
Major State Aids and Taxes

A Comparative Analysis

1997 Update

February 1999

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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This publication can be made available in alternative formats upon request. Please call (651) 296-6753 (voice); or the Minnesota State Relay Service at 1-800-627-3529 (TTY) for assistance. Many House Research Department publications may also be accessed via the Internet at: www.house.leg.state.mn.us/hrd/hrd.htm.

Contents

Introduction	1
1. Current and Historical Data	3
Minnesota Counties and Economic Development Regions: Map	5
1997 Population Estimates	6
Major State Aids	7
Education Aid	9
Human Services Aid	15
Highway Aid	21
Local Government Aid (LGA)	27
Disparity Reduction Aid	35
Homestead and Agricultural Credit Aid (HACA)	37
County Criminal Justice Aid	43
Community Corrections Funding	49
Property Tax Refund	53
Additional Property Tax Refund ("Targeting")	59
Property Tax Data	63
Major State Taxes	69
Individual Income Tax	71
Sales/Use Tax	77
Motor Vehicle Sales Tax	83
Motor Vehicle License Tax	89
Motor Fuels Tax (Gas Tax)	95
Corporate Franchise (Income) Tax	101

2. Summary Data	107
General Explanation of Tables and Example	108
Statewide Summary: Tables 2-1 and 2-2	111
Metro/Non-Metro Data: Tables 2-3 and 2-4	115
3. Regional Data	119
Total Aids and Credits (Per Capita): Map	120
Total Taxes (Per Capita): Map	121
Table 3 Compares data from each of the 13 economic development regions with statewide data (13 separate tables)	122
4. County Data	135
Table 4 Compares data from each county with statewide data and the economic development region in which the county is located (87 separate tables)	136
Appendices	221
A. Education Aids by Home County by School District, 1996/1997 School Year	223
B. Selected Refunds/Taxes That are Not Entirely Allocated to Minnesota Counties	227

Introduction

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

- **Major State Aids** including education aid, human services aid, highway aid, local government aid (LGA), disparity reduction aid, 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 sales tax, motor fuels tax, motor vehicle license tax, and corporate franchise (income) tax

[\[Go to region data\]](#)

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

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 1997 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.

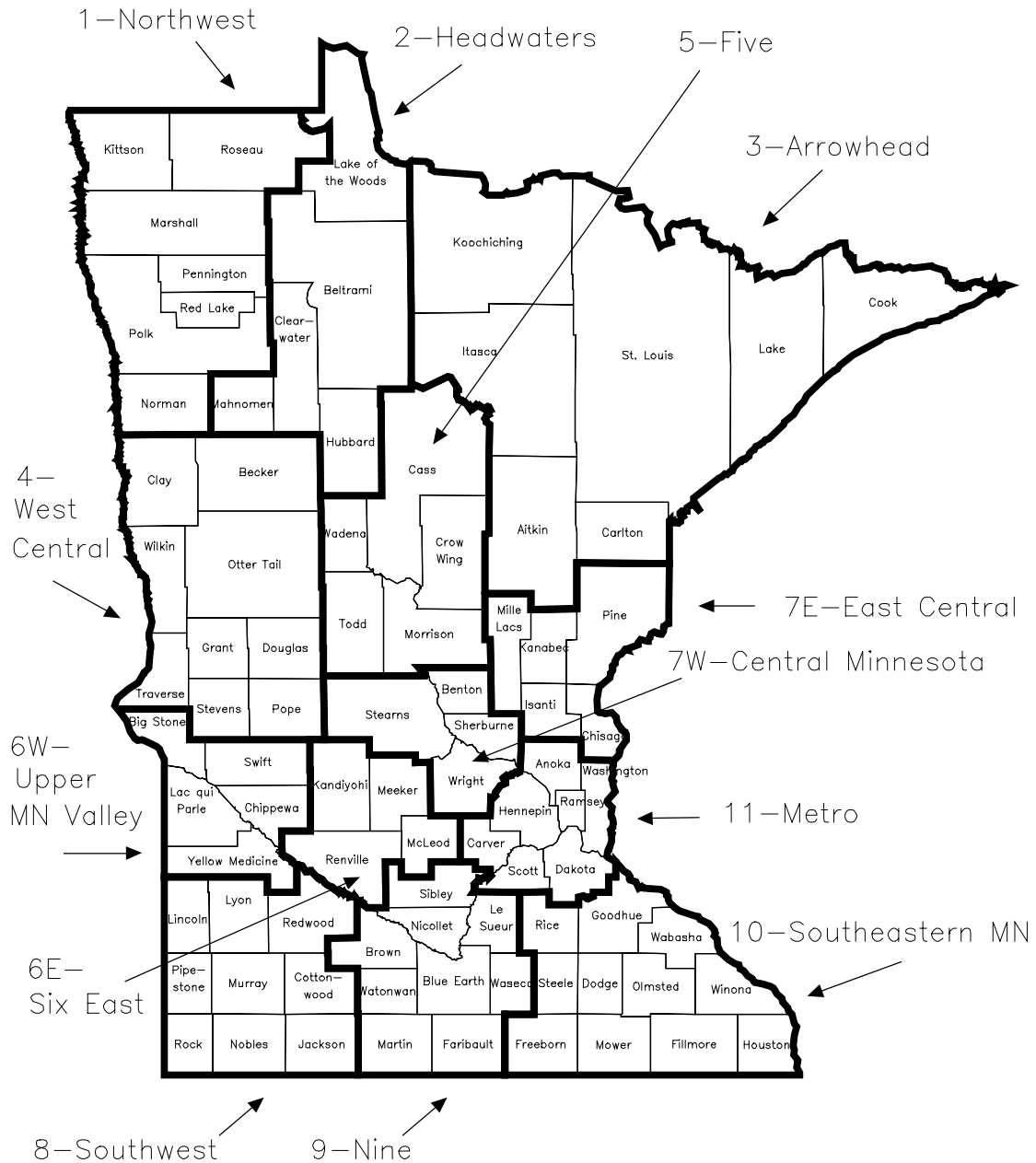
FOURTH PAGE: A table containing the historical data for the state and the geographic areas of the state. The right hand column shows a percentage change for the time period presented, calculated using current dollars (e.g., not adjusted for inflation). Hennepin and Ramsey counties are shown separately 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.

