511
Motor Vehicle Excise Tax (Calendar 1995)	1,549	6.9	72	75	77
Motor Vehicle License Tax (Calendar 1995)	1,875	8.3	87	90	93
Motor Fuels Tax (Calendar 1995)	2,866	12.7	133	106	104
Corporate Income Tax (Calendar 1996)	1,161	5.2	54	83	123
<b>Total State Taxes</b>	<b>\$22,486</b>	<b>100.0</b>	<b>\$1,045</b>	<b>\$1,300</b>	<b>\$1,706</b>

I. Major State Aids/Credits	MILLE LACS			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$27,673	63.2%	\$1,369	\$971	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	6,831	15.6	338	243	254
Aid to Families with Dependent Children	834	1.9	41	26	31
General Assistance including GAMC	837	1.9	41	35	46
Social Services	1,901	4.3	94	74	87
Miscellaneous	281	0.6	14	11	14
Total	10,685	24.4	529	389	432
Highway Aid (Calendar 1995)					
County Aid	2,146	4.9	106	97	55
Municipal Aid	0	0.0	0	1	18
Township Aid	130	0.3	6	6	5
Total	2,276	5.2	113	105	77
Local Government Aid (Calendar 1996)	959	2.2	47	37	75
Disparity Reduction Aid (Calendar 1996)	67	0.2	3	2	6
Criminal Justice Aid (Payable 1996)	82	0.2	4	4	4
Community Corrections Funding (1996)	261	0.6	13	11	10
HACA (Payable 1996)					
County HACA	785	1.8	39	53	39
City/Town HACA	436	1.0	22	24	46
School District HACA	564	1.3	28	32	25
Miscellaneous District HACA	1	0.0	0	0	7
Total	1,786	4.1	88	109	116
<b>Total Aids</b>	<b>43,790</b>	<b>100.0</b>	<b>2,167</b>	<b>1,627</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	3	100.0	0	0	1
<b>Total Property Tax Credits</b>	<b>3</b>	<b>100.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	542	65.4	27	20	18
Regular (Renters)	274	33.1	14	11	19
Targeting Refund	13	1.6	1	1	1
<b>Total Property Tax Refunds</b>	<b>829</b>	<b>100.0</b>	<b>41</b>	<b>32</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$44,622</b>	<b>100.0</b>	<b>\$2,208</b>	<b>\$1,660</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$5,956	45.0%	\$295	\$264	\$247
City/Town Levy	1,641	12.4	81	92	148
School District Levy	4,786	36.1	237	249	397
Miscellaneous District Levy	867	6.5	43	32	165
<b>Total Levy</b>	<b>13,249</b>	<b>100.0</b>	<b>655</b>	<b>636</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>3</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>13,245</b>		<b>655</b>	<b>636</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	551,154		27,269	30,093	38,535
Net Tax Capacity (1995 Assessment)	8,147		403	459	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.626</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$10,876	42.6%	\$538	\$527	\$798
Sales/Use Tax (Calendar 1995)	6,500	25.4	322	247	511
Motor Vehicle Excise Tax (Calendar 1995)	1,432	5.6	71	71	77
Motor Vehicle License Tax (Calendar 1995)	1,733	6.8	86	86	93
Motor Fuels Tax (Calendar 1995)	3,563	13.9	176	148	104
Corporate Income Tax (Calendar 1996)	1,443	5.6	71	48	123
<b>Total State Taxes</b>	<b>\$25,549</b>	<b>100.0</b>	<b>\$1,264</b>	<b>\$1,126</b>	<b>\$1,706</b>

I. Major State Aids/Credits	MORRISON			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$30,945	56.2%	\$997	\$918	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	9,435	17.1	304	323	254
Aid to Families with Dependent Children	744	1.4	24	34	31
General Assistance including GAMC	1,003	1.8	32	53	46
Social Services	2,764	5.0	89	100	87
Miscellaneous	377	0.7	12	14	14
Total	14,323	26.0	461	524	432
Highway Aid (Calendar 1995)					
County Aid	3,027	5.5	98	96	55
Municipal Aid	288	0.5	9	4	18
Township Aid	326	0.6	11	9	5
Total	3,641	6.6	117	109	77
Local Government Aid (Calendar 1996)	2,072	3.8	67	63	75
Disparity Reduction Aid (Calendar 1996)	88	0.2	3	4	6
Criminal Justice Aid (Payable 1996)	98	0.2	3	4	4
Community Corrections Funding (1996)	395	0.7	13	12	10
HACA (Payable 1996)					
County HACA	1,525	2.8	49	31	39
City/Town HACA	812	1.5	26	27	46
School District HACA	1,121	2.0	36	23	25
Miscellaneous District HACA	16	0.0	1	1	7
Total	3,474	6.3	112	81	116
<b>Total Aids</b>	<b>55,036</b>	<b>100.0</b>	<b>1,773</b>	<b>1,715</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	6	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>6</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	867	71.0	28	18	18
Regular (Renters)	331	27.1	11	10	19
Targeting Refund	23	1.9	1	1	1
<b>Total Property Tax Refunds</b>	<b>1,222</b>	<b>100.0</b>	<b>39</b>	<b>29</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$56,258</b>	<b>100.0</b>	<b>\$1,812</b>	<b>\$1,750</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$7,190	42.9%	\$232	\$265	\$247
City/Town Levy	2,478	14.8	80	116	148
School District Levy	6,527	39.0	210	357	397
Miscellaneous District Levy	561	3.3	18	20	165
<b>Total Levy</b>	<b>16,756</b>	<b>100.0</b>	<b>540</b>	<b>758</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>6</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>16,756</b>		<b>540</b>	<b>752</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	885,734		28,534	38,014	38,535
Net Tax Capacity (1995 Assessment)	12,973		418	658	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.292</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$12,283	41.7%	\$396	\$435	\$798
Sales/Use Tax (Calendar 1995)	7,256	24.6	234	358	511
Motor Vehicle Excise Tax (Calendar 1995)	2,075	7.0	67	69	77
Motor Vehicle License Tax (Calendar 1995)	2,512	8.5	81	84	93
Motor Fuels Tax (Calendar 1995)	4,009	13.6	129	125	104
Corporate Income Tax (Calendar 1996)	1,323	4.5	43	53	123
<b>Total State Taxes</b>	<b>\$29,457</b>	<b>100.0</b>	<b>\$949</b>	<b>\$1,124</b>	<b>\$1,706</b>

I. Major State Aids/Credits	MOWER			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$26,250	44.1%	\$697	\$740	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	11,107	18.7	295	224	254
Aid to Families with Dependent Children	803	1.3	21	16	31
General Assistance including GAMC	1,259	2.1	33	31	46
Social Services	4,106	6.9	109	78	87
Miscellaneous	593	1.0	16	12	14
Total	17,868	30.0	474	361	432
Highway Aid (Calendar 1995)					
County Aid	2,923	4.9	78	69	55
Municipal Aid	719	1.2	19	14	18
Township Aid	513	0.9	14	7	5
Total	4,155	7.0	110	90	77
Local Government Aid (Calendar 1996)	5,195	8.7	138	89	75
Disparity Reduction Aid (Calendar 1996)	778	1.3	21	8	6
Criminal Justice Aid (Payable 1996)	144	0.2	4	4	4
Community Corrections Funding (1996)	296	0.5	8	9	10
HACA (Payable 1996)					
County HACA	1,991	3.3	53	44	39
City/Town HACA	2,055	3.5	55	50	46
School District HACA	716	1.2	19	22	25
Miscellaneous District HACA	34	0.1	1	0	7
Total	4,797	8.1	127	116	116
<b>Total Aids</b>	<b>59,481</b>	<b>100.0</b>	<b>1,579</b>	<b>1,418</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	558	54.6	15	15	18
Regular (Renters)	450	44.0	12	12	19
Targeting Refund	15	1.5	0	1	1
<b>Total Property Tax Refunds</b>	<b>1,024</b>	<b>100.0</b>	<b>27</b>	<b>28</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$60,505</b>	<b>100.0</b>	<b>\$1,606</b>	<b>\$1,445</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$7,896	36.7%	\$210	\$212	\$247
City/Town Levy	3,770	17.5	100	138	148
School District Levy	9,088	42.3	241	330	397
Miscellaneous District Levy	754	3.5	20	31	165
<b>Total Levy</b>	<b>21,508</b>	<b>100.0</b>	<b>571</b>	<b>711</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>21,508</b>		<b>571</b>	<b>711</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	1,225,444		32,528	35,092	38,535
Net Tax Capacity (1995 Assessment)	17,921		476	596	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.200</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$19,604	44.6%	\$520	\$650	\$798
Sales/Use Tax (Calendar 1995)	10,943	24.9	290	375	511
Motor Vehicle Excise Tax (Calendar 1995)	2,967	6.8	79	76	77
Motor Vehicle License Tax (Calendar 1995)	3,591	8.2	95	91	93
Motor Fuels Tax (Calendar 1995)	3,833	8.7	102	107	104
Corporate Income Tax (Calendar 1996)	2,984	6.8	79	100	123
<b>Total State Taxes</b>	<b>\$43,922</b>	<b>100.0</b>	<b>\$1,166</b>	<b>\$1,399</b>	<b>\$1,706</b>

I. Major State Aids/Credits	MURRAY			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$6,812	58.0%	\$707	\$770	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	0	0.0 *	0	275	254
Aid to Families with Dependent Children	0	0.0 *	0	14	31
General Assistance including GAMC	0	0.0 *	0	29	46
Social Services	0	0.0 *	0	81	87
Miscellaneous	0	0.0 *	0	11	14
<b>Total</b>	0	0.0 *	0	410	432
Highway Aid (Calendar 1995)					
County Aid	1,879	16.0	195	155	55
Municipal Aid	0	0.0	0	5	18
Township Aid	332	2.8	34	24	5
<b>Total</b>	2,210	18.8	229	184	77
Local Government Aid (Calendar 1996)	980	8.3	102	114	75
Disparity Reduction Aid (Calendar 1996)	147	1.3	15	12	6
Criminal Justice Aid (Payable 1996)	26	0.2	3	3	4
Community Corrections Funding (1996)	51	0.4	5	10	10
HACA (Payable 1996)					
County HACA	731	6.2	76	64	39
City/Town HACA	527	4.5	55	52	46
School District HACA	253	2.2	26	22	25
Miscellaneous District HACA	7	0.1	1	1	7
<b>Total</b>	1,517	12.9	157	139	116
<b>Total Aids</b>	<b>11,743</b>	<b>100.0</b>	<b>1,219</b>	<b>1,640</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	187	81.0	19	19	18
Regular (Renters)	38	16.4	4	9	19
Targeting Refund	6	2.6	1	1	1
<b>Total Property Tax Refunds</b>	<b>231</b>	<b>100.0</b>	<b>24</b>	<b>29</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$11,974</b>	<b>100.0</b>	<b>\$1,242</b>	<b>\$1,669</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$3,005	37.4%	\$312	\$265	\$247
City/Town Levy	1,022	12.7	106	116	148
School District Levy	3,974	49.4	412	361	397
Miscellaneous District Levy	36	0.4	4	32	165
<b>Total Levy</b>	<b>8,037</b>	<b>100.0</b>	<b>834</b>	<b>774</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>8,037</b>		<b>834</b>	<b>774</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	562,640		58,383	47,570	38,535
Net Tax Capacity (1995 Assessment)	7,310		759	674	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.099</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$3,671	42.9%	\$381	\$466	\$798
Sales/Use Tax (Calendar 1995)	1,892	22.1	196	324	511
Motor Vehicle Excise Tax (Calendar 1995)	756	8.8	78	76	77
Motor Vehicle License Tax (Calendar 1995)	915	10.7	95	92	93
Motor Fuels Tax (Calendar 1995)	986	11.5	102	123	104
Corporate Income Tax (Calendar 1996)	341	4.0	35	66	123
<b>Total State Taxes</b>	<b>\$8,561</b>	<b>100.0</b>	<b>\$888</b>	<b>\$1,147</b>	<b>\$1,706</b>

\* The human service amounts were not available by county for Region VII N (Lincoln, Lyon and Murray.) The total human services aid for the Region VII N is \$17.4 million. This amount is listed in Lyon County. Although human services aid is not distributed on a per capita basis, this measure may be used as an estimate of how many dollars were allocated to each of the three counties. For Region VII N, that amount is \$416. The estimated total amount in Murray County is \$4.0 million.

I. Major State Aids/Credits	NICOLLET			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$10,530	37.1%	\$354	\$730	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	4,903	17.3	165	237	254
Aid to Families with Dependent Children	333	1.2	11	15	31
General Assistance including GAMC	574	2.0	19	27	46
Social Services	2,089	7.4	70	85	87
Miscellaneous	193	0.7	6	10	14
Total	8,092	28.5	272	374	432
Highway Aid (Calendar 1995)					
County Aid	1,950	6.9	66	94	55
Municipal Aid	629	2.2	21	13	18
Township Aid	196	0.7	7	9	5
Total	2,775	9.8	93	116	77
Local Government Aid (Calendar 1996)	2,936	10.3	99	111	75
Disparity Reduction Aid (Calendar 1996)	45	0.2	2	6	6
Criminal Justice Aid (Payable 1996)	103	0.4	3	3	4
Community Corrections Funding (1996)	231	0.8	8	10	10
HACA (Payable 1996)					
County HACA	1,484	5.2	50	52	39
City/Town HACA	1,351	4.8	45	48	46
School District HACA	835	2.9	28	23	25
Miscellaneous District HACA	13	0.0	0	1	7
Total	3,683	13.0	124	124	116
<b>Total Aids</b>	<b>28,395</b>	<b>100.0</b>	<b>955</b>	<b>1,473</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	1	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>1</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	513	56.6	17	20	18
Regular (Renters)	369	40.7	12	11	19
Targeting Refund	25	2.8	1	2	1
<b>Total Property Tax Refunds</b>	<b>907</b>	<b>100.0</b>	<b>31</b>	<b>32</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$29,302</b>	<b>100.0</b>	<b>\$986</b>	<b>\$1,506</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$6,901	36.3%	\$232	\$235	\$247
City/Town Levy	3,100	16.3	104	120	148
School District Levy	8,280	43.6	279	316	397
Miscellaneous District Levy	730	3.8	25	28	165
<b>Total Levy</b>	<b>19,010</b>	<b>100.0</b>	<b>640</b>	<b>699</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>1</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>19,010</b>		<b>640</b>	<b>699</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	1,038,501		34,942	39,287	38,535
Net Tax Capacity (1995 Assessment)	15,157		510	586	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.254</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$19,182	53.4%	\$645	\$563	\$798
Sales/Use Tax (Calendar 1995)	6,772	18.8	228	342	511
Motor Vehicle Excise Tax (Calendar 1995)	2,019	5.6	68	73	77
Motor Vehicle License Tax (Calendar 1995)	2,444	6.8	82	89	93
Motor Fuels Tax (Calendar 1995)	3,044	8.5	102	103	104
Corporate Income Tax (Calendar 1996)	2,482	6.9	83	75	123
<b>Total State Taxes</b>	<b>\$35,942</b>	<b>100.0</b>	<b>\$1,209</b>	<b>\$1,244</b>	<b>\$1,706</b>