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

Minnesota Counties and Economic Development Regions



The 1997 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	13,949	0.3%	Martin	22,849	0.5%
Anoka	285,271	6.0	Meeker	21,711	0.5
Becker	29,394	0.6	Mille Lacs	20,648	0.4
Beltrami	37,615	0.8	Morrison	31,234	0.7
Benton	34,057	0.7	Mower	37,575	0.8
Big Stone	5,915	0.1	Murray	9,624	0.2
Blue Earth	55,286	1.2	Nicollet	29,965	0.6
Brown	28,006	0.6	Nobles	20,570	0.4
Carlton	30,974	0.7	Norman	7,832	0.2
Carver	61,377	1.3	Olmsted	116,537	2.5
Cass	24,531	0.5	Otter Tail	54,160	1.1
Chippewa	13,183	0.3	Pennington	13,647	0.3
Chisago	38,937	0.8	Pine	23,582	0.5
Clay	52,994	1.1	Pipestone	10,427	0.2
Clearwater	8,467	0.2	Polk	32,808	0.7
Cook	4,437	0.1	Pope	10,969	0.2
Cottonwood	12,930	0.3	Ramsey	497,423	10.5
Crow Wing	50,578	1.1	Red Lake	4,456	0.1
Dakota	332,657	7.0	Redwood	17,293	0.4
Dodge	17,122	0.4	Renville	17,521	0.4
Douglas	31,274	0.7	Rice	53,514	1.1
Faribault	16,548	0.3	Rock	9,966	0.2
Fillmore	20,969	0.4	Roseau	16,323	0.3
Freeborn	32,429	0.7	St. Louis	199,454	4.2
Goodhue	42,987	0.9	Scott	75,009	1.6
Grant	6,185	0.1	Sherburne	56,682	1.2
Hennepin	1,075,907	22.7	Sibley	14,913	0.3
Houston	19,330	0.4	Stearns	130,574	2.8
Hubbard	16,717	0.4	Steele	32,320	0.7
Isanti	29,603	0.6	Stevens	10,694	0.2
Itasca	43,337	0.9	Swift	11,159	0.2
Jackson	11,750	0.2	Todd	24,014	0.5
Kanabec	14,030	0.3	Traverse	4,331	0.1
Kandiyohi	41,652	0.9	Wabasha	20,721	0.4
Kittson	5,510	0.1	Wadena	13,404	0.3
Koochiching	15,868	0.3	Waseca	18,626	0.4
Lac Qui Parle	8,644	0.2	Washington	187,475	4.0
Lake	10,695	0.2	Watonwan	11,750	0.2
Lake of Woods	4,495	0.1	Wilkin	7,376	0.2
LeSueur	24,939	0.5	Winona	49,485	1.0
Lincoln	6,707	0.1	Wright	82,493	1.7
Lyon	25,431	0.5	Yellow Medicine	11,638	0.2
McLeod	34,493	0.7			
Mahnomen	5,222	0.1			
Marshall	10,676	0.2			
			METRO	2,515,119	53.1%
			NON-METRO	2,220,711	46.9%
			STATE TOTAL	4,735,830	100.0%

Major State Aids

	Page
Education Aid	9
Human Services Aid	15
Highway Aid	21
Local Government Aid	27
Disparity Reduction Aid	35
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Community Corrections Funding	49
Property Tax Refund	53
Additional Property Tax Refund ("Targeting")	59

Education Aid

Program Description

Education aid is the total amount of state aid paid to school districts for all K-12 educational purposes. This amount includes state aid for general education, special education, transportation, community education, capital expenditure, secondary vocational, and other miscellaneous programs. About 74 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

1996/1997 Education Aid: \$3.4 billion

The total education aid for the 1996/1997 school year is \$3,393,562,313. 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.

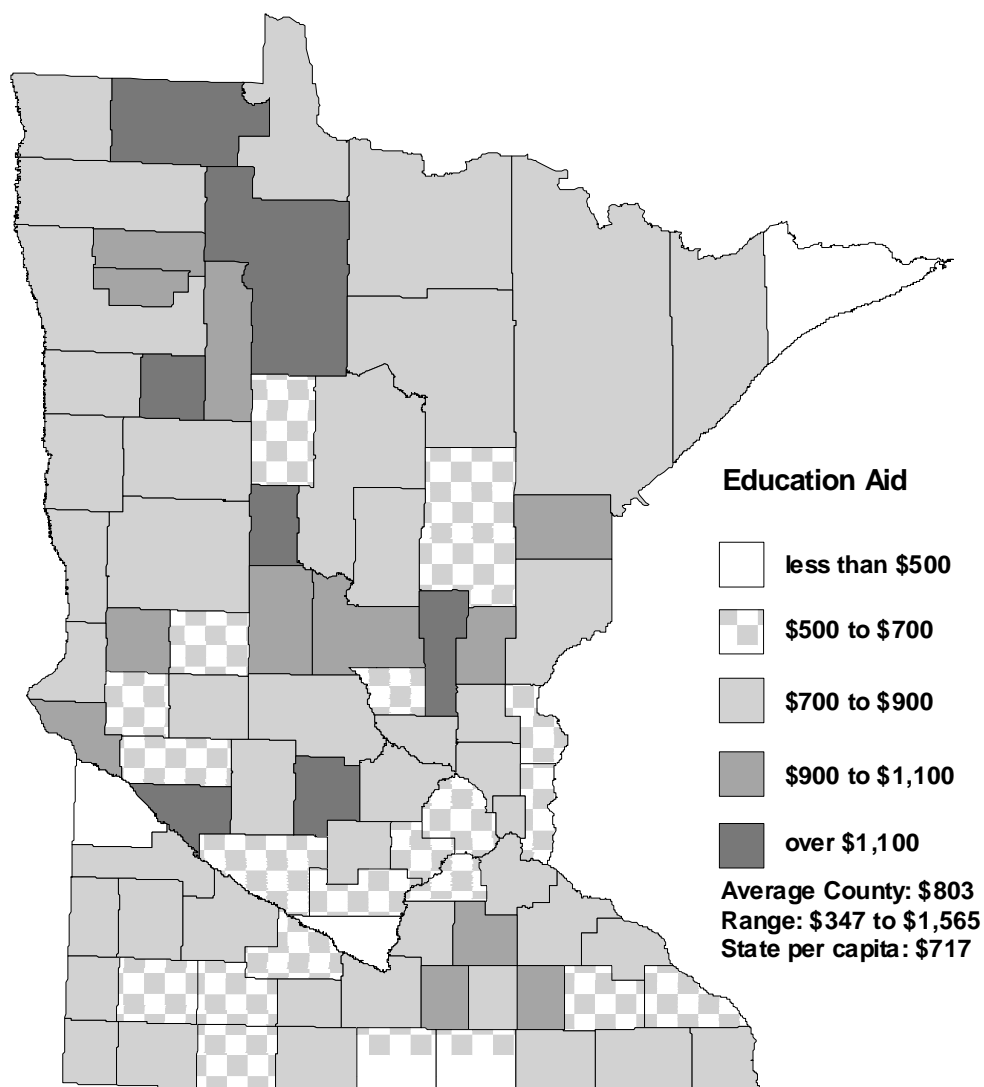
The education aid total does not include \$10,167,000 that went to the 20 charter schools operating in 1996/1997, and also does not include lesser amounts spent on metropolitan intermediate school districts and non-metropolitan educational cooperative districts.¹

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 1994/1995 to \$3.5 billion in 1995/1996.

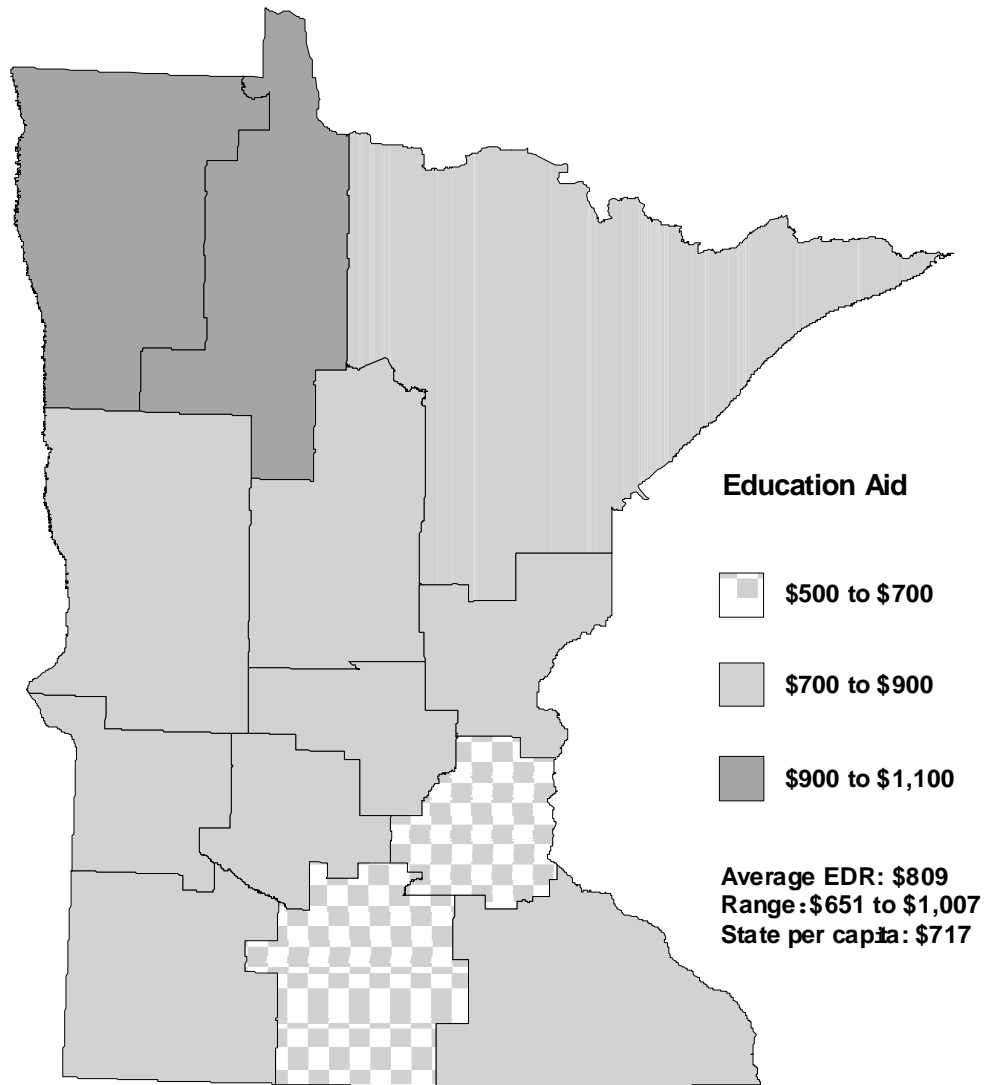
¹ In 1996/1997, metropolitan intermediate school districts #287, #916, and #917 received \$4,000 in education aid, and non-metropolitan educational cooperative districts received \$796,000 in aid. Before 1994/1995, larger amounts of educational aid were paid directly to intermediate districts and educational 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, 1996-1997 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, 1996-1997 by Economic Development Region