I. Major State Aids/Credits	NOBLES			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$16,007	48.7%	\$778	\$770	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	4,813	14.6	234	275	254
Aid to Families with Dependent Children	337	1.0	16	14	31
General Assistance including GAMC	597	1.8	29	29	46
Social Services	1,937	5.9	94	81	87
Miscellaneous	215	0.7	10	11	14
Total	7,899	24.0	384	410	432
Highway Aid (Calendar 1995)					
County Aid	2,490	7.6	121	155	55
Municipal Aid	272	0.8	13	5	18
Township Aid	397	1.2	19	24	5
Total	3,159	9.6	154	184	77
Local Government Aid (Calendar 1996)	2,437	7.4	118	114	75
Disparity Reduction Aid (Calendar 1996)	233	0.7	11	12	6
Criminal Justice Aid (Payable 1996)	61	0.2	3	3	4
Community Corrections Funding (1996)	233	0.7	11	10	10
HACA (Payable 1996)					
County HACA	1,053	3.2	51	64	39
City/Town HACA	1,139	3.5	55	52	46
School District HACA	630	1.9	31	22	25
Miscellaneous District HACA	52	0.2	3	1	7
Total	2,874	8.7	140	139	116
<b>Total Aids</b>	<b>32,902</b>	<b>100.0</b>	<b>1,599</b>	<b>1,640</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	358	58.0	17	19	18
Regular (Renters)	233	37.7	11	9	19
Targeting Refund	27	4.4	1	1	1
<b>Total Property Tax Refunds</b>	<b>617</b>	<b>100.0</b>	<b>30</b>	<b>29</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$33,520</b>	<b>100.0</b>	<b>\$1,629</b>	<b>\$1,669</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$3,869	26.8%	\$188	\$265	\$247
City/Town Levy	2,565	17.8	125	116	148
School District Levy	7,235	50.1	352	361	397
Miscellaneous District Levy	760	5.3	37	32	165
<b>Total Levy</b>	<b>14,429</b>	<b>100.0</b>	<b>701</b>	<b>774</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>14,429</b>		<b>701</b>	<b>774</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	897,983		43,638	47,570	38,535
Net Tax Capacity (1995 Assessment)	12,928		628	674	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.116</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$9,984	38.9%	\$485	\$466	\$798
Sales/Use Tax (Calendar 1995)	7,889	30.7	383	324	511
Motor Vehicle Excise Tax (Calendar 1995)	1,588	6.2	77	76	77
Motor Vehicle License Tax (Calendar 1995)	1,922	7.5	93	92	93
Motor Fuels Tax (Calendar 1995)	2,734	10.6	133	123	104
Corporate Income Tax (Calendar 1996)	1,558	6.1	76	66	123
<b>Total State Taxes</b>	<b>\$25,674</b>	<b>100.0</b>	<b>\$1,248</b>	<b>\$1,147</b>	<b>\$1,706</b>

I. Major State Aids/Credits	NORMAN			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$6,904	40.2%	\$877	\$954	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	3,747	21.8	476	325	254
Aid to Families with Dependent Children	178	1.0	23	25	31
General Assistance including GAMC	276	1.6	35	38	46
Social Services	864	5.0	110	105	87
Miscellaneous	72	0.4	9	13	14
Total	5,136	29.9	652	505	432
Highway Aid (Calendar 1995)					
County Aid	2,437	14.2	309	213	55
Municipal Aid	0	0.0	0	11	18
Township Aid	227	1.3	29	32	5
Total	2,664	15.5	338	256	77
Local Government Aid (Calendar 1996)	818	4.8	104	95	75
Disparity Reduction Aid (Calendar 1996)	47	0.3	6	9	6
Criminal Justice Aid (Payable 1996)	21	0.1	3	3	4
Community Corrections Funding (1996)	80	0.5	10	11	10
HACA (Payable 1996)					
County HACA	627	3.7	80	52	39
City/Town HACA	360	2.1	46	45	46
School District HACA	421	2.5	54	33	25
Miscellaneous District HACA	91	0.5	12	7	7
Total	1,499	8.7	190	138	116
<b>Total Aids</b>	<b>17,168</b>	<b>100.0</b>	<b>2,180</b>	<b>1,970</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	9	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>9</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	120	70.6	15	10	18
Regular (Renters)	48	28.2	6	8	19
Targeting Refund	2	1.3	0	0	1
<b>Total Property Tax Refunds</b>	<b>170</b>	<b>100.0</b>	<b>22</b>	<b>18</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$17,339</b>	<b>100.0</b>	<b>\$2,201</b>	<b>\$1,998</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$2,362	33.9%	\$300	\$236	\$247
City/Town Levy	821	11.8	104	112	148
School District Levy	3,567	51.3	453	365	397
Miscellaneous District Levy	208	3.0	26	21	165
<b>Total Levy</b>	<b>6,958</b>	<b>100.0</b>	<b>883</b>	<b>735</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>9</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>6,958</b>		<b>883</b>	<b>726</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	431,103		54,736	40,032	38,535
Net Tax Capacity (1995 Assessment)	5,681		721	624	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.225</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$3,055	41.0%	\$388	\$509	\$798
Sales/Use Tax (Calendar 1995)	1,827	24.6	232	262	511
Motor Vehicle Excise Tax (Calendar 1995)	543	7.3	69	69	77
Motor Vehicle License Tax (Calendar 1995)	658	8.8	84	83	93
Motor Fuels Tax (Calendar 1995)	1,098	14.8	139	120	104
Corporate Income Tax (Calendar 1996)	261	3.5	33	53	123
<b>Total State Taxes</b>	<b>\$7,441</b>	<b>100.0</b>	<b>\$945</b>	<b>\$1,097</b>	<b>\$1,706</b>

I. Major State Aids/Credits	OLMSTED			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$84,911	55.6%	\$737	\$740	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	22,812	14.9	198	224	254
Aid to Families with Dependent Children	2,393	1.6	21	16	31
General Assistance including GAMC	4,991	3.3	43	31	46
Social Services	8,671	5.7	75	78	87
Miscellaneous	1,558	1.0	14	12	14
Total	40,425	26.5	351	361	432
Highway Aid (Calendar 1995)					
County Aid	3,317	2.2	29	69	55
Municipal Aid	1,941	1.3	17	14	18
Township Aid	295	0.2	3	7	5
Total	5,553	3.6	48	90	77
Local Government Aid (Calendar 1996)	6,926	4.5	60	89	75
Disparity Reduction Aid (Calendar 1996)	57	0.0	0	8	6
Criminal Justice Aid (Payable 1996)	446	0.3	4	4	4
Community Corrections Funding (1996)	1,117	0.7	10	9	10
HACA (Payable 1996)					
County HACA	5,871	3.8	51	44	39
City/Town HACA	5,367	3.5	47	50	46
School District HACA	2,142	1.4	19	22	25
Miscellaneous District HACA	0	0.0	0	0	7
Total	13,381	8.8	116	116	116
<b>Total Aids</b>	<b>152,815</b>	<b>100.0</b>	<b>1,327</b>	<b>1,418</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	1,190	40.9	10	15	18
Regular (Renters)	1,698	58.3	15	12	19
Targeting Refund	25	0.8	0	1	1
<b>Total Property Tax Refunds</b>	<b>2,913</b>	<b>100.0</b>	<b>25</b>	<b>28</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$155,727</b>	<b>100.0</b>	<b>\$1,352</b>	<b>\$1,445</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$28,716	30.0%	\$249	\$212	\$247
City/Town Levy	17,965	18.7	156	138	148
School District Levy	45,134	47.1	392	330	397
Miscellaneous District Levy	4,004	4.2	35	31	165
<b>Total Levy</b>	<b>95,818</b>	<b>100.0</b>	<b>832</b>	<b>711</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>95,818</b>		<b>832</b>	<b>711</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	4,048,741		35,155	35,092	38,535
Net Tax Capacity (1995 Assessment)	76,555		665	596	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.252</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$100,980	46.6%	\$877	\$650	\$798
Sales/Use Tax (Calendar 1995)	66,747	30.8	580	375	511
Motor Vehicle Excise Tax (Calendar 1995)	9,259	4.3	80	76	77
Motor Vehicle License Tax (Calendar 1995)	11,206	5.2	97	91	93
Motor Fuels Tax (Calendar 1995)	10,071	4.6	87	107	104
Corporate Income Tax (Calendar 1996)	18,614	8.6	162	100	123
<b>Total State Taxes</b>	<b>\$216,877</b>	<b>100.0</b>	<b>\$1,883</b>	<b>\$1,399</b>	<b>\$1,706</b>

I. Major State Aids/Credits	OTTERTAIL			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$39,544	48.6%	\$738	\$795	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	16,878	20.7	315	290	254
Aid to Families with Dependent Children	766	0.9	14	26	31
General Assistance including GAMC	2,036	2.5	38	41	46
Social Services	5,163	6.3	96	106	87
Miscellaneous	599	0.7	11	12	14
Total	25,441	31.3	475	474	432
Highway Aid (Calendar 1995)					
County Aid	5,635	6.9	105	109	55
Municipal Aid	402	0.5	8	10	18
Township Aid	701	0.9	13	15	5
Total	6,738	8.3	126	134	77
Local Government Aid (Calendar 1996)	3,952	4.9	74	84	75
Disparity Reduction Aid (Calendar 1996)	53	0.1	1	2	6
Criminal Justice Aid (Payable 1996)	187	0.2	3	4	4
Community Corrections Funding (1996)	338	0.4	6	10	10
HACA (Payable 1996)					
County HACA	2,044	2.5	38	43	39
City/Town HACA	1,765	2.2	33	32	46
School District HACA	1,158	1.4	22	24	25
Miscellaneous District HACA	148	0.2	3	3	7
Total	5,116	6.3	96	102	116
<b>Total Aids</b>	<b>81,369</b>	<b>100.0</b>	<b>1,519</b>	<b>1,605</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	21	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>21</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	666	58.3	12	15	18
Regular (Renters)	459	40.2	9	10	19
Targeting Refund	17	1.5	0	1	1
<b>Total Property Tax Refunds</b>	<b>1,141</b>	<b>100.0</b>	<b>21</b>	<b>26</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$82,510</b>	<b>100.0</b>	<b>\$1,541</b>	<b>\$1,652</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$11,234	32.5%	\$210	\$247	\$247
City/Town Levy	5,601	16.2	105	96	148
School District Levy	16,277	47.2	304	312	397
Miscellaneous District Levy	1,407	4.1	26	28	165
<b>Total Levy</b>	<b>34,518</b>	<b>100.0</b>	<b>645</b>	<b>683</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>21</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>34,518</b>		<b>645</b>	<b>662</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	1,906,552		35,602	35,708	38,535
Net Tax Capacity (1995 Assessment)	29,949		559	553	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.153</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$22,677	36.2%	\$423	\$447	\$798
Sales/Use Tax (Calendar 1995)	21,564	34.4	403	347	511
Motor Vehicle Excise Tax (Calendar 1995)	3,886	6.2	73	69	77
Motor Vehicle License Tax (Calendar 1995)	4,703	7.5	88	83	93
Motor Fuels Tax (Calendar 1995)	6,886	11.0	129	124	104
Corporate Income Tax (Calendar 1996)	2,880	4.6	54	52	123
<b>Total State Taxes</b>	<b>\$62,595</b>	<b>100.0</b>	<b>\$1,169</b>	<b>\$1,122</b>	<b>\$1,706</b>

I. Major State Aids/Credits	PENNINGTON			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$13,168	51.6%	\$969	\$954	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	3,705	14.5	273	325	254
Aid to Families with Dependent Children	307	1.2	23	25	31
General Assistance including GAMC	502	2.0	37	38	46
Social Services	1,633	6.4	120	105	87
Miscellaneous	239	0.9	18	13	14
Total	6,385	25.0	470	505	432
Highway Aid (Calendar 1995)					
County Aid	2,054	8.0	151	213	55
Municipal Aid	330	1.3	24	11	18
Township Aid	129	0.5	9	32	5
Total	2,513	9.8	185	256	77
Local Government Aid (Calendar 1996)	1,256	4.9	92	95	75
Disparity Reduction Aid (Calendar 1996)	271	1.1	20	9	6
Criminal Justice Aid (Payable 1996)	59	0.2	4	3	4
Community Corrections Funding (1996)	103	0.4	8	11	10
HACA (Payable 1996)					
County HACA	653	2.6	48	52	39
City/Town HACA	606	2.4	45	45	46
School District HACA	472	1.8	35	33	25
Miscellaneous District HACA	43	0.2	3	7	7
Total	1,775	7.0	131	138	116
<b>Total Aids</b>	<b>25,530</b>	<b>100.0</b>	<b>1,879</b>	<b>1,970</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	9	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>9</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	131	48.5	10	10	18
Regular (Renters)	137	50.7	10	8	19
Targeting Refund	2	0.8	0	0	1
<b>Total Property Tax Refunds</b>	<b>270</b>	<b>100.0</b>	<b>20</b>	<b>18</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$25,800</b>	<b>100.0</b>	<b>\$1,899</b>	<b>\$1,998</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$3,046	40.7%	\$224	\$236	\$247
City/Town Levy	1,279	17.1	94	112	148
School District Levy	3,067	41.0	226	365	397
Miscellaneous District Levy	87	1.2	6	21	165
<b>Total Levy</b>	<b>7,478</b>	<b>100.0</b>	<b>550</b>	<b>735</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>9</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>7,478</b>		<b>550</b>	<b>726</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	311,888		22,957	40,032	38,535
Net Tax Capacity (1995 Assessment)	4,997		368	624	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.497</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$10,407	50.5%	\$766	\$509	\$798
Sales/Use Tax (Calendar 1995)	5,596	27.2	412	262	511
Motor Vehicle Excise Tax (Calendar 1995)	941	4.6	69	69	77
Motor Vehicle License Tax (Calendar 1995)	1,139	5.5	84	83	93
Motor Fuels Tax (Calendar 1995)	1,342	6.5	99	120	104
Corporate Income Tax (Calendar 1996)	1,181	5.7	87	53	123
<b>Total State Taxes</b>	<b>\$20,606</b>	<b>100.0</b>	<b>\$1,517</b>	<b>\$1,097</b>	<b>\$1,706</b>

I. Major State Aids/Credits	PINE			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$21,194	53.2%	\$909	\$971	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	6,511	16.3	279	243	254
Aid to Families with Dependent Children	812	2.0	35	26	31
General Assistance including GAMC	1,127	2.8	48	35	46
Social Services	1,879	4.7	81	74	87
Miscellaneous	366	0.9	16	11	14
Total	10,696	26.8	459	389	432
Highway Aid (Calendar 1995)					
County Aid	4,252	10.7	182	97	55
Municipal Aid	0	0.0	0	1	18
Township Aid	248	0.6	11	6	5
Total	4,501	11.3	193	105	77
Local Government Aid (Calendar 1996)	978	2.5	42	37	75
Disparity Reduction Aid (Calendar 1996)	3	0.0	0	2	6
Criminal Justice Aid (Payable 1996)	112	0.3	5	4	4
Community Corrections Funding (1996)	257	0.6	11	11	10
HACA (Payable 1996)					
County HACA	747	1.9	32	53	39
City/Town HACA	518	1.3	22	24	46
School District HACA	817	2.1	35	32	25
Miscellaneous District HACA	20	0.1	1	0	7
Total	2,102	5.3	90	109	116
<b>Total Aids</b>	<b>39,844</b>	<b>100.0</b>	<b>1,708</b>	<b>1,627</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	11	100.0	0	0	1
<b>Total Property Tax Credits</b>	<b>11</b>	<b>100.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	374	63.0	16	20	18
Regular (Renters)	209	35.2	9	11	19
Targeting Refund	11	1.8	0	1	1
<b>Total Property Tax Refunds</b>	<b>593</b>	<b>100.0</b>	<b>25</b>	<b>32</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$40,448</b>	<b>100.0</b>	<b>\$1,734</b>	<b>\$1,660</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$5,652	37.2%	\$242	\$264	\$247
City/Town Levy	2,195	14.4	94	92	148
School District Levy	6,475	42.6	278	249	397
Miscellaneous District Levy	886	5.8	38	32	165
<b>Total Levy</b>	<b>15,209</b>	<b>100.0</b>	<b>652</b>	<b>636</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>11</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>15,198</b>		<b>652</b>	<b>636</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	728,373		31,230	30,093	38,535
Net Tax Capacity (1995 Assessment)	11,967		513	459	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.271</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$8,984	38.6%	\$385	\$527	\$798
Sales/Use Tax (Calendar 1995)	5,260	22.6	226	247	511
Motor Vehicle Excise Tax (Calendar 1995)	1,569	6.7	67	71	77
Motor Vehicle License Tax (Calendar 1995)	1,899	8.2	81	86	93
Motor Fuels Tax (Calendar 1995)	4,976	21.4	213	148	104
Corporate Income Tax (Calendar 1996)	594	2.6	25	48	123
<b>Total State Taxes</b>	<b>\$23,283</b>	<b>100.0</b>	<b>\$998</b>	<b>\$1,126</b>	<b>\$1,706</b>