The Past Five Years of Education Aid

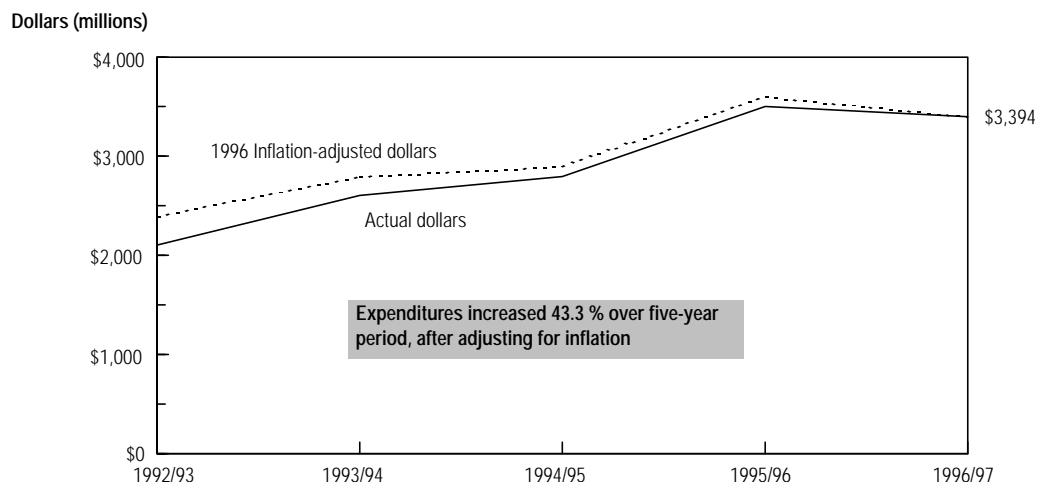
The table below shows the distribution of education aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of education aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Education Aid: 1992/1993 School Year to 1996/1997 School Year

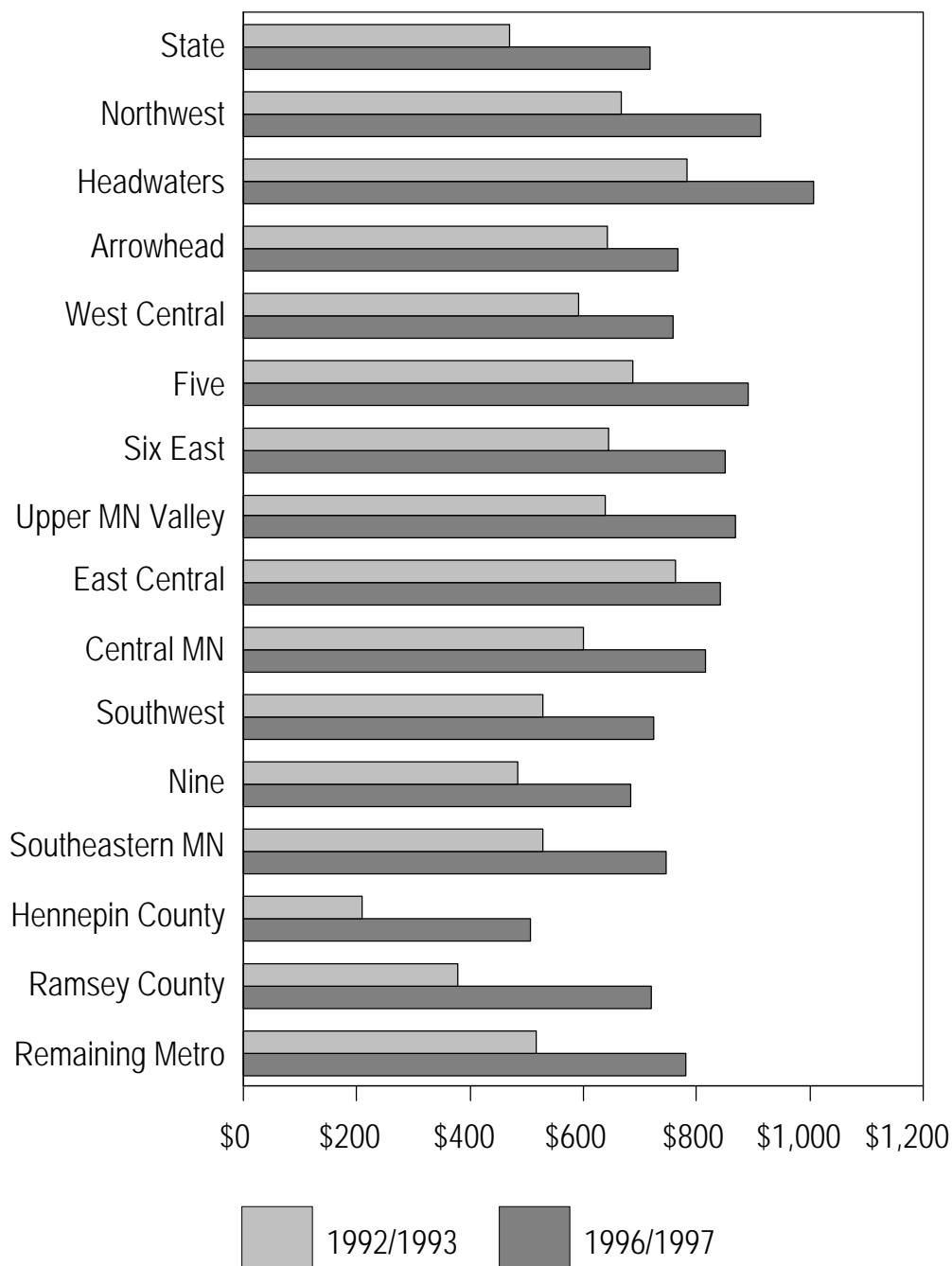
Current dollars, in thousands

	1992/93	1993/94	1994/95	1995/96	1996/97	5-Yr. Chg. Aid
State	\$2,123,148	\$2,586,244	\$2,780,990	\$3,535,738	\$3,393,562	60%
Northern Regions						
Northwest (1)	60,078	68,101	75,589	87,046	83,431	39
Headwaters (2)	53,739	60,464	64,496	74,555	73,059	36
Arrowhead (3)	200,811	218,069	226,329	255,175	244,182	22
West Central (4)	118,235	132,745	140,741	163,943	157,255	33
Five (5)	93,446	104,578	111,306	130,347	128,058	37
East Central (7E)	87,767	97,760	105,912	120,165	106,870	22
Southern Regions						
Six East (6E)	71,813	80,064	84,483	97,765	98,048	37
Upper MN Valley (6W)	32,061	35,191	39,234	45,618	43,886	37
Central MN (7W)	164,561	190,089	206,404	253,122	247,758	51
Southwest (8)	65,129	74,613	78,922	95,907	90,422	39
Nine (9)	105,479	124,665	135,785	161,990	152,425	45
Southeastern MN (10)	228,423	260,546	269,875	325,457	330,758	45
Total Non-Metro	\$1,281,542	\$1,446,884	\$1,539,079	\$1,811,001	\$1,756,151	37%
Metro Region						
Hennepin County	220,771	354,982	398,570	612,249	544,943	147
Ramsey County	186,385	245,734	258,248	367,494	357,442	92
Remaining Metro	434,450	538,644	585,094	744,994	735,026	69
Total Metro	\$841,606	\$1,139,360	\$1,241,911	\$1,724,737	\$1,637,411	95%

Statewide Education Aid



Per Capita Education Aid 1992/1993 and 1996/1997



Human Services Aid

Program Description

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

Aid Amount and Reporting

Calendar Year 1996 Human Services Aid: \$2.0 billion

The state's share of the human services expenditures for calendar year 1996 is \$1,960,403,475. The statewide amounts by program are listed below.

Type of Program	Amount	Percent
Medical Assistance (MA)	\$1,131,418,250	57.7%
Aid to Families with Dependent Children (AFDC)	126,874,862	6.5
General Assistance (GA)	53,676,555	2.7
General Assistance Medical Care (GAMC)	143,227,699	7.3
Social Services (including CSSA)	440,311,996 ²	22.5
Miscellaneous:		
Minnesota Supplemental Assistance	60,342,463	3.1
Food Stamp Delivery	1,709,644	0.1
Title IV Child Support	2,841,790	0.1
Other	216	0.0
Total	\$1,960,403,475	100.0%

House Research Department

² Includes \$73.7 million for the state's share of the cost of care for certain clients in regional treatment centers and \$22.9 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:

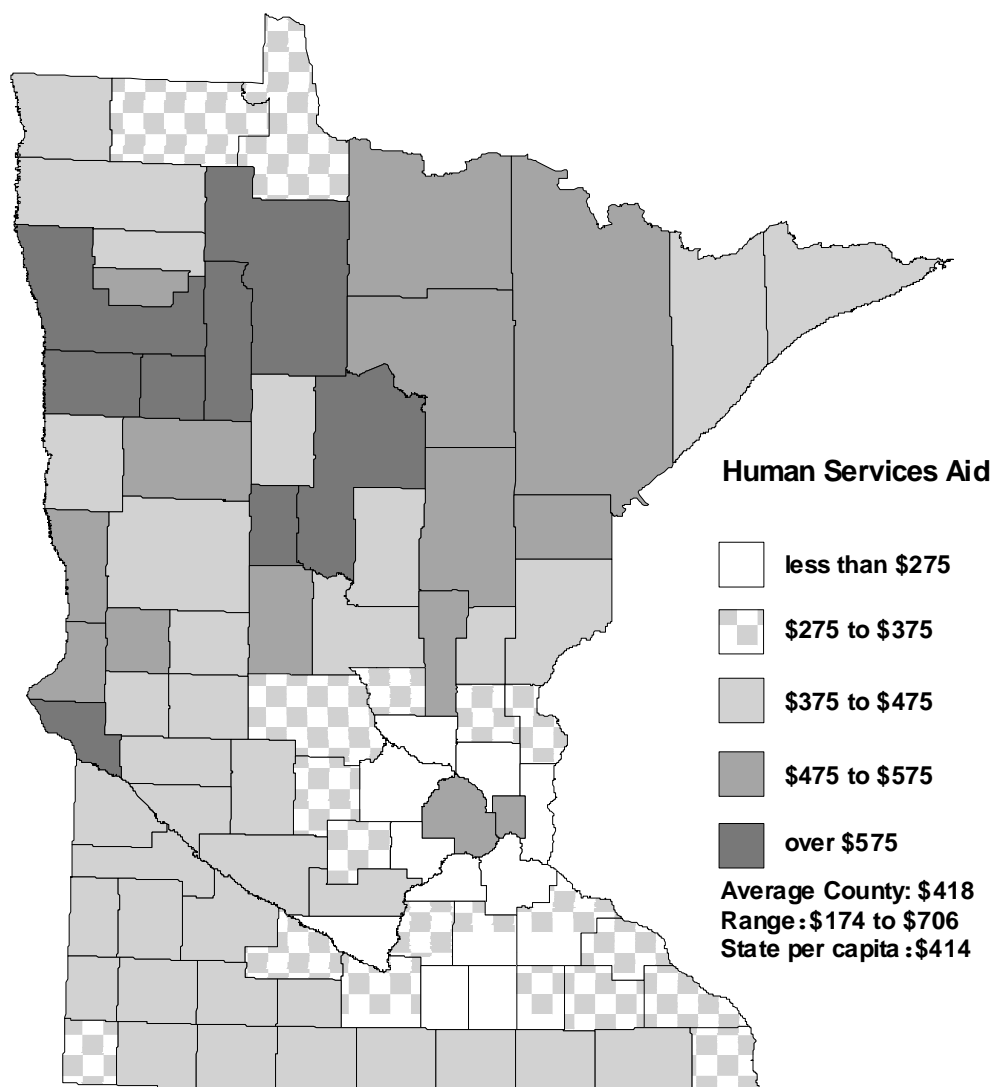
- Region VIII N—Lincoln, Lyon, and Murray
- Human Service Board—Faribault and Martin³