I. Major State Aids/Credits	PIPESTONE			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$9,312	50.2%	\$890	\$770	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	3,433	18.5	328	275	254
Aid to Families with Dependent Children	160	0.9	15	14	31
General Assistance including GAMC	270	1.5	26	29	46
Social Services	734	4.0	70	81	87
Miscellaneous	118	0.6	11	11	14
Total	4,715	25.4	450	410	432
Highway Aid (Calendar 1995)					
County Aid	1,578	8.5	151	155	55
Municipal Aid	0	0.0	0	5	18
Township Aid	170	0.9	16	24	5
Total	1,748	9.4	167	184	77
Local Government Aid (Calendar 1996)	1,211	6.5	116	114	75
Disparity Reduction Aid (Calendar 1996)	238	1.3	23	12	6
Criminal Justice Aid (Payable 1996)	27	0.1	3	3	4
Community Corrections Funding (1996)	58	0.3	6	10	10
HACA (Payable 1996)					
County HACA	684	3.7	65	64	39
City/Town HACA	419	2.3	40	52	46
School District HACA	133	0.7	13	22	25
Miscellaneous District HACA	3	0.0	0	1	7
Total	1,238	6.7	118	139	116
<b>Total Aids</b>	<b>18,547</b>	<b>100.0</b>	<b>1,772</b>	<b>1,640</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	220	70.9	21	19	18
Regular (Renters)	79	25.3	8	9	19
Targeting Refund	12	3.8	1	1	1
<b>Total Property Tax Refunds</b>	<b>310</b>	<b>100.0</b>	<b>30</b>	<b>29</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$18,857</b>	<b>100.0</b>	<b>\$1,801</b>	<b>\$1,669</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$3,149	46.0%	\$301	\$265	\$247
City/Town Levy	936	13.7	89	116	148
School District Levy	2,503	36.6	239	361	397
Miscellaneous District Levy	255	3.7	24	32	165
<b>Total Levy</b>	<b>6,843</b>	<b>100.0</b>	<b>654</b>	<b>774</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>6,843</b>		<b>654</b>	<b>774</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	384,482		36,729	47,570	38,535
Net Tax Capacity (1995 Assessment)	5,218		498	674	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.311</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$4,397	41.0%	\$420	\$466	\$798
Sales/Use Tax (Calendar 1995)	2,922	27.2	279	324	511
Motor Vehicle Excise Tax (Calendar 1995)	747	7.0	71	76	77
Motor Vehicle License Tax (Calendar 1995)	904	8.4	86	92	93
Motor Fuels Tax (Calendar 1995)	1,224	11.4	117	123	104
Corporate Income Tax (Calendar 1996)	540	5.0	52	66	123
<b>Total State Taxes</b>	<b>\$10,734</b>	<b>100.0</b>	<b>\$1,025</b>	<b>\$1,147</b>	<b>\$1,706</b>

I. Major State Aids/Credits	POLK			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$29,753	45.3%	\$905	\$954	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	11,331	17.2	345	325	254
Aid to Families with Dependent Children	1,492	2.3	45	25	31
General Assistance including GAMC	1,795	2.7	55	38	46
Social Services	4,901	7.5	149	105	87
Miscellaneous	577	0.9	18	13	14
Total	20,095	30.6	611	505	432
Highway Aid (Calendar 1995)					
County Aid	4,795	7.3	146	213	55
Municipal Aid	639	1.0	19	11	18
Township Aid	945	1.4	29	32	5
Total	6,379	9.7	194	256	77
Local Government Aid (Calendar 1996)	4,170	6.3	127	95	75
Disparity Reduction Aid (Calendar 1996)	233	0.4	7	9	6
Criminal Justice Aid (Payable 1996)	120	0.2	4	3	4
Community Corrections Funding (1996)	480	0.7	15	11	10
HACA (Payable 1996)					
County HACA	1,466	2.2	45	52	39
City/Town HACA	1,771	2.7	54	45	46
School District HACA	947	1.4	29	33	25
Miscellaneous District HACA	284	0.4	9	7	7
Total	4,468	6.8	136	138	116
<b>Total Aids</b>	<b>65,698</b>	<b>100.0</b>	<b>1,998</b>	<b>1,970</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	844	100.0	26	9	1
<b>Total Property Tax Credits</b>	<b>844</b>	<b>100.0</b>	<b>26</b>	<b>9</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	332	49.2	10	10	18
Regular (Renters)	329	48.8	10	8	19
Targeting Refund	14	2.0	0	0	1
<b>Total Property Tax Refunds</b>	<b>675</b>	<b>100.0</b>	<b>21</b>	<b>18</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$67,217</b>	<b>100.0</b>	<b>\$2,044</b>	<b>\$1,998</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$8,477	34.6%	\$258	\$236	\$247
City/Town Levy	4,190	17.1	127	112	148
School District Levy	10,831	44.2	329	365	397
Miscellaneous District Levy	1,002	4.1	30	21	165
<b>Total Levy</b>	<b>24,500</b>	<b>100.0</b>	<b>745</b>	<b>735</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>844</b>		<b>26</b>	<b>9</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>23,656</b>		<b>719</b>	<b>726</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	1,323,476		40,246	40,032	38,535
Net Tax Capacity (1995 Assessment)	20,148		613	624	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.216</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$14,610	44.0%	\$444	\$509	\$798
Sales/Use Tax (Calendar 1995)	8,208	24.7	250	262	511
Motor Vehicle Excise Tax (Calendar 1995)	2,189	6.6	67	69	77
Motor Vehicle License Tax (Calendar 1995)	2,650	8.0	81	83	93
Motor Fuels Tax (Calendar 1995)	3,911	11.8	119	120	104
Corporate Income Tax (Calendar 1996)	1,648	5.0	50	53	123
<b>Total State Taxes</b>	<b>\$33,215</b>	<b>100.0</b>	<b>\$1,010</b>	<b>\$1,097</b>	<b>\$1,706</b>



I. Major State Aids/Credits	POPE			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$8,935	46.8%	\$816	\$795	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	3,420	17.9	312	290	254
Aid to Families with Dependent Children	122	0.6	11	26	31
General Assistance including GAMC	404	2.1	37	41	46
Social Services	1,129	5.9	103	106	87
Miscellaneous	84	0.4	8	12	14
Total	5,160	27.1	471	474	432
Highway Aid (Calendar 1995)					
County Aid	2,088	10.9	191	109	55
Municipal Aid	0	0.0	0	10	18
Township Aid	375	2.0	34	15	5
Total	2,463	12.9	225	134	77
Local Government Aid (Calendar 1996)	841	4.4	77	84	75
Disparity Reduction Aid (Calendar 1996)	73	0.4	7	2	6
Criminal Justice Aid (Payable 1996)	32	0.2	3	4	4
Community Corrections Funding (1996)	73	0.4	7	10	10
HACA (Payable 1996)					
County HACA	604	3.2	55	43	39
City/Town HACA	515	2.7	47	32	46
School District HACA	283	1.5	26	24	25
Miscellaneous District HACA	95	0.5	9	3	7
Total	1,496	7.8	137	102	116
<b>Total Aids</b>	<b>19,073</b>	<b>100.0</b>	<b>1,741</b>	<b>1,605</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	10	100.0	1	21	1
<b>Total Property Tax Credits</b>	<b>10</b>	<b>100.0</b>	<b>1</b>	<b>21</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	271	67.9	25	15	18
Regular (Renters)	123	30.7	11	10	19
Targeting Refund	6	1.4	1	1	1
<b>Total Property Tax Refunds</b>	<b>399</b>	<b>100.0</b>	<b>36</b>	<b>26</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$19,481</b>	<b>100.0</b>	<b>\$1,778</b>	<b>\$1,652</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$2,640	33.8%	\$241	\$247	\$247
City/Town Levy	1,294	16.5	118	96	148
School District Levy	3,472	44.4	317	312	397
Miscellaneous District Levy	413	5.3	38	28	165
<b>Total Levy</b>	<b>7,818</b>	<b>100.0</b>	<b>714</b>	<b>683</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>10</b>		<b>1</b>	<b>21</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>7,808</b>		<b>713</b>	<b>662</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	413,644		37,755	35,708	38,535
Net Tax Capacity (1995 Assessment)	5,668		517	553	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.379</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$4,610	42.1%	\$421	\$447	\$798
Sales/Use Tax (Calendar 1995)	2,731	25.0	249	347	511
Motor Vehicle Excise Tax (Calendar 1995)	775	7.1	71	69	77
Motor Vehicle License Tax (Calendar 1995)	938	8.6	86	83	93
Motor Fuels Tax (Calendar 1995)	1,295	11.8	118	124	104
Corporate Income Tax (Calendar 1996)	593	5.4	54	52	123
<b>Total State Taxes</b>	<b>\$10,943</b>	<b>100.0</b>	<b>\$999</b>	<b>\$1,122</b>	<b>\$1,706</b>

I. Major State Aids/Credits	RAMSEY			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$367,494	48.1%	\$741	\$695	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	136,646	17.9	275	249	254
Aid to Families with Dependent Children	29,206	3.8	59	38	31
General Assistance including GAMC	31,518	4.1	64	53	46
Social Services	55,001	7.2	111	84	87
Miscellaneous	9,872	1.3	20	15	14
Total	262,243	34.3	529	440	432
Highway Aid (Calendar 1995)					
County Aid	8,058	1.1	16	17	55
Municipal Aid	12,321	1.6	25	24	18
Township Aid	10	0.0	0	0	5
Total	20,388	2.7	41	41	77
Local Government Aid (Calendar 1996)	47,463	6.2	96	62	75
Disparity Reduction Aid (Calendar 1996)	1,063	0.1	2	1	6
Criminal Justice Aid (Payable 1996)	2,523	0.3	5	5	4
Community Corrections Funding (1996)	6,185	0.8	12	10	10
HACA (Payable 1996)					
County HACA	12,505	1.6	25	34	39
City/Town HACA	27,479	3.6	55	49	46
School District HACA	12,183	1.6	25	26	25
Miscellaneous District HACA	4,370	0.6	9	11	7
Total	56,537	7.4	114	120	116
<b>Total Aids</b>	<b>763,896</b>	<b>100.0</b>	<b>1,540</b>	<b>1,374</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	453	100.0	1	0	1
<b>Total Property Tax Credits</b>	<b>453</b>	<b>100.0</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	9,541	37.1	19	19	18
Regular (Renters)	15,990	62.1	32	26	19
Targeting Refund	205	0.8	0	1	1
<b>Total Property Tax Refunds</b>	<b>25,736</b>	<b>100.0</b>	<b>52</b>	<b>46</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$790,084</b>	<b>100.0</b>	<b>\$1,593</b>	<b>\$1,421</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$122,395	24.1%	\$247	\$251	\$247
City/Town Levy	78,358	15.4	158	172	148
School District Levy	197,487	38.9	398	465	397
Miscellaneous District Levy	109,333	21.5	220	281	165
<b>Total Levy</b>	<b>507,573</b>	<b>100.0</b>	<b>1,023</b>	<b>1,170</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>453</b>		<b>1</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>507,120</b>		<b>1,022</b>	<b>1,170</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	16,750,845		33,767	41,235	38,535
Net Tax Capacity (1995 Assessment)	355,939		718	876	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.426</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$425,107	45.1%	\$857	\$1,022	\$798
Sales/Use Tax (Calendar 1995)	300,715	31.9	606	647	511
Motor Vehicle Excise Tax (Calendar 1995)	39,279	4.2	79	82	77
Motor Vehicle License Tax (Calendar 1995)	47,539	5.0	96	99	93
Motor Fuels Tax (Calendar 1995)	44,213	4.7	89	94	104
Corporate Income Tax (Calendar 1996)	85,691	9.1	173	167	123
<b>Total State Taxes</b>	<b>\$942,543</b>	<b>100.0</b>	<b>\$1,900</b>	<b>\$2,111</b>	<b>\$1,706</b>

I. Major State Aids/Credits	RED LAKE			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$4,874	47.5%	\$1,094	\$954	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	1,689	16.4	379	325	254
Aid to Families with Dependent Children	46	0.5	10	25	31
General Assistance including GAMC	148	1.4	33	38	46
Social Services	336	3.3	75	105	87
Miscellaneous	40	0.4	9	13	14
Total	2,260	22.0	507	505	432
Highway Aid (Calendar 1995)					
County Aid	1,520	14.8	341	213	55
Municipal Aid	0	0.0	0	11	18
Township Aid	90	0.9	20	32	5
Total	1,609	15.7	361	256	77
Local Government Aid (Calendar 1996)	496	4.8	111	95	75
Disparity Reduction Aid (Calendar 1996)	235	2.3	53	9	6
Criminal Justice Aid (Payable 1996)	14	0.1	3	3	4
Community Corrections Funding (1996)	55	0.5	12	11	10
HACA (Payable 1996)					
County HACA	358	3.5	80	52	39
City/Town HACA	256	2.5	57	45	46
School District HACA	97	0.9	22	33	25
Miscellaneous District HACA	19	0.2	4	7	7
Total	729	7.1	164	138	116
<b>Total Aids</b>	<b>10,272</b>	<b>100.0</b>	<b>2,306</b>	<b>1,970</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	9	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>9</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	41	59.9	9	10	18
Regular (Renters)	26	38.3	6	8	19
Targeting Refund	1	1.8	0	0	1
<b>Total Property Tax Refunds</b>	<b>68</b>	<b>100.0</b>	<b>15</b>	<b>18</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$10,340</b>	<b>100.0</b>	<b>\$2,321</b>	<b>\$1,998</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$981	39.7%	\$220	\$236	\$247
City/Town Levy	452	18.3	101	112	148
School District Levy	990	40.0	222	365	397
Miscellaneous District Levy	51	2.1	11	21	165
<b>Total Levy</b>	<b>2,474</b>	<b>100.0</b>	<b>555</b>	<b>735</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>9</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>2,474</b>		<b>555</b>	<b>726</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	132,436		29,727	40,032	38,535
Net Tax Capacity (1995 Assessment)	2,210		496	624	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.119</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$1,575	41.7%	\$354	\$509	\$798
Sales/Use Tax (Calendar 1995)	871	23.0	195	262	511
Motor Vehicle Excise Tax (Calendar 1995)	292	7.7	66	69	77
Motor Vehicle License Tax (Calendar 1995)	354	9.4	79	83	93
Motor Fuels Tax (Calendar 1995)	560	14.8	126	120	104
Corporate Income Tax (Calendar 1996)	129	3.4	29	53	123
<b>Total State Taxes</b>	<b>\$3,780</b>	<b>100.0</b>	<b>\$849</b>	<b>\$1,097</b>	<b>\$1,706</b>

I. Major State Aids/Credits	REDWOOD			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$13,583	46.7%	\$784	\$770	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	4,903	16.8	283	275	254
Aid to Families with Dependent Children	182	0.6	11	14	31
General Assistance including GAMC	343	1.2	20	29	46
Social Services	1,734	6.0	100	81	87
Miscellaneous	251	0.9	14	11	14
Total	7,413	25.5	428	410	432
Highway Aid (Calendar 1995)					
County Aid	2,721	9.4	157	155	55
Municipal Aid	0	0.0	0	5	18
Township Aid	333	1.1	19	24	5
Total	3,054	10.5	176	184	77
Local Government Aid (Calendar 1996)	2,015	6.9	116	114	75
Disparity Reduction Aid (Calendar 1996)	136	0.5	8	12	6
Criminal Justice Aid (Payable 1996)	61	0.2	3	3	4
Community Corrections Funding (1996)	228	0.8	13	10	10
HACA (Payable 1996)					
County HACA	1,117	3.8	64	64	39
City/Town HACA	954	3.3	55	52	46
School District HACA	531	1.8	31	22	25
Miscellaneous District HACA	7	0.0	0	1	7
Total	2,610	9.0	151	139	116
<b>Total Aids</b>	<b>29,100</b>	<b>100.0</b>	<b>1,680</b>	<b>1,640</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	420	72.5	24	19	18
Regular (Renters)	132	22.8	8	9	19
Targeting Refund	27	4.7	2	1	1
<b>Total Property Tax Refunds</b>	<b>579</b>	<b>100.0</b>	<b>33</b>	<b>29</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$29,679</b>	<b>100.0</b>	<b>\$1,713</b>	<b>\$1,669</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$4,695	33.6%	\$271	\$265	\$247
City/Town Levy	2,211	15.8	128	116	148
School District Levy	6,717	48.1	388	361	397
Miscellaneous District Levy	339	2.4	20	32	165
<b>Total Levy</b>	<b>13,962</b>	<b>100.0</b>	<b>806</b>	<b>774</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>13,962</b>		<b>806</b>	<b>774</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	904,341		52,199	47,570	38,535
Net Tax Capacity (1995 Assessment)	11,798		681	674	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.183</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$9,191	44.7%	\$531	\$466	\$798
Sales/Use Tax (Calendar 1995)	5,369	26.1	310	324	511
Motor Vehicle Excise Tax (Calendar 1995)	1,356	6.6	78	76	77
Motor Vehicle License Tax (Calendar 1995)	1,641	8.0	95	92	93
Motor Fuels Tax (Calendar 1995)	2,027	9.9	117	123	104
Corporate Income Tax (Calendar 1996)	970	4.7	56	66	123
<b>Total State Taxes</b>	<b>\$20,554</b>	<b>100.0</b>	<b>\$1,186</b>	<b>\$1,147</b>	<b>\$1,706</b>