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 \$16.6 million and for the Human Service Board, \$17.0 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.

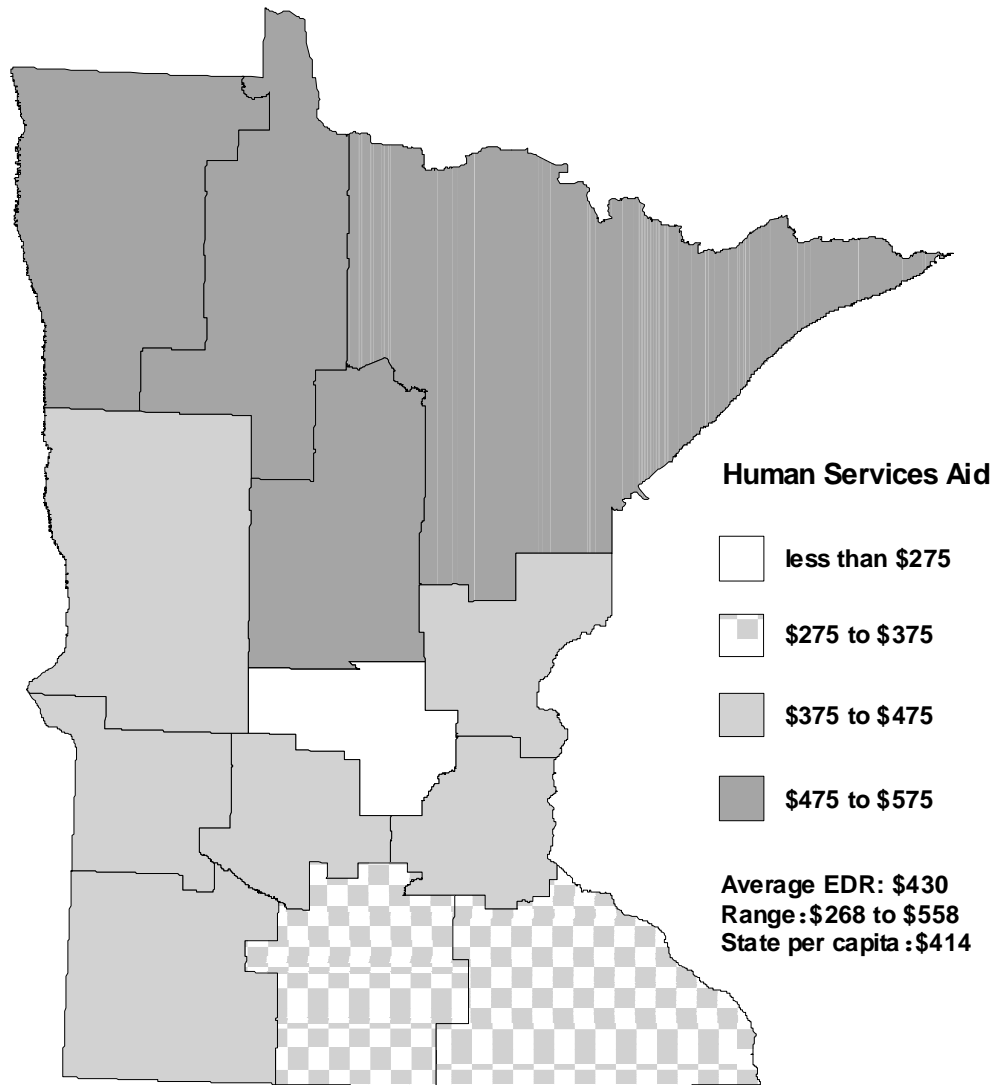
³ Prior to 1991, Watonwan was included in the Human Service Board. In 1991, Watonwan County left the joint county board and became responsible for its own human service programs.

Human Services Aid per capita, 1996 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 present methodological difficulties.