I. Major State Aids/Credits	RENVILLE			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$10,852	40.6%	\$618	\$851	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	5,170	19.4	294	255	254
Aid to Families with Dependent Children	395	1.5	22	20	31
General Assistance including GAMC	371	1.4	21	27	46
Social Services	1,492	5.6	85	91	87
Miscellaneous	165	0.6	9	11	14
Total	7,593	28.4	432	403	432
Highway Aid (Calendar 1995)					
County Aid	3,043	11.4	173	86	55
Municipal Aid	0	0.0	0	9	18
Township Aid	397	1.5	23	9	5
Total	3,441	12.9	196	105	77
Local Government Aid (Calendar 1996)	2,070	7.8	118	85	75
Disparity Reduction Aid (Calendar 1996)	210	0.8	12	5	6
Criminal Justice Aid (Payable 1996)	54	0.2	3	4	4
Community Corrections Funding (1996)	135	0.5	8	8	10
HACA (Payable 1996)					
County HACA	913	3.4	52	49	39
City/Town HACA	1,075	4.0	61	47	46
School District HACA	341	1.3	19	26	25
Miscellaneous District HACA	13	0.1	1	1	7
Total	2,342	8.8	133	122	116
<b>Total Aids</b>	<b>26,698</b>	<b>100.0</b>	<b>1,520</b>	<b>1,582</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	394	72.7	22	20	18
Regular (Renters)	109	20.1	6	11	19
Targeting Refund	39	7.2	2	1	1
<b>Total Property Tax Refunds</b>	<b>542</b>	<b>100.0</b>	<b>31</b>	<b>32</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$27,239</b>	<b>100.0</b>	<b>\$1,551</b>	<b>\$1,614</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$4,350	29.2%	\$248	\$220	\$247
City/Town Levy	2,747	18.5	156	121	148
School District Levy	7,355	49.5	419	327	397
Miscellaneous District Levy	420	2.8	24	23	165
<b>Total Levy</b>	<b>14,872</b>	<b>100.0</b>	<b>847</b>	<b>691</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>14,872</b>		<b>847</b>	<b>691</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	1,082,336		61,612	38,112	38,535
Net Tax Capacity (1995 Assessment)	14,236		810	556	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.045</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$8,856	46.3%	\$504	\$565	\$798
Sales/Use Tax (Calendar 1995)	3,941	20.6	224	381	511
Motor Vehicle Excise Tax (Calendar 1995)	1,376	7.2	78	75	77
Motor Vehicle License Tax (Calendar 1995)	1,666	8.7	95	90	93
Motor Fuels Tax (Calendar 1995)	2,269	11.9	129	106	104
Corporate Income Tax (Calendar 1996)	1,010	5.3	57	83	123
<b>Total State Taxes</b>	<b>\$19,119</b>	<b>100.0</b>	<b>\$1,088</b>	<b>\$1,300</b>	<b>\$1,706</b>

I. Major State Aids/Credits	RICE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$36,484	53.4%	\$691	\$740	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	10,664	15.6	202	224	254
Aid to Families with Dependent Children	742	1.1	14	16	31
General Assistance including GAMC	1,194	1.7	23	31	46
Social Services	3,564	5.2	67	78	87
Miscellaneous	845	1.2	16	12	14
Total	17,008	24.9	322	361	432
Highway Aid (Calendar 1995)					
County Aid	2,543	3.7	48	69	55
Municipal Aid	965	1.4	18	14	18
Township Aid	199	0.3	4	7	5
Total	3,707	5.4	70	90	77
Local Government Aid (Calendar 1996)	5,203	7.6	99	89	75
Disparity Reduction Aid (Calendar 1996)	123	0.2	2	8	6
Criminal Justice Aid (Payable 1996)	213	0.3	4	4	4
Community Corrections Funding (1996)	668	1.0	13	9	10
HACA (Payable 1996)					
County HACA	1,544	2.3	29	44	39
City/Town HACA	1,881	2.8	36	50	46
School District HACA	1,465	2.1	28	22	25
Miscellaneous District HACA	40	0.1	1	0	7
Total	4,930	7.2	93	116	116
<b>Total Aids</b>	<b>68,335</b>	<b>100.0</b>	<b>1,294</b>	<b>1,418</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	894	56.9	17	15	18
Regular (Renters)	615	39.2	12	12	19
Targeting Refund	61	3.9	1	1	1
<b>Total Property Tax Refunds</b>	<b>1,570</b>	<b>100.0</b>	<b>30</b>	<b>28</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$69,906</b>	<b>100.0</b>	<b>\$1,323</b>	<b>\$1,445</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$8,317	26.9%	\$157	\$212	\$247
City/Town Levy	5,372	17.4	102	138	148
School District Levy	15,307	49.5	290	330	397
Miscellaneous District Levy	1,913	6.2	36	31	165
<b>Total Levy</b>	<b>30,909</b>	<b>100.0</b>	<b>585</b>	<b>711</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>30,909</b>		<b>585</b>	<b>711</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	1,654,962		31,332	35,092	38,535
Net Tax Capacity (1995 Assessment)	26,005		492	596	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.189</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$33,121	48.4%	\$627	\$650	\$798
Sales/Use Tax (Calendar 1995)	16,929	24.7	321	375	511
Motor Vehicle Excise Tax (Calendar 1995)	3,635	5.3	69	76	77
Motor Vehicle License Tax (Calendar 1995)	4,399	6.4	83	91	93
Motor Fuels Tax (Calendar 1995)	5,691	8.3	108	107	104
Corporate Income Tax (Calendar 1996)	4,635	6.8	88	100	123
<b>Total State Taxes</b>	<b>\$68,411</b>	<b>100.0</b>	<b>\$1,295</b>	<b>\$1,399</b>	<b>\$1,706</b>

I. Major State Aids/Credits	ROCK			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$8,032	50.2%	\$808	\$770	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	2,097	13.1	211	275	254
Aid to Families with Dependent Children	127	0.8	13	14	31
General Assistance including GAMC	137	0.9	14	29	46
Social Services	614	3.8	62	81	87
Miscellaneous	74	0.5	7	11	14
Total	3,048	19.0	307	410	432
Highway Aid (Calendar 1995)					
County Aid	1,847	11.5	186	155	55
Municipal Aid	0	0.0	0	5	18
Township Aid	611	3.8	61	24	5
Total	2,458	15.4	247	184	77
Local Government Aid (Calendar 1996)	1,158	7.2	116	114	75
Disparity Reduction Aid (Calendar 1996)	82	0.5	8	12	6
Criminal Justice Aid (Payable 1996)	30	0.2	3	3	4
Community Corrections Funding (1996)	103	0.6	10	10	10
HACA (Payable 1996)					
County HACA	599	3.7	60	64	39
City/Town HACA	383	2.4	39	52	46
School District HACA	111	0.7	11	22	25
Miscellaneous District HACA	4	0.0	0	1	7
Total	1,098	6.9	110	139	116
<b>Total Aids</b>	<b>16,009</b>	<b>100.0</b>	<b>1,610</b>	<b>1,640</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	144	65.2	15	19	18
Regular (Renters)	71	32.2	7	9	19
Targeting Refund	6	2.6	1	1	1
<b>Total Property Tax Refunds</b>	<b>221</b>	<b>100.0</b>	<b>22</b>	<b>29</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$16,231</b>	<b>100.0</b>	<b>\$1,632</b>	<b>\$1,669</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$2,187	31.7%	\$220	\$265	\$247
City/Town Levy	997	14.5	100	116	148
School District Levy	3,568	51.7	359	361	397
Miscellaneous District Levy	144	2.1	14	32	165
<b>Total Levy</b>	<b>6,897</b>	<b>100.0</b>	<b>694</b>	<b>774</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>6,897</b>		<b>694</b>	<b>774</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	497,219		50,007	47,570	38,535
Net Tax Capacity (1995 Assessment)	6,573		661	674	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.049</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$4,177	41.3%	\$420	\$466	\$798
Sales/Use Tax (Calendar 1995)	2,127	21.0	214	324	511
Motor Vehicle Excise Tax (Calendar 1995)	772	7.6	78	76	77
Motor Vehicle License Tax (Calendar 1995)	934	9.2	94	92	93
Motor Fuels Tax (Calendar 1995)	1,610	15.9	162	123	104
Corporate Income Tax (Calendar 1996)	492	4.9	49	66	123
<b>Total State Taxes</b>	<b>\$10,111</b>	<b>100.0</b>	<b>\$1,017</b>	<b>\$1,147</b>	<b>\$1,706</b>

I. Major State Aids/Credits	ROSEAU			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$19,273	64.7%	\$1,187	\$954	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	3,899	13.1	240	325	254
Aid to Families with Dependent Children	113	0.4	7	25	31
General Assistance including GAMC	193	0.6	12	38	46
Social Services	733	2.5	45	105	87
Miscellaneous	105	0.4	6	13	14
Total	5,044	16.9	311	505	432
Highway Aid (Calendar 1995)					
County Aid	2,727	9.1	168	213	55
Municipal Aid	0	0.0	0	11	18
Township Aid	333	1.1	21	32	5
Total	3,060	10.3	189	256	77
Local Government Aid (Calendar 1996)	576	1.9	35	95	75
Disparity Reduction Aid (Calendar 1996)	9	0.0	1	9	6
Criminal Justice Aid (Payable 1996)	54	0.2	3	3	4
Community Corrections Funding (1996)	92	0.3	6	11	10
HACA (Payable 1996)					
County HACA	594	2.0	37	52	39
City/Town HACA	397	1.3	24	45	46
School District HACA	647	2.2	40	33	25
Miscellaneous District HACA	63	0.2	4	7	7
Total	1,701	5.7	105	138	116
<b>Total Aids</b>	<b>29,808</b>	<b>100.0</b>	<b>1,837</b>	<b>1,970</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	4	100.0	0	9	1
<b>Total Property Tax Credits</b>	<b>4</b>	<b>100.0</b>	<b>0</b>	<b>9</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	165	66.6	10	10	18
Regular (Renters)	74	29.9	5	8	19
Targeting Refund	9	3.5	1	0	1
<b>Total Property Tax Refunds</b>	<b>248</b>	<b>100.0</b>	<b>15</b>	<b>18</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$30,060</b>	<b>100.0</b>	<b>\$1,852</b>	<b>\$1,998</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$2,606	27.6%	\$161	\$236	\$247
City/Town Levy	1,594	16.9	98	112	148
School District Levy	4,943	52.3	305	365	397
Miscellaneous District Levy	308	3.3	19	21	165
<b>Total Levy</b>	<b>9,450</b>	<b>100.0</b>	<b>582</b>	<b>735</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>4</b>		<b>0</b>	<b>9</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>9,446</b>		<b>582</b>	<b>726</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	484,010		29,822	40,032	38,535
Net Tax Capacity (1995 Assessment)	7,653		472	624	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.235</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$9,561	49.0%	\$589	\$509	\$798
Sales/Use Tax (Calendar 1995)	4,661	23.9	287	262	511
Motor Vehicle Excise Tax (Calendar 1995)	1,152	5.9	71	69	77
Motor Vehicle License Tax (Calendar 1995)	1,394	7.1	86	83	93
Motor Fuels Tax (Calendar 1995)	1,594	8.2	98	120	104
Corporate Income Tax (Calendar 1996)	1,152	5.9	71	53	123
<b>Total State Taxes</b>	<b>\$19,515</b>	<b>100.0</b>	<b>\$1,202</b>	<b>\$1,097</b>	<b>\$1,706</b>



I. Major State Aids/Credits	ST. LOUIS			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$153,698	42.8%	\$772	\$804	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	63,514	17.7	319	313	254
Aid to Families with Dependent Children	6,821	1.9	34	32	31
General Assistance including GAMC	12,618	3.5	63	61	46
Social Services	24,356	6.8	122	119	87
Miscellaneous	4,519	1.3	23	20	14
Total	111,827	31.1	562	545	432
Highway Aid (Calendar 1995)					
County Aid	14,085	3.9	71	100	55
Municipal Aid	4,424	1.2	22	17	18
Township Aid	202	0.1	1	3	5
Total	18,711	5.2	94	120	77
Local Government Aid (Calendar 1996)	33,312	9.3	167	140	75
Disparity Reduction Aid (Calendar 1996)	13,295	3.7	67	49	6
Criminal Justice Aid (Payable 1996)	788	0.2	4	4	4
Community Corrections Funding (1996)	2,971	0.8	15	14	10
HACA (Payable 1996)					
County HACA	8,691	2.4	44	43	39
City/Town HACA	11,813	3.3	59	52	46
School District HACA	4,276	1.2	21	19	25
Miscellaneous District HACA	100	0.0	1	1	7
Total	24,881	6.9	125	115	116
<b>Total Aids</b>	<b>359,483</b>	<b>100.0</b>	<b>1,806</b>	<b>1,792</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	5,865	99.9	29	35	3
Miscellaneous Credits	4	0.1	0	0	1
<b>Total Property Tax Credits</b>	<b>5,869</b>	<b>100.0</b>	<b>29</b>	<b>35</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	2,179	42.5	11	10	18
Regular (Renters)	2,800	54.6	14	12	19
Targeting Refund	150	2.9	1	1	1
<b>Total Property Tax Refunds</b>	<b>5,129</b>	<b>100.0</b>	<b>26</b>	<b>23</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$370,480</b>	<b>100.0</b>	<b>\$1,861</b>	<b>\$1,849</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$52,979	40.3%	\$266	\$294	\$247
City/Town Levy	22,526	17.1	113	121	148
School District Levy	43,879	33.4	220	265	397
Miscellaneous District Levy	12,021	9.1	60	55	165
<b>Total Levy</b>	<b>131,405</b>	<b>100.0</b>	<b>660</b>	<b>735</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>5,869</b>		<b>29</b>	<b>35</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>125,537</b>		<b>631</b>	<b>700</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	5,081,694		25,523	29,021	38,535
Net Tax Capacity (1995 Assessment)	95,074		478	565	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.382</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$113,732	40.9%	\$571	\$541	\$798
Sales/Use Tax (Calendar 1995)	94,609	34.0	475	433	511
Motor Vehicle Excise Tax (Calendar 1995)	14,519	5.2	73	72	77
Motor Vehicle License Tax (Calendar 1995)	17,572	6.3	88	87	93
Motor Fuels Tax (Calendar 1995)	21,272	7.6	107	114	104
Corporate Income Tax (Calendar 1996)	16,618	6.0	83	76	123
<b>Total State Taxes</b>	<b>\$278,322</b>	<b>100.0</b>	<b>\$1,398</b>	<b>\$1,324</b>	<b>\$1,706</b>

I. Major State Aids/Credits	SCOTT			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$48,600	60.8%	\$679	\$695	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	10,053	12.6	141	249	254
Aid to Families with Dependent Children	688	0.9	10	38	31
General Assistance including GAMC	1,222	1.5	17	53	46
Social Services	3,474	4.3	49	84	87
Miscellaneous	443	0.6	6	15	14
Total	15,880	19.9	222	440	432
Highway Aid (Calendar 1995)					
County Aid	2,677	3.3	37	17	55
Municipal Aid	1,202	1.5	17	24	18
Township Aid	77	0.1	1	0	5
Total	3,956	4.9	55	41	77
Local Government Aid (Calendar 1996)	1,358	1.7	19	62	75
Disparity Reduction Aid (Calendar 1996)	30	0.0	0	1	6
Criminal Justice Aid (Payable 1996)	258	0.3	4	5	4
Community Corrections Funding (1996)	546	0.7	8	10	10
HACA (Payable 1996)					
County HACA	4,218	5.3	59	34	39
City/Town HACA	2,489	3.1	35	49	46
School District HACA	2,051	2.6	29	26	25
Miscellaneous District HACA	533	0.7	7	11	7
Total	9,291	11.6	130	120	116
<b>Total Aids</b>	<b>79,920</b>	<b>100.0</b>	<b>1,117</b>	<b>1,374</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	13	100.0	0	0	1
<b>Total Property Tax Credits</b>	<b>13</b>	<b>100.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	1,716	62.8	24	19	18
Regular (Renters)	877	32.1	12	26	19
Targeting Refund	141	5.1	2	1	1
<b>Total Property Tax Refunds</b>	<b>2,734</b>	<b>100.0</b>	<b>38</b>	<b>46</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$82,666</b>	<b>100.0</b>	<b>\$1,155</b>	<b>\$1,421</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$20,022	27.9%	\$280	\$251	\$247
City/Town Levy	10,250	14.3	143	172	148
School District Levy	27,835	38.8	389	465	397
Miscellaneous District Levy	13,598	19.0	190	281	165
<b>Total Levy</b>	<b>71,706</b>	<b>100.0</b>	<b>1,002</b>	<b>1,170</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>13</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>71,693</b>		<b>1,002</b>	<b>1,170</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	2,906,492		40,624	41,235	38,535
Net Tax Capacity (1995 Assessment)	51,574		721	876	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.390</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$63,035	55.6%	\$881	\$1,022	\$798
Sales/Use Tax (Calendar 1995)	24,402	21.5	341	647	511
Motor Vehicle Excise Tax (Calendar 1995)	5,288	4.7	74	82	77
Motor Vehicle License Tax (Calendar 1995)	6,400	5.6	89	99	93
Motor Fuels Tax (Calendar 1995)	8,047	7.1	112	94	104
Corporate Income Tax (Calendar 1996)	6,102	5.4	85	167	123
<b>Total State Taxes</b>	<b>\$113,275</b>	<b>100.0</b>	<b>\$1,583</b>	<b>\$2,111</b>	<b>\$1,706</b>

I. Major State Aids/Credits	SHERBURNE			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$43,690	69.3%	\$813	\$855	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	6,520	10.3	121	163	254
Aid to Families with Dependent Children	1,068	1.7	20	16	31
General Assistance including GAMC	823	1.3	15	24	46
Social Services	2,697	4.3	50	65	87
Miscellaneous	302	0.5	6	9	14
Total	11,411	18.1	212	278	432
Highway Aid (Calendar 1995)					
County Aid	1,467	2.3	27	42	55
Municipal Aid	533	0.8	10	10	18
Township Aid	121	0.2	2	3	5
Total	2,120	3.4	39	56	77
Local Government Aid (Calendar 1996)	671	1.1	12	50	75
Disparity Reduction Aid (Calendar 1996)	20	0.0	0	1	6
Criminal Justice Aid (Payable 1996)	159	0.3	3	3	4
Community Corrections Funding (1996)	334	0.5	6	10	10
HACA (Payable 1996)					
County HACA	1,104	1.7	21	29	39
City/Town HACA	1,788	2.8	33	37	46
School District HACA	1,678	2.7	31	28	25
Miscellaneous District HACA	114	0.2	2	2	7
Total	4,683	7.4	87	96	116
<b>Total Aids</b>	<b>63,089</b>	<b>100.0</b>	<b>1,173</b>	<b>1,349</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	5	100.0	0	0	1
<b>Total Property Tax Credits</b>	<b>5</b>	<b>100.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	492	46.3	9	14	18
Regular (Renters)	549	51.6	10	14	19
Targeting Refund	22	2.1	0	1	1
<b>Total Property Tax Refunds</b>	<b>1,062</b>	<b>100.0</b>	<b>20</b>	<b>28</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$64,156</b>	<b>100.0</b>	<b>\$1,193</b>	<b>\$1,378</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$13,549	26.3%	\$252	\$203	\$247
City/Town Levy	9,992	19.4	186	137	148
School District Levy	25,886	50.3	481	344	397
Miscellaneous District Levy	2,035	4.0	38	52	165
<b>Total Levy</b>	<b>51,462</b>	<b>100.0</b>	<b>957</b>	<b>736</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>5</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>51,457</b>		<b>957</b>	<b>736</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	2,362,217		43,930	33,556	38,535
Net Tax Capacity (1995 Assessment)	59,431		1,105	678	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>0.866</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$36,715	57.7%	\$683	\$604	\$798
Sales/Use Tax (Calendar 1995)	11,342	17.8	211	357	511
Motor Vehicle Excise Tax (Calendar 1995)	3,494	5.5	65	68	77
Motor Vehicle License Tax (Calendar 1995)	4,229	6.6	79	83	93
Motor Fuels Tax (Calendar 1995)	5,550	8.7	103	109	104
Corporate Income Tax (Calendar 1996)	2,296	3.6	43	75	123
<b>Total State Taxes</b>	<b>\$63,624</b>	<b>100.0</b>	<b>\$1,183</b>	<b>\$1,296</b>	<b>\$1,706</b>

I. Major State Aids/Credits	SIBLEY			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$10,227	45.3%	\$692	\$730	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	3,738	16.5	253	237	254
Aid to Families with Dependent Children	176	0.8	12	15	31
General Assistance including GAMC	437	1.9	30	27	46
Social Services	1,555	6.9	105	85	87
Miscellaneous	129	0.6	9	10	14
Total	6,035	26.7	408	374	432
Highway Aid (Calendar 1995)					
County Aid	2,137	9.5	145	94	55
Municipal Aid	0	0.0	0	13	18
Township Aid	225	1.0	15	9	5
Total	2,362	10.5	160	116	77
Local Government Aid (Calendar 1996)	1,319	5.8	89	111	75
Disparity Reduction Aid (Calendar 1996)	168	0.7	11	6	6
Criminal Justice Aid (Payable 1996)	35	0.2	2	3	4
Community Corrections Funding (1996)	142	0.6	10	10	10
HACA (Payable 1996)					
County HACA	1,019	4.5	69	52	39
City/Town HACA	913	4.0	62	48	46
School District HACA	358	1.6	24	23	25
Miscellaneous District HACA	21	0.1	1	1	7
Total	2,310	10.2	156	124	116
<b>Total Aids</b>	<b>22,599</b>	<b>100.0</b>	<b>1,528</b>	<b>1,473</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	1	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>1</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	414	74.9	28	20	18
Regular (Renters)	124	22.5	8	11	19
Targeting Refund	14	2.5	1	2	1
<b>Total Property Tax Refunds</b>	<b>553</b>	<b>100.0</b>	<b>37</b>	<b>32</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$23,151</b>	<b>100.0</b>	<b>\$1,566</b>	<b>\$1,506</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$4,122	38.8%	\$279	\$235	\$247
City/Town Levy	1,832	17.2	124	120	148
School District Levy	4,027	37.9	272	316	397
Miscellaneous District Levy	647	6.1	44	28	165
<b>Total Levy</b>	<b>10,627</b>	<b>100.0</b>	<b>719</b>	<b>699</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>1</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>10,627</b>		<b>719</b>	<b>699</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	665,570		45,017	39,287	38,535
Net Tax Capacity (1995 Assessment)	7,939		537	586	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.339</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$6,245	50.0%	\$422	\$563	\$798
Sales/Use Tax (Calendar 1995)	1,522	12.2	103	342	511
Motor Vehicle Excise Tax (Calendar 1995)	1,095	8.8	74	73	77
Motor Vehicle License Tax (Calendar 1995)	1,325	10.6	90	89	93
Motor Fuels Tax (Calendar 1995)	1,755	14.0	119	103	104
Corporate Income Tax (Calendar 1996)	560	4.5	38	75	123
<b>Total State Taxes</b>	<b>\$12,500</b>	<b>100.0</b>	<b>\$845</b>	<b>\$1,244</b>	<b>\$1,706</b>

I. Major State Aids/Credits	STEARNS			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$114,736	61.7%	\$893	\$855	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	21,618	11.6	168	163	254
Aid to Families with Dependent Children	1,904	1.0	15	16	31
General Assistance including GAMC	3,578	1.9	28	24	46
Social Services	9,756	5.2	76	65	87
Miscellaneous	1,267	0.7	10	9	14
Total	38,123	20.5	297	278	432
Highway Aid (Calendar 1995)					
County Aid	4,920	2.6	38	42	55
Municipal Aid	1,601	0.9	12	10	18
Township Aid	436	0.2	3	3	5
Total	6,957	3.7	54	56	77
Local Government Aid (Calendar 1996)	9,973	5.4	78	50	75
Disparity Reduction Aid (Calendar 1996)	176	0.1	1	1	6
Criminal Justice Aid (Payable 1996)	492	0.3	4	3	4
Community Corrections Funding (1996)	1,576	0.8	12	10	10
HACA (Payable 1996)					
County HACA	4,666	2.5	36	29	39
City/Town HACA	5,636	3.0	44	37	46
School District HACA	3,361	1.8	26	28	25
Miscellaneous District HACA	234	0.1	2	2	7
Total	13,897	7.5	108	96	116
<b>Total Aids</b>	<b>185,929</b>	<b>100.0</b>	<b>1,447</b>	<b>1,349</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	14	100.0	0	0	1
<b>Total Property Tax Credits</b>	<b>14</b>	<b>100.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	1,960	50.5	15	14	18
Regular (Renters)	1,854	47.8	14	14	19
Targeting Refund	67	1.7	1	1	1
<b>Total Property Tax Refunds</b>	<b>3,881</b>	<b>100.0</b>	<b>30</b>	<b>28</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$189,823</b>	<b>100.0</b>	<b>\$1,477</b>	<b>\$1,378</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$22,695	27.9%	\$177	\$203	\$247
City/Town Levy	16,767	20.6	130	137	148
School District Levy	35,007	43.0	272	344	397
Miscellaneous District Levy	6,944	8.5	54	52	165
<b>Total Levy</b>	<b>81,413</b>	<b>100.0</b>	<b>633</b>	<b>736</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>14</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>81,400</b>		<b>633</b>	<b>736</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	3,691,049		28,719	33,556	38,535
Net Tax Capacity (1995 Assessment)	67,226		523	678	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.211</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$70,101	39.5%	\$545	\$604	\$798
Sales/Use Tax (Calendar 1995)	61,075	34.4	475	357	511
Motor Vehicle Excise Tax (Calendar 1995)	8,746	4.9	68	68	77
Motor Vehicle License Tax (Calendar 1995)	10,586	6.0	82	83	93
Motor Fuels Tax (Calendar 1995)	12,932	7.3	101	109	104
Corporate Income Tax (Calendar 1996)	14,031	7.9	109	75	123
<b>Total State Taxes</b>	<b>\$177,471</b>	<b>100.0</b>	<b>\$1,381</b>	<b>\$1,296</b>	<b>\$1,706</b>

I. Major State Aids/Credits	STEELE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$25,837	57.1%	\$807	\$740	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	5,453	12.1	170	224	254
Aid to Families with Dependent Children	399	0.9	12	16	31
General Assistance including GAMC	823	1.8	26	31	46
Social Services	2,102	4.6	66	78	87
Miscellaneous	310	0.7	10	12	14
Total	9,086	20.1	284	361	432
Highway Aid (Calendar 1995)					
County Aid	2,292	5.1	72	69	55
Municipal Aid	563	1.2	18	14	18
Township Aid	171	0.4	5	7	5
Total	3,026	6.7	95	90	77
Local Government Aid (Calendar 1996)	3,355	7.4	105	89	75
Disparity Reduction Aid (Calendar 1996)	107	0.2	3	8	6
Criminal Justice Aid (Payable 1996)	121	0.3	4	4	4
Community Corrections Funding (1996)	251	0.6	8	9	10
HACA (Payable 1996)					
County HACA	1,228	2.7	38	44	39
City/Town HACA	1,614	3.6	50	50	46
School District HACA	593	1.3	19	22	25
Miscellaneous District HACA	16	0.0	1	0	7
Total	3,452	7.6	108	116	116
<b>Total Aids</b>	<b>45,236</b>	<b>100.0</b>	<b>1,413</b>	<b>1,418</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	501	56.1	16	15	18
Regular (Renters)	372	41.7	12	12	19
Targeting Refund	20	2.2	1	1	1
<b>Total Property Tax Refunds</b>	<b>893</b>	<b>100.0</b>	<b>28</b>	<b>28</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$46,128</b>	<b>100.0</b>	<b>\$1,441</b>	<b>\$1,445</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$6,330	31.3%	\$198	\$212	\$247
City/Town Levy	3,367	16.6	105	138	148
School District Levy	9,301	45.9	290	330	397
Miscellaneous District Levy	1,254	6.2	39	31	165
<b>Total Levy</b>	<b>20,252</b>	<b>100.0</b>	<b>633</b>	<b>711</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>20,252</b>		<b>633</b>	<b>711</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	1,190,685		37,188	35,092	38,535
Net Tax Capacity (1995 Assessment)	19,609		612	596	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.033</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$20,866	42.8%	\$652	\$650	\$798
Sales/Use Tax (Calendar 1995)	14,049	28.8	439	375	511
Motor Vehicle Excise Tax (Calendar 1995)	2,490	5.1	78	76	77
Motor Vehicle License Tax (Calendar 1995)	3,014	6.2	94	91	93
Motor Fuels Tax (Calendar 1995)	3,924	8.1	123	107	104
Corporate Income Tax (Calendar 1996)	4,365	9.0	136	100	123
<b>Total State Taxes</b>	<b>\$48,709</b>	<b>100.0</b>	<b>\$1,521</b>	<b>\$1,399</b>	<b>\$1,706</b>

I. Major State Aids/Credits	STEVENS			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$7,552	45.7%	\$710	\$795	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	2,190	13.3	206	290	254
Aid to Families with Dependent Children	125	0.8	12	26	31
General Assistance including GAMC	206	1.2	19	41	46
Social Services	1,381	8.4	130	106	87
Miscellaneous	118	0.7	11	12	14
Total	4,021	24.4	378	474	432
Highway Aid (Calendar 1995)					
County Aid	1,467	8.9	138	109	55
Municipal Aid	148	0.9	14	10	18
Township Aid	170	1.0	16	15	5
Total	1,785	10.8	168	134	77
Local Government Aid (Calendar 1996)	1,286	7.8	121	84	75
Disparity Reduction Aid (Calendar 1996)	174	1.1	16	2	6
Criminal Justice Aid (Payable 1996)	30	0.2	3	4	4
Community Corrections Funding (1996)	43	0.3	4	10	10
HACA (Payable 1996)					
County HACA	914	5.5	86	43	39
City/Town HACA	462	2.8	43	32	46
School District HACA	242	1.5	23	24	25
Miscellaneous District HACA	2	0.0	0	3	7
Total	1,620	9.8	152	102	116
<b>Total Aids</b>	<b>16,510</b>	<b>100.0</b>	<b>1,552</b>	<b>1,605</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	1	100.0	0	21	1
<b>Total Property Tax Credits</b>	<b>1</b>	<b>100.0</b>	<b>0</b>	<b>21</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	169	65.2	16	15	18
Regular (Renters)	78	30.1	7	10	19
Targeting Refund	12	4.8	1	1	1
<b>Total Property Tax Refunds</b>	<b>259</b>	<b>100.0</b>	<b>24</b>	<b>26</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$16,770</b>	<b>100.0</b>	<b>\$1,577</b>	<b>\$1,652</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$2,336	35.3%	\$220	\$247	\$247
City/Town Levy	1,012	15.3	95	96	148
School District Levy	3,132	47.4	294	312	397
Miscellaneous District Levy	130	2.0	12	28	165
<b>Total Levy</b>	<b>6,610</b>	<b>100.0</b>	<b>621</b>	<b>683</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>1</b>		<b>0</b>	<b>21</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>6,609</b>		<b>621</b>	<b>662</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	381,983		35,911	35,708	38,535
Net Tax Capacity (1995 Assessment)	5,387		506	553	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.227</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$5,232	43.9%	\$492	\$447	\$798
Sales/Use Tax (Calendar 1995)	3,667	30.8	345	347	511
Motor Vehicle Excise Tax (Calendar 1995)	701	5.9	66	69	77
Motor Vehicle License Tax (Calendar 1995)	848	7.1	80	83	93
Motor Fuels Tax (Calendar 1995)	897	7.5	84	124	104
Corporate Income Tax (Calendar 1996)	571	4.8	54	52	123
<b>Total State Taxes</b>	<b>\$11,916</b>	<b>100.0</b>	<b>\$1,120</b>	<b>\$1,122</b>	<b>\$1,706</b>