Human Services Aid per capita, 1996 by Economic Development Region



The Past Five Years of Human Services Aid

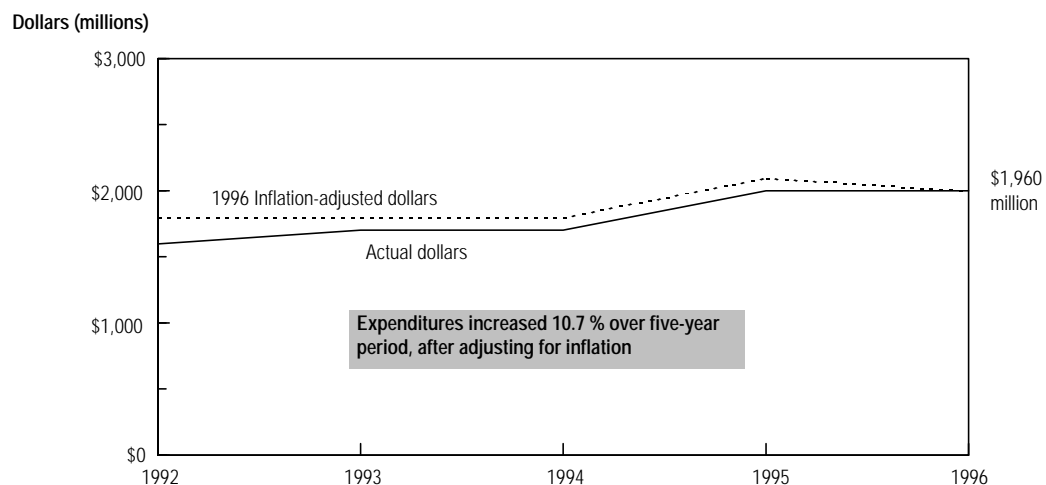
The table below shows the distribution of human services aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of human services aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Human Services Aid: 1992 to 1996