I. Major State Aids/Credits	SWIFT			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$10,331	48.0%	\$927	\$902	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	3,655	17.0	328	337	254
Aid to Families with Dependent Children	180	0.8	16	13	31
General Assistance including GAMC	346	1.6	31	25	46
Social Services	853	4.0	77	108	87
Miscellaneous	176	0.8	16	11	14
Total	5,211	24.2	468	494	432
Highway Aid (Calendar 1995)					
County Aid	2,020	9.4	181	188	55
Municipal Aid	0	0.0	0	4	18
Township Aid	306	1.4	27	28	5
Total	2,326	10.8	209	220	77
Local Government Aid (Calendar 1996)	1,432	6.7	129	128	75
Disparity Reduction Aid (Calendar 1996)	231	1.1	21	23	6
Criminal Justice Aid (Payable 1996)	36	0.2	3	3	4
Community Corrections Funding (1996)	125	0.6	11	10	10
HACA (Payable 1996)					
County HACA	804	3.7	72	77	39
City/Town HACA	532	2.5	48	57	46
School District HACA	489	2.3	44	33	25
Miscellaneous District HACA	9	0.0	1	2	7
Total	1,832	8.5	164	168	116
<b>Total Aids</b>	<b>21,525</b>	<b>100.0</b>	<b>1,932</b>	<b>1,949</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	222	69.6	20	21	18
Regular (Renters)	88	27.8	8	8	19
Targeting Refund	8	2.6	1	2	1
<b>Total Property Tax Refunds</b>	<b>318</b>	<b>100.0</b>	<b>29</b>	<b>31</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$21,843</b>	<b>100.0</b>	<b>\$1,960</b>	<b>\$1,980</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$2,980	40.3%	\$267	\$281	\$247
City/Town Levy	947	12.8	85	117	148
School District Levy	3,133	42.4	281	342	397
Miscellaneous District Levy	333	4.5	30	19	165
<b>Total Levy</b>	<b>7,394</b>	<b>100.0</b>	<b>664</b>	<b>759</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>7,394</b>		<b>664</b>	<b>759</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	442,945		39,755	44,744	38,535
Net Tax Capacity (1995 Assessment)	5,904		530	587	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.252</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$4,831	44.4%	\$434	\$443	\$798
Sales/Use Tax (Calendar 1995)	2,474	22.8	222	248	511
Motor Vehicle Excise Tax (Calendar 1995)	803	7.4	72	75	77
Motor Vehicle License Tax (Calendar 1995)	972	8.9	87	91	93
Motor Fuels Tax (Calendar 1995)	1,260	11.6	113	116	104
Corporate Income Tax (Calendar 1996)	534	4.9	48	53	123
<b>Total State Taxes</b>	<b>\$10,873</b>	<b>100.0</b>	<b>\$976</b>	<b>\$1,025</b>	<b>\$1,706</b>



I. Major State Aids/Credits	TODD			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$25,353	54.3%	\$1,059	\$918	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	8,116	17.4	339	323	254
Aid to Families with Dependent Children	849	1.8	35	34	31
General Assistance including GAMC	1,089	2.3	46	53	46
Social Services	1,898	4.1	79	100	87
Miscellaneous	458	1.0	19	14	14
Total	12,410	26.6	519	524	432
Highway Aid (Calendar 1995)					
County Aid	3,065	6.6	128	96	55
Municipal Aid	0	0.0	0	4	18
Township Aid	347	0.7	15	9	5
Total	3,413	7.3	143	109	77
Local Government Aid (Calendar 1996)	1,976	4.2	83	63	75
Disparity Reduction Aid (Calendar 1996)	205	0.4	9	4	6
Criminal Justice Aid (Payable 1996)	77	0.2	3	4	4
Community Corrections Funding (1996)	361	0.8	15	12	10
HACA (Payable 1996)					
County HACA	1,422	3.0	59	31	39
City/Town HACA	706	1.5	30	27	46
School District HACA	788	1.7	33	23	25
Miscellaneous District HACA	4	0.0	0	1	7
Total	2,919	6.2	122	81	116
<b>Total Aids</b>	<b>46,714</b>	<b>100.0</b>	<b>1,952</b>	<b>1,715</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	6	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>6</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	496	70.4	21	18	18
Regular (Renters)	171	24.3	7	10	19
Targeting Refund	37	5.3	2	1	1
<b>Total Property Tax Refunds</b>	<b>705</b>	<b>100.0</b>	<b>29</b>	<b>29</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$47,419</b>	<b>100.0</b>	<b>\$1,982</b>	<b>\$1,750</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$5,127	43.6%	\$214	\$265	\$247
City/Town Levy	1,756	14.9	73	116	148
School District Levy	4,505	38.3	188	357	397
Miscellaneous District Levy	369	3.1	15	20	165
<b>Total Levy</b>	<b>11,757</b>	<b>100.0</b>	<b>491</b>	<b>758</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>6</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>11,757</b>		<b>491</b>	<b>752</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	548,095		22,903	38,014	38,535
Net Tax Capacity (1995 Assessment)	7,232		302	658	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.626</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$7,278	41.1%	\$304	\$435	\$798
Sales/Use Tax (Calendar 1995)	3,472	19.6	145	358	511
Motor Vehicle Excise Tax (Calendar 1995)	1,582	8.9	66	69	77
Motor Vehicle License Tax (Calendar 1995)	1,914	10.8	80	84	93
Motor Fuels Tax (Calendar 1995)	2,609	14.7	109	125	104
Corporate Income Tax (Calendar 1996)	859	4.9	36	53	123
<b>Total State Taxes</b>	<b>\$17,713</b>	<b>100.0</b>	<b>\$740</b>	<b>\$1,124</b>	<b>\$1,706</b>

I. Major State Aids/Credits	TRAVERSE			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$3,168	35.8%	\$724	\$795	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	1,666	18.8	381	290	254
Aid to Families with Dependent Children	123	1.4	28	26	31
General Assistance including GAMC	148	1.7	34	41	46
Social Services	457	5.2	105	106	87
Miscellaneous	41	0.5	9	12	14
Total	2,434	27.5	557	474	432
Highway Aid (Calendar 1995)					
County Aid	1,544	17.5	353	109	55
Municipal Aid	0	0.0	0	10	18
Township Aid	173	2.0	40	15	5
Total	1,717	19.4	393	134	77
Local Government Aid (Calendar 1996)	613	6.9	140	84	75
Disparity Reduction Aid (Calendar 1996)	55	0.6	13	2	6
Criminal Justice Aid (Payable 1996)	11	0.1	3	4	4
Community Corrections Funding (1996)	21	0.2	5	10	10
HACA (Payable 1996)					
County HACA	477	5.4	109	43	39
City/Town HACA	246	2.8	56	32	46
School District HACA	87	1.0	20	24	25
Miscellaneous District HACA	11	0.1	3	3	7
Total	822	9.3	188	102	116
<b>Total Aids</b>	<b>8,841</b>	<b>100.0</b>	<b>2,021</b>	<b>1,605</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	7	100.0	2	21	1
<b>Total Property Tax Credits</b>	<b>7</b>	<b>100.0</b>	<b>2</b>	<b>21</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	66	65.8	15	15	18
Regular (Renters)	32	32.4	7	10	19
Targeting Refund	2	1.8	0	1	1
<b>Total Property Tax Refunds</b>	<b>100</b>	<b>100.0</b>	<b>23</b>	<b>26</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$8,948</b>	<b>100.0</b>	<b>\$2,046</b>	<b>\$1,652</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$1,760	36.5%	\$402	\$247	\$247
City/Town Levy	577	12.0	132	96	148
School District Levy	2,420	50.2	553	312	397
Miscellaneous District Levy	66	1.4	15	28	165
<b>Total Levy</b>	<b>4,823</b>	<b>100.0</b>	<b>1,103</b>	<b>683</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>7</b>		<b>2</b>	<b>21</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>4,816</b>		<b>1,101</b>	<b>662</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	325,347		74,382	35,708	38,535
Net Tax Capacity (1995 Assessment)	4,373		1,000	553	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.103</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$1,672	42.6%	\$382	\$447	\$798
Sales/Use Tax (Calendar 1995)	882	22.5	202	347	511
Motor Vehicle Excise Tax (Calendar 1995)	341	8.7	78	69	77
Motor Vehicle License Tax (Calendar 1995)	413	10.5	94	83	93
Motor Fuels Tax (Calendar 1995)	493	12.6	113	124	104
Corporate Income Tax (Calendar 1996)	123	3.1	28	52	123
<b>Total State Taxes</b>	<b>\$3,924</b>	<b>100.0</b>	<b>\$897</b>	<b>\$1,122</b>	<b>\$1,706</b>

I. Major State Aids/Credits	WABASHA			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$17,310	54.1%	\$841	\$740	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	5,172	16.2	251	224	254
Aid to Families with Dependent Children	180	0.6	9	16	31
General Assistance including GAMC	524	1.6	25	31	46
Social Services	1,319	4.1	64	78	87
Miscellaneous	226	0.7	11	12	14
Total	7,422	23.2	361	361	432
Highway Aid (Calendar 1995)					
County Aid	2,530	7.9	123	69	55
Municipal Aid	69	0.2	3	14	18
Township Aid	233	0.7	11	7	5
Total	2,832	8.9	138	90	77
Local Government Aid (Calendar 1996)	1,754	5.5	85	89	75
Disparity Reduction Aid (Calendar 1996)	119	0.4	6	8	6
Criminal Justice Aid (Payable 1996)	70	0.2	3	4	4
Community Corrections Funding (1996)	128	0.4	6	9	10
HACA (Payable 1996)					
County HACA	907	2.8	44	44	39
City/Town HACA	946	3.0	46	50	46
School District HACA	475	1.5	23	22	25
Miscellaneous District HACA	14	0.0	1	0	7
Total	2,342	7.3	114	116	116
<b>Total Aids</b>	<b>31,977</b>	<b>100.0</b>	<b>1,554</b>	<b>1,418</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	542	69.9	26	15	18
Regular (Renters)	204	26.3	10	12	19
Targeting Refund	29	3.8	1	1	1
<b>Total Property Tax Refunds</b>	<b>775</b>	<b>100.0</b>	<b>38</b>	<b>28</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$32,752</b>	<b>100.0</b>	<b>\$1,591</b>	<b>\$1,445</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$5,063	37.8%	\$246	\$212	\$247
City/Town Levy	2,106	15.7	102	138	148
School District Levy	5,542	41.4	269	330	397
Miscellaneous District Levy	687	5.1	33	31	165
<b>Total Levy</b>	<b>13,397</b>	<b>100.0</b>	<b>651</b>	<b>711</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>13,397</b>		<b>651</b>	<b>711</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	710,203		34,508	35,092	38,535
Net Tax Capacity (1995 Assessment)	9,534		463	596	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.405</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$11,757	52.6%	\$571	\$650	\$798
Sales/Use Tax (Calendar 1995)	4,081	18.3	198	375	511
Motor Vehicle Excise Tax (Calendar 1995)	1,584	7.1	77	76	77
Motor Vehicle License Tax (Calendar 1995)	1,917	8.6	93	91	93
Motor Fuels Tax (Calendar 1995)	1,983	8.9	96	107	104
Corporate Income Tax (Calendar 1996)	1,030	4.6	50	100	123
<b>Total State Taxes</b>	<b>\$22,352</b>	<b>100.0</b>	<b>\$1,086</b>	<b>\$1,399</b>	<b>\$1,706</b>

I. Major State Aids/Credits	WADENA			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$16,489	56.2%	\$1,231	\$918	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	5,476	18.7	409	323	254
Aid to Families with Dependent Children	407	1.4	30	34	31
General Assistance including GAMC	770	2.6	58	53	46
Social Services	1,628	5.6	122	100	87
Miscellaneous	185	0.6	14	14	14
Total	8,467	28.9	632	524	432
Highway Aid (Calendar 1995)					
County Aid	1,651	5.6	123	96	55
Municipal Aid	0	0.0	0	4	18
Township Aid	173	0.6	13	9	5
Total	1,824	6.2	136	109	77
Local Government Aid (Calendar 1996)	1,013	3.5	76	63	75
Disparity Reduction Aid (Calendar 1996)	132	0.4	10	4	6
Criminal Justice Aid (Payable 1996)	45	0.2	3	4	4
Community Corrections Funding (1996)	236	0.8	18	12	10
HACA (Payable 1996)					
County HACA	437	1.5	33	31	39
City/Town HACA	384	1.3	29	27	46
School District HACA	288	1.0	22	23	25
Miscellaneous District HACA	3	0.0	0	1	7
Total	1,112	3.8	83	81	116
<b>Total Aids</b>	<b>29,318</b>	<b>100.0</b>	<b>2,188</b>	<b>1,715</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	6	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>6</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	316	66.9	24	18	18
Regular (Renters)	149	31.4	11	10	19
Targeting Refund	8	1.6	1	1	1
<b>Total Property Tax Refunds</b>	<b>472</b>	<b>100.0</b>	<b>35</b>	<b>29</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$29,790</b>	<b>100.0</b>	<b>\$2,224</b>	<b>\$1,750</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$3,326	46.3%	\$248	\$265	\$247
City/Town Levy	1,104	15.4	82	116	148
School District Levy	2,616	36.4	195	357	397
Miscellaneous District Levy	140	1.9	10	20	165
<b>Total Levy</b>	<b>7,186</b>	<b>100.0</b>	<b>536</b>	<b>758</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>6</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>7,186</b>		<b>536</b>	<b>752</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	268,387		20,033	38,014	38,535
Net Tax Capacity (1995 Assessment)	4,226		315	658	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.700</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$5,197	36.0%	\$388	\$435	\$798
Sales/Use Tax (Calendar 1995)	5,116	35.4	382	358	511
Motor Vehicle Excise Tax (Calendar 1995)	900	6.2	67	69	77
Motor Vehicle License Tax (Calendar 1995)	1,090	7.5	81	84	93
Motor Fuels Tax (Calendar 1995)	1,343	9.3	100	125	104
Corporate Income Tax (Calendar 1996)	793	5.5	59	53	123
<b>Total State Taxes</b>	<b>\$14,439</b>	<b>100.0</b>	<b>\$1,078</b>	<b>\$1,124</b>	<b>\$1,706</b>

I. Major State Aids/Credits	WASECA			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$18,710	60.5%	\$1,024	\$730	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	3,636	11.8	199	237	254
Aid to Families with Dependent Children	224	0.7	12	15	31
General Assistance including GAMC	446	1.4	24	27	46
Social Services	989	3.2	54	85	87
Miscellaneous	164	0.5	9	10	14
Total	5,460	17.7	299	374	432
Highway Aid (Calendar 1995)					
County Aid	1,998	6.5	109	94	55
Municipal Aid	189	0.6	10	13	18
Township Aid	119	0.4	7	9	5
Total	2,306	7.5	126	116	77
Local Government Aid (Calendar 1996)	1,885	6.1	103	111	75
Disparity Reduction Aid (Calendar 1996)	37	0.1	2	6	6
Criminal Justice Aid (Payable 1996)	51	0.2	3	3	4
Community Corrections Funding (1996)	124	0.4	7	10	10
HACA (Payable 1996)					
County HACA	1,323	4.3	72	52	39
City/Town HACA	703	2.3	38	48	46
School District HACA	315	1.0	17	23	25
Miscellaneous District HACA	9	0.0	0	1	7
Total	2,349	7.6	129	124	116
<b>Total Aids</b>	<b>30,922</b>	<b>100.0</b>	<b>1,692</b>	<b>1,473</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	125	100.0	7	1	1
<b>Total Property Tax Credits</b>	<b>125</b>	<b>100.0</b>	<b>7</b>	<b>1</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	401	61.7	22	20	18
Regular (Renters)	209	32.2	11	11	19
Targeting Refund	40	6.1	2	2	1
<b>Total Property Tax Refunds</b>	<b>649</b>	<b>100.0</b>	<b>36</b>	<b>32</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$31,696</b>	<b>100.0</b>	<b>\$1,734</b>	<b>\$1,506</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$5,042	40.5%	\$276	\$235	\$247
City/Town Levy	1,912	15.4	105	120	148
School District Levy	5,449	43.8	298	316	397
Miscellaneous District Levy	42	0.3	2	28	165
<b>Total Levy</b>	<b>12,444</b>	<b>100.0</b>	<b>681</b>	<b>699</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>125</b>		<b>7</b>	<b>1</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>12,320</b>		<b>674</b>	<b>699</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	733,709		40,150	39,287	38,535
Net Tax Capacity (1995 Assessment)	10,095		552	586	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.233</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$9,717	46.6%	\$532	\$563	\$798
Sales/Use Tax (Calendar 1995)	4,931	23.6	270	342	511
Motor Vehicle Excise Tax (Calendar 1995)	1,345	6.4	74	73	77
Motor Vehicle License Tax (Calendar 1995)	1,628	7.8	89	89	93
Motor Fuels Tax (Calendar 1995)	1,638	7.8	90	103	104
Corporate Income Tax (Calendar 1996)	1,607	7.7	88	75	123
<b>Total State Taxes</b>	<b>\$20,865</b>	<b>100.0</b>	<b>\$1,142</b>	<b>\$1,244</b>	<b>\$1,706</b>

I. Major State Aids/Credits	WASHINGTON			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$132,989	66.1%	\$732	\$695	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	21,540	10.7	119	249	254
Aid to Families with Dependent Children	2,009	1.0	11	38	31
General Assistance including GAMC	2,766	1.4	15	53	46
Social Services	7,098	3.5	39	84	87
Miscellaneous	1,146	0.6	6	15	14
Total	34,558	17.2	190	440	432
Highway Aid (Calendar 1995)					
County Aid	3,339	1.7	18	17	55
Municipal Aid	3,489	1.7	19	24	18
Township Aid	103	0.1	1	0	5
Total	6,931	3.4	38	41	77
Local Government Aid (Calendar 1996)	3,814	1.9	21	62	75
Disparity Reduction Aid (Calendar 1996)	2	0.0	0	1	6
Criminal Justice Aid (Payable 1996)	641	0.3	4	5	4
Community Corrections Funding (1996)	1,538	0.8	8	10	10
HACA (Payable 1996)					
County HACA	7,095	3.5	39	34	39
City/Town HACA	7,150	3.6	39	49	46
School District HACA	4,883	2.4	27	26	25
Miscellaneous District HACA	1,659	0.8	9	11	7
Total	20,787	10.3	114	120	116
<b>Total Aids</b>	<b>201,260</b>	<b>100.0</b>	<b>1,107</b>	<b>1,374</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	30	100.0	0	0	1
<b>Total Property Tax Credits</b>	<b>30</b>	<b>100.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	2,849	58.0	16	19	18
Regular (Renters)	1,968	40.1	11	26	19
Targeting Refund	94	1.9	1	1	1
<b>Total Property Tax Refunds</b>	<b>4,912</b>	<b>100.0</b>	<b>27</b>	<b>46</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$206,202</b>	<b>100.0</b>	<b>\$1,135</b>	<b>\$1,421</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$34,461	20.7%	\$190	\$251	\$247
City/Town Levy	26,514	15.9	146	172	148
School District Levy	73,448	44.1	404	465	397
Miscellaneous District Levy	32,276	19.4	178	281	165
<b>Total Levy</b>	<b>166,699</b>	<b>100.0</b>	<b>917</b>	<b>1,170</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>30</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>166,669</b>		<b>917</b>	<b>1,170</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	7,516,145		41,356	41,235	38,535
Net Tax Capacity (1995 Assessment)	136,155		749	876	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.224</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$194,077	62.2%	\$1,068	\$1,022	\$798
Sales/Use Tax (Calendar 1995)	57,635	18.5	317	647	511
Motor Vehicle Excise Tax (Calendar 1995)	13,775	4.4	76	82	77
Motor Vehicle License Tax (Calendar 1995)	16,671	5.3	92	99	93
Motor Fuels Tax (Calendar 1995)	18,170	5.8	100	94	104
Corporate Income Tax (Calendar 1996)	11,484	3.7	63	167	123
<b>Total State Taxes</b>	<b>\$311,812</b>	<b>100.0</b>	<b>\$1,716</b>	<b>\$2,111</b>	<b>\$1,706</b>

I. Major State Aids/Credits	WATONWAN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$9,321	47.4%	\$793	\$730	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	3,548	18.1	302	237	254
Aid to Families with Dependent Children	235	1.2	20	15	31
General Assistance including GAMC	448	2.3	38	27	46
Social Services	988	5.0	84	85	87
Miscellaneous	130	0.7	11	10	14
Total	5,348	27.2	455	374	432
Highway Aid (Calendar 1995)					
County Aid	1,580	8.0	134	94	55
Municipal Aid	0	0.0	0	13	18
Township Aid	227	1.2	19	9	5
Total	1,807	9.2	154	116	77
Local Government Aid (Calendar 1996)	1,293	6.6	110	111	75
Disparity Reduction Aid (Calendar 1996)	15	0.1	1	6	6
Criminal Justice Aid (Payable 1996)	39	0.2	3	3	4
Community Corrections Funding (1996)	132	0.7	11	10	10
HACA (Payable 1996)					
County HACA	927	4.7	79	52	39
City/Town HACA	460	2.3	39	48	46
School District HACA	301	1.5	26	23	25
Miscellaneous District HACA	6	0.0	1	1	7
Total	1,694	8.6	144	124	116
<b>Total Aids</b>	<b>19,649</b>	<b>100.0</b>	<b>1,672</b>	<b>1,473</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	1	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>1</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	249	66.4	21	20	18
Regular (Renters)	113	30.0	10	11	19
Targeting Refund	14	3.7	1	2	1
<b>Total Property Tax Refunds</b>	<b>376</b>	<b>100.0</b>	<b>32</b>	<b>32</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$20,025</b>	<b>100.0</b>	<b>\$1,704</b>	<b>\$1,506</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$3,334	39.3%	\$284	\$235	\$247
City/Town Levy	1,157	13.7	98	120	148
School District Levy	3,644	43.0	310	316	397
Miscellaneous District Levy	338	4.0	29	28	165
<b>Total Levy</b>	<b>8,473</b>	<b>100.0</b>	<b>721</b>	<b>699</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>1</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>8,473</b>		<b>721</b>	<b>699</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	490,689		41,761	39,287	38,535
Net Tax Capacity (1995 Assessment)	6,556		558	586	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.292</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$5,299	44.5%	\$451	\$563	\$798
Sales/Use Tax (Calendar 1995)	2,647	22.2	225	342	511
Motor Vehicle Excise Tax (Calendar 1995)	872	7.3	74	73	77
Motor Vehicle License Tax (Calendar 1995)	1,056	8.9	90	89	93
Motor Fuels Tax (Calendar 1995)	1,444	12.1	123	103	104
Corporate Income Tax (Calendar 1996)	597	5.0	51	75	123
<b>Total State Taxes</b>	<b>\$11,915</b>	<b>100.0</b>	<b>\$1,014</b>	<b>\$1,244</b>	<b>\$1,706</b>

I. Major State Aids/Credits	WILKIN			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$6,348	38.9%	\$859	\$795	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	2,726	16.7	369	290	254
Aid to Families with Dependent Children	250	1.5	34	26	31
General Assistance including GAMC	244	1.5	33	41	46
Social Services	1,128	6.9	153	106	87
Miscellaneous	70	0.4	10	12	14
Total	4,418	27.1	598	474	432
Highway Aid (Calendar 1995)					
County Aid	2,277	14.0	308	109	55
Municipal Aid	0	0.0	0	10	18
Township Aid	580	3.6	79	15	5
Total	2,857	17.5	387	134	77
Local Government Aid (Calendar 1996)	1,174	7.2	159	84	75
Disparity Reduction Aid (Calendar 1996)	34	0.2	5	2	6
Criminal Justice Aid (Payable 1996)	29	0.2	4	4	4
Community Corrections Funding (1996)	41	0.3	6	10	10
HACA (Payable 1996)					
County HACA	830	5.1	112	43	39
City/Town HACA	219	1.3	30	32	46
School District HACA	335	2.1	45	24	25
Miscellaneous District HACA	25	0.2	3	3	7
Total	1,408	8.6	191	102	116
<b>Total Aids</b>	<b>16,311</b>	<b>100.0</b>	<b>2,208</b>	<b>1,605</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	92	100.0	13	21	1
<b>Total Property Tax Credits</b>	<b>92</b>	<b>100.0</b>	<b>13</b>	<b>21</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	72	58.9	10	15	18
Regular (Renters)	48	39.3	7	10	19
Targeting Refund	2	1.8	0	1	1
<b>Total Property Tax Refunds</b>	<b>122</b>	<b>100.0</b>	<b>17</b>	<b>26</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$16,525</b>	<b>100.0</b>	<b>\$2,237</b>	<b>\$1,652</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$2,539	41.1%	\$344	\$247	\$247
City/Town Levy	579	9.4	78	96	148
School District Levy	2,954	47.8	400	312	397
Miscellaneous District Levy	103	1.7	14	28	165
<b>Total Levy</b>	<b>6,175</b>	<b>100.0</b>	<b>836</b>	<b>683</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>92</b>		<b>13</b>	<b>21</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>6,082</b>		<b>823</b>	<b>662</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	402,082		54,431	35,708	38,535
Net Tax Capacity (1995 Assessment)	5,432		735	553	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.137</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$4,128	47.4%	\$559	\$447	\$798
Sales/Use Tax (Calendar 1995)	1,524	17.5	206	347	511
Motor Vehicle Excise Tax (Calendar 1995)	533	6.1	72	69	77
Motor Vehicle License Tax (Calendar 1995)	645	7.4	87	83	93
Motor Fuels Tax (Calendar 1995)	1,557	17.9	211	124	104
Corporate Income Tax (Calendar 1996)	328	3.8	44	52	123
<b>Total State Taxes</b>	<b>\$8,715</b>	<b>100.0</b>	<b>\$1,180</b>	<b>\$1,122</b>	<b>\$1,706</b>



I. Major State Aids/Credits	WINONA			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$28,863	47.4%	\$586	\$740	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	10,143	16.6	206	224	254
Aid to Families with Dependent Children	718	1.2	15	16	31
General Assistance including GAMC	1,024	1.7	21	31	46
Social Services	4,227	6.9	86	78	87
Miscellaneous	515	0.8	10	12	14
Total	16,628	27.3	338	361	432
Highway Aid (Calendar 1995)					
County Aid	2,874	4.7	58	69	55
Municipal Aid	649	1.1	13	14	18
Township Aid	215	0.4	4	7	5
Total	3,737	6.1	76	90	77
Local Government Aid (Calendar 1996)	5,750	9.4	117	89	75
Disparity Reduction Aid (Calendar 1996)	256	0.4	5	8	6
Criminal Justice Aid (Payable 1996)	198	0.3	4	4	4
Community Corrections Funding (1996)	353	0.6	7	9	10
HACA (Payable 1996)					
County HACA	1,780	2.9	36	44	39
City/Town HACA	2,524	4.1	51	50	46
School District HACA	813	1.3	17	22	25
Miscellaneous District HACA	44	0.1	1	0	7
Total	5,161	8.5	105	116	116
<b>Total Aids</b>	<b>60,946</b>	<b>100.0</b>	<b>1,238</b>	<b>1,418</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	62	100.0	1	0	1
<b>Total Property Tax Credits</b>	<b>62</b>	<b>100.0</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	574	48.5	12	15	18
Regular (Renters)	588	49.7	12	12	19
Targeting Refund	21	1.7	0	1	1
<b>Total Property Tax Refunds</b>	<b>1,183</b>	<b>100.0</b>	<b>24</b>	<b>28</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$62,191</b>	<b>100.0</b>	<b>\$1,263</b>	<b>\$1,445</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$8,226	31.1%	\$167	\$212	\$247
City/Town Levy	5,838	22.1	119	138	148
School District Levy	10,765	40.7	219	330	397
Miscellaneous District Levy	1,639	6.2	33	31	165
<b>Total Levy</b>	<b>26,468</b>	<b>100.0</b>	<b>538</b>	<b>711</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>62</b>		<b>1</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>26,406</b>		<b>536</b>	<b>711</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	1,339,920		27,221	35,092	38,535
Net Tax Capacity (1995 Assessment)	21,968		446	596	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.205</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$25,435	43.6%	\$517	\$650	\$798
Sales/Use Tax (Calendar 1995)	15,613	26.7	317	375	511
Motor Vehicle Excise Tax (Calendar 1995)	3,371	5.8	68	76	77
Motor Vehicle License Tax (Calendar 1995)	4,080	7.0	83	91	93
Motor Fuels Tax (Calendar 1995)	5,619	9.6	114	107	104
Corporate Income Tax (Calendar 1996)	4,270	7.3	87	100	123
<b>Total State Taxes</b>	<b>\$58,389</b>	<b>100.0</b>	<b>\$1,186</b>	<b>\$1,399</b>	<b>\$1,706</b>

I. Major State Aids/Credits	WRIGHT			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$71,527	66.5%	\$894	\$855	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	12,594	11.7	157	163	254
Aid to Families with Dependent Children	1,086	1.0	14	16	31
General Assistance including GAMC	1,724	1.6	22	24	46
Social Services	4,462	4.1	56	65	87
Miscellaneous	710	0.7	9	9	14
Total	20,576	19.1	257	278	432
Highway Aid (Calendar 1995)					
County Aid	4,094	3.8	51	42	55
Municipal Aid	692	0.6	9	10	18
Township Aid	337	0.3	4	3	5
Total	5,122	4.8	64	56	77
Local Government Aid (Calendar 1996)	2,729	2.5	34	50	75
Disparity Reduction Aid (Calendar 1996)	25	0.0	0	1	6
Criminal Justice Aid (Payable 1996)	252	0.2	3	3	4
Community Corrections Funding (1996)	570	0.5	7	10	10
HACA (Payable 1996)					
County HACA	1,945	1.8	24	29	39
City/Town HACA	2,481	2.3	31	37	46
School District HACA	2,144	2.0	27	28	25
Miscellaneous District HACA	149	0.1	2	2	7
Total	6,719	6.2	84	96	116
<b>Total Aids</b>	<b>107,521</b>	<b>100.0</b>	<b>1,344</b>	<b>1,349</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	27	100.0	0	0	1
<b>Total Property Tax Credits</b>	<b>27</b>	<b>100.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	1,255	56.3	16	14	18
Regular (Renters)	895	40.2	11	14	19
Targeting Refund	78	3.5	1	1	1
<b>Total Property Tax Refunds</b>	<b>2,229</b>	<b>100.0</b>	<b>28</b>	<b>28</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$109,777</b>	<b>100.0</b>	<b>\$1,372</b>	<b>\$1,378</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$15,880	25.3%	\$199	\$203	\$247
City/Town Levy	10,436	16.7	130	137	148
School District Levy	32,347	51.6	404	344	397
Miscellaneous District Levy	4,004	6.4	50	52	165
<b>Total Levy</b>	<b>62,666</b>	<b>100.0</b>	<b>783</b>	<b>736</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>27</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>62,640</b>		<b>783</b>	<b>736</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	2,969,866		37,131	33,556	38,535
Net Tax Capacity (1995 Assessment)	56,616		708	678	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.107</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$55,402	53.5%	\$693	\$604	\$798
Sales/Use Tax (Calendar 1995)	21,115	20.4	264	357	511
Motor Vehicle Excise Tax (Calendar 1995)	5,874	5.7	73	68	77
Motor Vehicle License Tax (Calendar 1995)	7,110	6.9	89	83	93
Motor Fuels Tax (Calendar 1995)	10,018	9.7	125	109	104
Corporate Income Tax (Calendar 1996)	3,962	3.8	50	75	123
<b>Total State Taxes</b>	<b>\$103,481</b>	<b>100.0</b>	<b>\$1,294</b>	<b>\$1,296</b>	<b>\$1,706</b>

I. Major State Aids/Credits	YELLOW MEDICINE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
<b>A. Aids to Local Governments</b>					
Education Aid (1995-1996)	\$9,960	45.9%	\$857	\$902	\$755
Human Services Aid (Calendar 1995)					
Medical Assistance	3,742	17.2	322	337	254
Aid to Families with Dependent Children	132	0.6	11	13	31
General Assistance including GAMC	277	1.3	24	25	46
Social Services	1,229	5.7	106	108	87
Miscellaneous	116	0.5	10	11	14
Total	5,496	25.3	473	494	432
Highway Aid (Calendar 1995)					
County Aid	2,306	10.6	198	188	55
Municipal Aid	0	0.0	0	4	18
Township Aid	368	1.7	32	28	5
Total	2,674	12.3	230	220	77
Local Government Aid (Calendar 1996)	1,527	7.0	131	128	75
Disparity Reduction Aid (Calendar 1996)	125	0.6	11	23	6
Criminal Justice Aid (Payable 1996)	37	0.2	3	3	4
Community Corrections Funding (1996)	127	0.6	11	10	10
HACA (Payable 1996)					
County HACA	917	4.2	79	77	39
City/Town HACA	569	2.6	49	57	46
School District HACA	270	1.2	23	33	25
Miscellaneous District HACA	18	0.1	2	2	7
Total	1,775	8.2	153	168	116
<b>Total Aids</b>	<b>21,722</b>	<b>100.0</b>	<b>1,868</b>	<b>1,949</b>	<b>1,475</b>
<b>B. Property Tax Credits (Payable 1996)</b>					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
<b>Total Property Tax Credits</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>C. Property Tax Refunds (95 filed 96)</b>					
Regular (Homeowners)	266	73.6	23	21	18
Regular (Renters)	77	21.4	7	8	19
Targeting Refund	18	5.0	2	2	1
<b>Total Property Tax Refunds</b>	<b>361</b>	<b>100.0</b>	<b>31</b>	<b>31</b>	<b>38</b>
<b>Total Aids/Credits</b>	<b>\$22,083</b>	<b>100.0</b>	<b>\$1,899</b>	<b>\$1,980</b>	<b>\$1,517</b>
<b>II. Property Tax Data</b>					
<b>A. Property Tax Levy (Payable 1996)</b>					
County Levy	\$3,991	42.4%	\$343	\$281	\$247
City/Town Levy	1,302	13.8	112	117	148
School District Levy	3,895	41.4	335	342	397
Miscellaneous District Levy	216	2.3	19	19	165
<b>Total Levy</b>	<b>9,403</b>	<b>100.0</b>	<b>809</b>	<b>759</b>	<b>957</b>
<b>Less Property Tax Credits</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>4</b>
<b>Net Property Taxes Payable</b>	<b>9,403</b>		<b>809</b>	<b>759</b>	<b>953</b>
<b>B. Property Valuation</b>					
Market Valuation (1995 Assessment)	546,763		47,017	44,744	38,535
Net Tax Capacity (1995 Assessment)	6,829		587	587	744
<b>C. Average Tax Rate (Payable 1996)</b>	<b>1.377</b>				
<b>III. Major State Taxes</b>					
Individual Income Tax (1995 filed 1996)	\$5,429	45.9%	\$467	\$443	\$798
Sales/Use Tax (Calendar 1995)	2,328	19.7	200	248	511
Motor Vehicle Excise Tax (Calendar 1995)	894	7.6	77	75	77
Motor Vehicle License Tax (Calendar 1995)	1,082	9.1	93	91	93
Motor Fuels Tax (Calendar 1995)	1,357	11.5	117	116	104
Corporate Income Tax (Calendar 1996)	743	6.3	64	53	123
<b>Total State Taxes</b>	<b>\$11,833</b>	<b>100.0</b>	<b>\$1,018</b>	<b>\$1,025</b>	<b>\$1,706</b>

## **Appendices**

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**A. Education Aids** by Home County by School District, 1995/1996 School Year

**B. Selected Taxes** That Are Not Entirely Allocated to Minnesota Counties



**Appendix A**

**Education Aids by Home County by School District  
1995/1996 School Year\***

<u>County</u>	<u>School District</u>	<u>Education Aid</u>	<u>County</u>	<u>School District</u>	<u>Education Aid</u>	<u>County</u>	<u>School District</u>	<u>Education Aid</u>
Aitkin	1	\$5,299,072	Brown	81	\$ 764,151	Clay	146	\$ 3,547,003
	2	2,176,407		84	2,783,369		150	4,135,138
	4	<u>2,487,628</u>		85	2,943,952		152	*29,485,615
				88	<u>12,734,931</u>		914	1,763,511
	Total	9,963,106		Total	19,226,403		2164	<u>6,132,678</u>
Anoka	11	165,315,797	Carlton	91	3,646,597		Total	45,063,946
	12	25,990,312		93	3,563,898	Clearwater	162	6,362,365
	13	12,916,135		94	11,556,270		2311	<u>2,611,909</u>
	14	11,277,596		95	1,622,253		Total	8,974,275
	15	24,509,978		97	3,596,168	Cook	166	<u>2,018,020</u>
	16	<u>16,078,300</u>		99	4,797,438		Total	2,018,020
	Total	256,088,118		100	<u>1,892,673</u>			
Becker	21	1,295,049		Total	30,675,297			
	22	13,934,228	Carver	108	4,939,211	Cottonwood	173	2,257,168
	23	5,940,406		110	6,512,761		175	1,092,393
	24	1,729,547		111	5,944,554		177	5,543,475
	25	<u>497,050</u>		112	<u>25,558,177</u>		178	<u>868,043</u>
	Total	23,396,280		Total	42,954,703		Total	9,761,078
Beltrami	31	27,166,600	Cass	113	3,531,498	Crow Wing	181	31,062,197
	32	4,579,490		115	5,704,325		182	5,804,523
	36	1,835,044		116	2,179,349		186	<u>2,564,594</u>
	38	<u>8,074,599</u>		118	1,898,100		Total	39,431,313
	Total	41,655,732		2174	<u>4,816,934</u>			
Benton	47	14,658,174		Total	18,130,206	Dakota	6	17,030,257
	51	<u>8,510,227</u>	Chippewa	128	864,760		191	45,584,822
	Total	23,168,401		129	7,866,543		192	17,326,471
Big Stone	55	2,217,572		2180	<u>4,060,883</u>		194	30,042,921
	57	580,917		Total	12,792,186		195	1,994,169
	62	<u>3,202,907</u>	Chisago	138	14,543,709		196	97,149,264
	Total	6,001,396		139	3,960,198		197	15,514,922
Blue Earth	75	2,978,640		323	108,773		199	17,251,047
	77	29,196,581		2144	<u>13,910,035</u>		200	<u>22,468,636</u>
	2071	5,313,562		Total	32,522,714		Total	264,362,508
	2135	<u>5,374,306</u>						
	Total	42,863,090						

\*See page 9 for a description of what is included in the "education aid" amount.

**Education Aids by Home County by School District  
1995/1996 School Year**

<u>County</u>	<u>School District</u>	<u>Education Aid</u>	<u>County</u>	<u>School District</u>	<u>Education Aid</u>	<u>County</u>	<u>School District</u>	<u>Education Aid</u>	
Dodge	203	\$4,421,757	Grant	261	\$1,520,952	Jackson	324	\$4,394,005	
	204	7,125,562		264	816,780		325	1,720,362	
	2125	<u>5,213,650</u>		2342	<u>4,346,425</u>		328	254,527	
	Total	16,760,969		Total	6,684,157		330	<u>1,268,196</u>	
							Total	7,637,089	
Douglas	206	17,373,808	Hennepin	1	248,260,609	Kanabec	332	9,217,586	
	207	1,708,486		270	24,916,192		333	<u>4,022,858</u>	
	208	1,259,658		271	33,211,731		Total	13,240,443	
	213	<u>2,909,930</u>		272	31,044,800		Kandiyohi	345	7,636,484
	Total	23,251,883		273	13,984,658			347	24,422,718
		276	25,341,250	815	131,314				
Faribault	218	657,019	277	8,870,184	2396	<u>4,776,639</u>			
	219	623,412	278	8,170,772	Total	36,967,155			
	2134	4,843,482	279	94,039,453	Kittson	356	1,025,910		
	2148	<u>5,742,238</u>	280	16,231,508		2171	1,651,814		
	Total	11,866,152	281	58,301,034		2358	<u>2,000,430</u>		
		282	4,763,676	Total		4,678,154			
Fillmore	229	1,862,228	283	12,604,041		Koochiching	361	7,906,258	
	238	1,798,586	284	24,766,599	362		1,796,916		
	239	3,393,397	286	<u>7,742,213</u>	363		<u>3,216,914</u>		
	2137	4,928,391	Total	612,248,720	Total		12,920,089		
	2138	<u>4,203,109</u>	Houston	294	2,369,682		Lac Qui Parle	371	681,874
Total	16,185,710	297		2,172,830	378	2,891,609			
Freeborn	241	18,953,154		299	4,705,540	2153		<u>2,959,420</u>	
	242	1,642,455		300	<u>6,839,771</u>	Total		6,532,903	
	243	992,318		Hubbard	Total	16,087,824		Lake	381
	245	<u>1,658,261</u>	306		1,876,460	Total	10,287,861		
	Total	23,246,188	308		1,847,628	Lake of the Woods	390		<u>3,784,069</u>
Goodhue	252	6,832,310	309		<u>8,427,390</u>		Total		3,784,069
	253	2,527,048	Total		12,151,477		Lake		381
	255	5,180,161	Isanti	314	5,633,013			Total	10,287,861
	256	8,871,723		911	<u>19,900,917</u>			Lake of the Woods	390
	2172	4,434,374		Total	25,533,930	Total			3,784,069
2805	<u>5,675,620</u>	Itasca		316	7,806,856	Lake of the Woods			390
Total	33,521,237			317	5,146,732		Total		3,784,069
			318	18,599,519	Lake of the Woods		390		<u>3,784,069</u>
			319	<u>4,059,166</u>			Total	3,784,069	
			Total	35,612,273					

**Education Aids by Home County by School District  
1995/1996 School Year**

<u>County</u>	<u>School District</u>	<u>Education Aid</u>	<u>County</u>	<u>School District</u>	<u>Education Aid</u>	<u>County</u>	<u>School District</u>	<u>Education Aid</u>	
LeSueur	391	\$2,089,502	Martin	451	\$ 340,731	Nobles	511	\$2,606,336	
	392	3,554,159		454	10,131,219		513	984,684	
	394	5,237,680		458	2,109,975		514	708,595	
	2143	4,782,944		2448	3,504,382		516	682,723	
	2397	<u>6,020,568</u>		2536	<u>1,475,027</u>		518	<u>11,024,778</u>	
	Total	21,684,852		Total	17,561,335		Total	16,007,116	
Lincoln	402	860,454	Meeker	463	4,640,568	Norman	521	2,237,049	
	403	1,450,552		465	8,962,504		522	332,614	
	404	1,303,986		466	<u>9,460,735</u>		2215	2,365,558	
	409	<u>1,701,055</u>		Total	23,063,808		2527	<u>1,968,386</u>	
	Total	5,316,047		Total	27,673,360		Total	6,903,607	
Lyon	411	998,558	Mille Lacs	473	2,116,967	Olmsted	227	3,771,540	
	413	8,997,378		477	13,198,949		531	6,189,676	
	414	2,401,444		480	4,041,641		533	4,286,302	
	415	794,161		912	<u>8,315,802</u>		534	8,076,634	
	417	3,213,512		Total	18,504,131		535	<u>62,586,458</u>	
	418	744,178		Morrison	484		4,867,192	Total	84,910,609
	2167	<u>2,297,771</u>			485		3,492,681	Otter Tail	542
Total	19,447,003	486	1,980,161		544	14,532,863			
McLeod	421	1,402,894	487		<u>2,100,693</u>	545	2,146,168		
	422	6,614,986	Total	30,944,857	547	3,337,091			
	423	13,004,218	Mower	492	18,528,144	548	5,189,926		
	424	2,404,991		495	1,880,356	549	7,331,584		
	425	1,571,921		497	1,190,189	550	1,867,144		
	426	1,144,712		499	1,901,933	553	<u>3,612,998</u>		
	427	<u>648,429</u>		500	<u>2,749,712</u>	Total	39,543,603		
Total	26,792,151	Total		26,250,335	Pennington	561	1,511,919		
Mahnommen	432	4,476,799		Murray		505	2,612,691	564	<u>11,656,325</u>
	435	<u>3,512,607</u>	2169		<u>4,198,933</u>	Total	13,168,244		
	Total	7,989,406	Total	6,811,624	Pine	577	2,434,568		
Marshall	437	997,550	Nicollet	507		1,922,560	578	7,866,753	
	441	1,913,864		508		<u>8,607,659</u>	2165	5,424,271	
	443	892,767		Total		10,530,219	2580	<u>5,468,525</u>	
	447	1,571,447		Total		8,396,599	Total	21,194,117	
	2176	<u>3,020,971</u>							



**Education Aids by Home County by School District  
1995/1996 School Year**

<u>County</u>	<u>School District</u>	<u>Education Aid</u>	<u>County</u>	<u>School District</u>	<u>Education Aid</u>	<u>County</u>	<u>School District</u>	<u>Education Aid</u>	
Pipestone	581	\$ 1,104,679	Renville	2159	\$ 2,418,990	Scott	716	\$ 5,041,381	
	584	955,094		2534	4,162,470		717	5,009,869	
	2689	<u>7,251,738</u>		3001	<u>4,270,796</u>		719	15,553,286	
	Total	9,311,511	Total	10,852,257	720		13,416,520		
							721	<u>9,578,915</u>	
Polk	592	684,659	Rice	656	21,501,624	Total	48,599,972		
	593	8,346,838		659	<u>14,981,967</u>		Sherburne	726	*1,021,751
	595	10,402,223	Total	36,483,592	727	7,913,419			
	599	2,878,314		Rock	671	1,798,120		728	<u>34,755,009</u>
	600	837,002	2184		<u>6,234,269</u>	Total	43,690,179		
	601	3,708,080	Total		8,032,389		Sibley	2310	6,049,945
	604	713,600			2365	<u>4,176,941</u>		Total	10,226,885
	2609	<u>2,182,119</u>	Roseau		676	1,163,854	Stearns		738
Total	29,752,835	682		7,293,658	739	4,772,934			
Pope	611	768,859		690	7,475,752	740		7,739,794	
	2149	<u>8,165,778</u>		2683	<u>3,339,300</u>	741		6,643,663	
	Total	8,934,637		Total	19,272,564	742		49,981,376	
Ramsey	621	47,055,377	St. Louis	695	4,931,187	743	5,776,599		
	622	43,849,909		696	3,404,531	745	8,350,721		
	623	23,738,216		698	1,580,194	748	10,236,794		
	624	40,153,557		700	7,702,163	750	10,440,552		
	625	<u>212,696,694</u>		701	16,719,411	2364	<u>5,287,936</u>		
Total	367,493,752	704		9,763,936	Total	114,736,340			
Red Lake	627	1,285,095		706		10,324,891	Steele	756	3,951,456
	628	1,013,426		707		798,357		761	19,983,898
	630	<u>2,575,908</u>		709		68,763,864		763	<u>1,901,470</u>
	Total	4,874,428		712		3,132,444		Total	25,836,825
Redwood	633	1,002,883	2142	12,958,322	Stevens	768			1,303,172
	635	745,213	2154	7,469,748		769	5,195,679		
	638	663,980	2711	<u>6,149,363</u>		771	<u>1,052,653</u>		
	640	1,839,807	Total	153,698,413	Total	7,551,504			
	641	792,777		Total		13,582,953			
	2754	1,919,240							
	2758	<u>6,619,053</u>							

\*Becker school district (No. 726), generates all of its general education revenue with a tax rate that is below the prescribed rate for other districts. However, the district is required to levy the prescribed rate, and the district's other state aids are reduced by the amount of the additional levy. Since this table does not include HACA in the definition of school aids, the negative amount shown reflects the subtraction that was made to the district's HACA. A district is not required to send locally raised revenue to the state.

**Education Aids by Home County by School District  
1995/1996 School Year**

<u>County</u>	<u>School District</u>	<u>Education Aid</u>	<u>County</u>	<u>School District</u>	<u>Education Aid</u>	<u>County</u>	<u>School District</u>	<u>Education Aid</u>
Swift	775	\$2,924,635	Wadena	818	\$2,179,542	Wilkin	846	\$4,413,910
	777	5,024,148		820	3,061,243		850	1,169,513
	784	<u>2,382,626</u>		821	3,557,494		852	<u>765,076</u>
	Total	10,331,409		2155	<u>7,690,312</u>	Total	6,348,498	
Todd	786	3,144,097	Waseca	829	10,750,854	Winona	857	3,651,974
	787	2,725,485		2168	4,652,367		858	4,596,082
	2170	9,498,112		2835	<u>3,307,014</u>		861	<u>20,615,417</u>
	2753	6,925,293		Total	18,710,235	Total	28,863,473	
	2759	<u>3,059,525</u>	Washington	831	32,736,408	Wright	876	8,100,550
Total	25,352,512	832		9,925,319	877		19,959,623	
Traverse	801	956,126		833	57,526,991		879	7,291,515
	803	<u>2,212,144</u>		834	<u>32,800,144</u>		880	3,740,458
Total	3,168,270	Total	132,988,862	881	4,189,152			
Wabasha	806	2,728,237	Watonwan	836	933,853		882	11,777,721
	810	5,162,725		837	2,838,193		883	7,168,857
	811	3,715,094		840	<u>5,549,275</u>	885	<u>9,299,285</u>	
	813	<u>5,704,249</u>		Total	9,321,321	Total	71,527,162	
Total	17,310,305	Total	9,321,321	Yellow Medicine	891	3,687,567		
					2190	<u>6,272,822</u>		
					Total	8,350,959		
					<b>State Total</b>	<b>\$3,535,738,009</b>		

**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	\$3,738,166,420	96.9%	\$118,876,817	3.1%	\$3,857,043,237
Sales/Use Tax**	\$2,391,692,906	85.6%	\$402,130,672	14.4%	\$2,793,823,578

House Research Department

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\* Percents added across add up to 100 percent.

\*\*See page 69 for discussion of sales/use tax amounts not allocated to Minnesota counties.