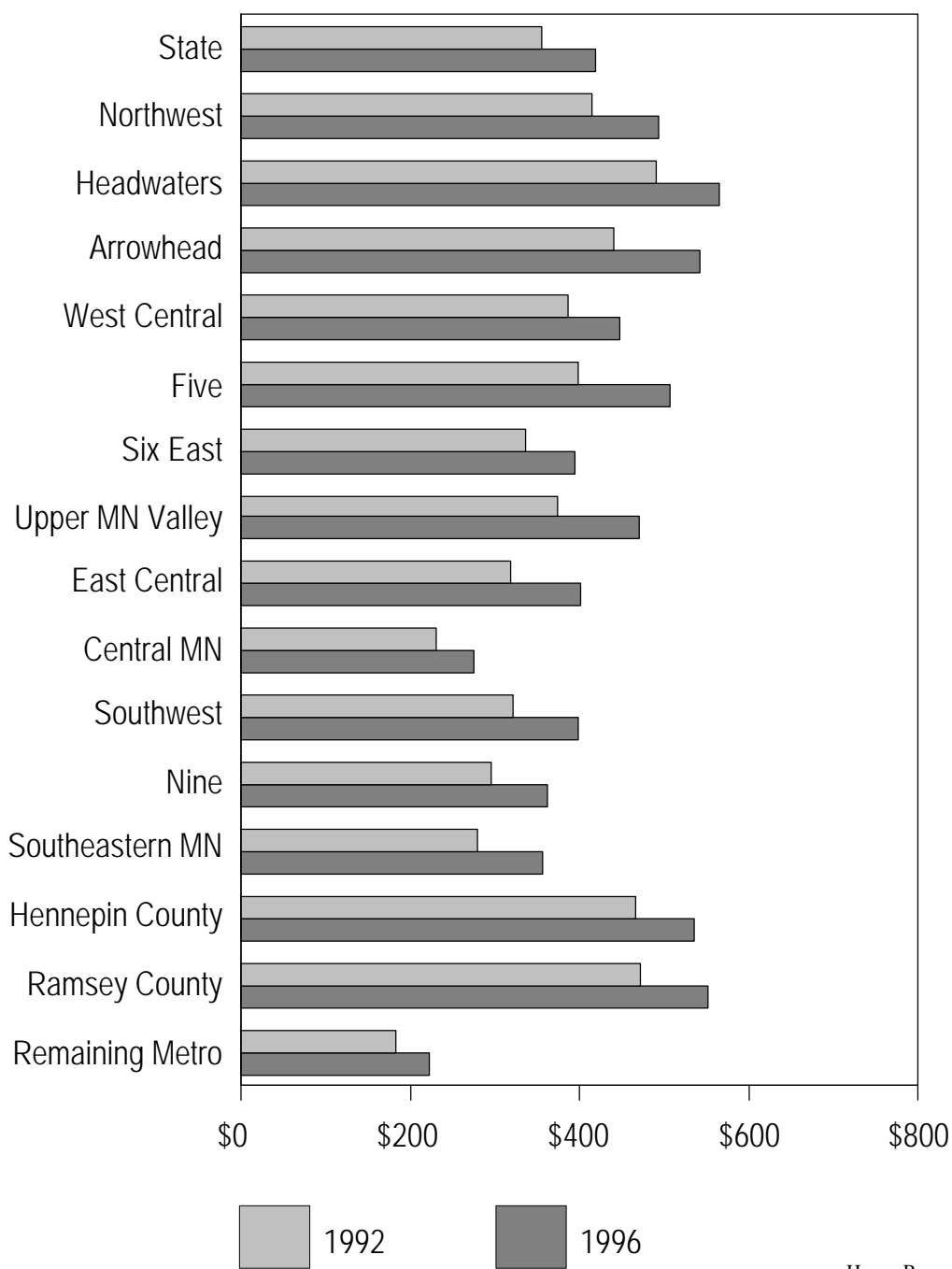
Current dollars, in thousands

State	1992	1993	1994	1995	1996	5-Yr Chg. Aid
	\$1,585,545	\$1,670,394	\$1,708,149	\$2,021,528	\$1,960,403	24%
Northern Regions						
Northwest (1)	37,427	36,692	38,666	46,125	45,066	20
Headwaters (2)	33,479	35,241	33,535	42,965	40,446	21
Arrowhead (3)	138,067	143,658	148,098	173,027	171,941	25
West Central (4)	76,828	81,439	80,217	97,822	92,318	20
Five (5)	53,582	59,523	60,467	74,408	72,025	24
East Central (7E)	35,989	38,419	38,967	48,189	49,554	38
Southern Regions						
Six East (6E)	37,219	39,494	39,191	46,272	45,230	22
Upper MN Valley (6W)	18,826	20,402	20,399	24,982	23,768	26
Central MN (7W)	62,009	65,454	67,391	82,224	81,534	31
Southwest (8)	39,485	42,333	42,442	51,035	49,736	26
Nine (9)	64,398	69,076	70,264	82,923	80,346	25
Southeastern MN (10)	119,613	128,698	130,859	158,951	156,836	31
Total Non-Metro	\$716,924	\$763,340	\$770,495	\$928,925	\$908,801	27%
Metro Region						
Hennepin County	488,435	494,897	516,906	618,377	573,623	17
Ramsey County	231,337	249,211	249,399	262,243	273,844	18
Remaining Metro	148,850	162,856	171,349	211,983	204,135	37
Total Metro	\$868,622	\$906,964	\$937,654	\$1,092,603	\$1,051,602	21%

Statewide Human Services Aid



Per Capita Human Services Aid 1992 and 1996



Highway Aid

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 sales tax revenues, and proceeds from state bridge bonds.

Aid Amount and Reporting

1996 Highway Aid: \$404.8 million

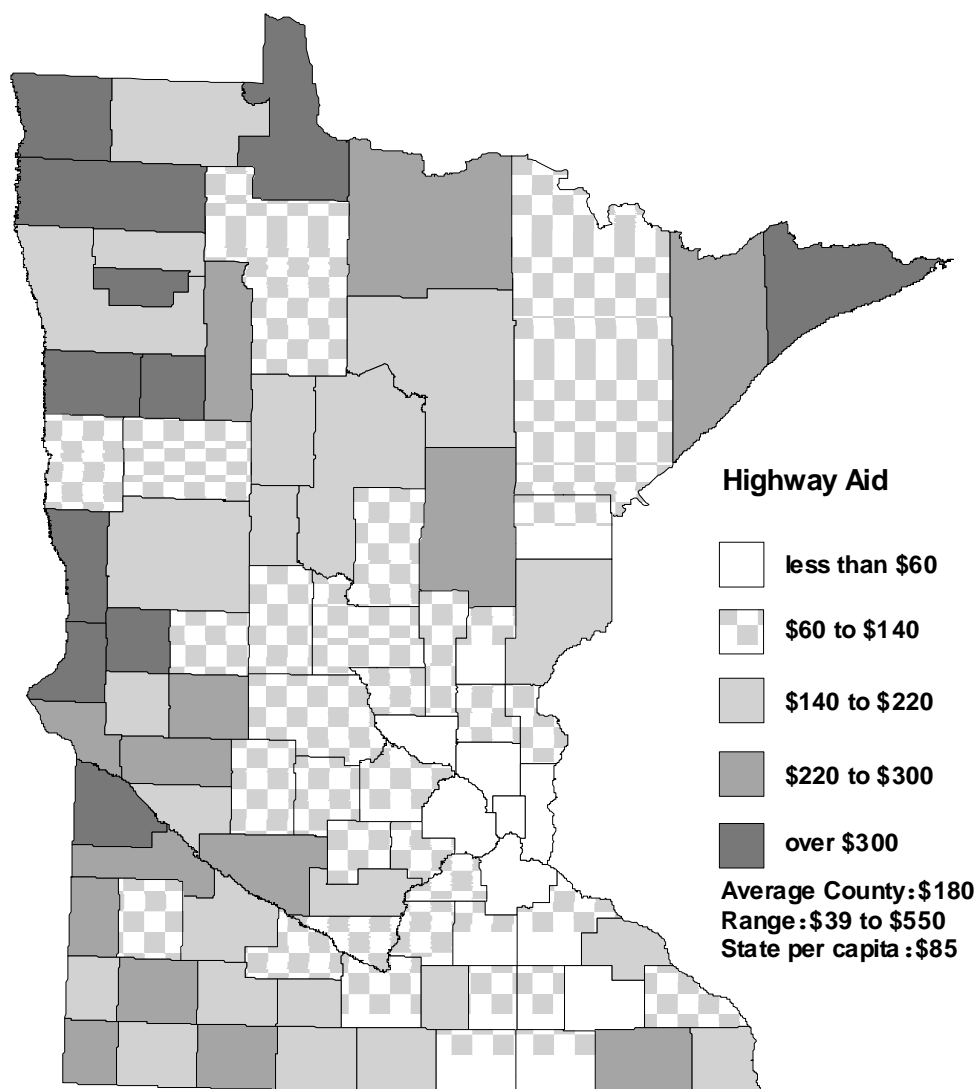
The total state highway aid paid in calendar year 1996 to the counties, cities (i.e., municipal), and towns is shown below by category.

<u>Type of Highway Aid</u>		<u>Amount</u>		<u>Total</u>
County Aid	County State Aid	\$280,824,171		
	County Bridge Funding	<u>4,587,556</u>		
			County	\$285,411,727
Municipal Aid	Municipal State Aid	\$90,608,066		
	Municipal Bridge Funding	<u>3,596,792</u>		
			Municipal	\$94,204,858
Township Aid	Town Road Account	\$14,926,487		
	Town Bridge Account	7,908,677		
	Town Bridge Funding	<u>2,395,055</u>		
			Township	\$25,230,219
Total Highway Aid				\$404,846,804

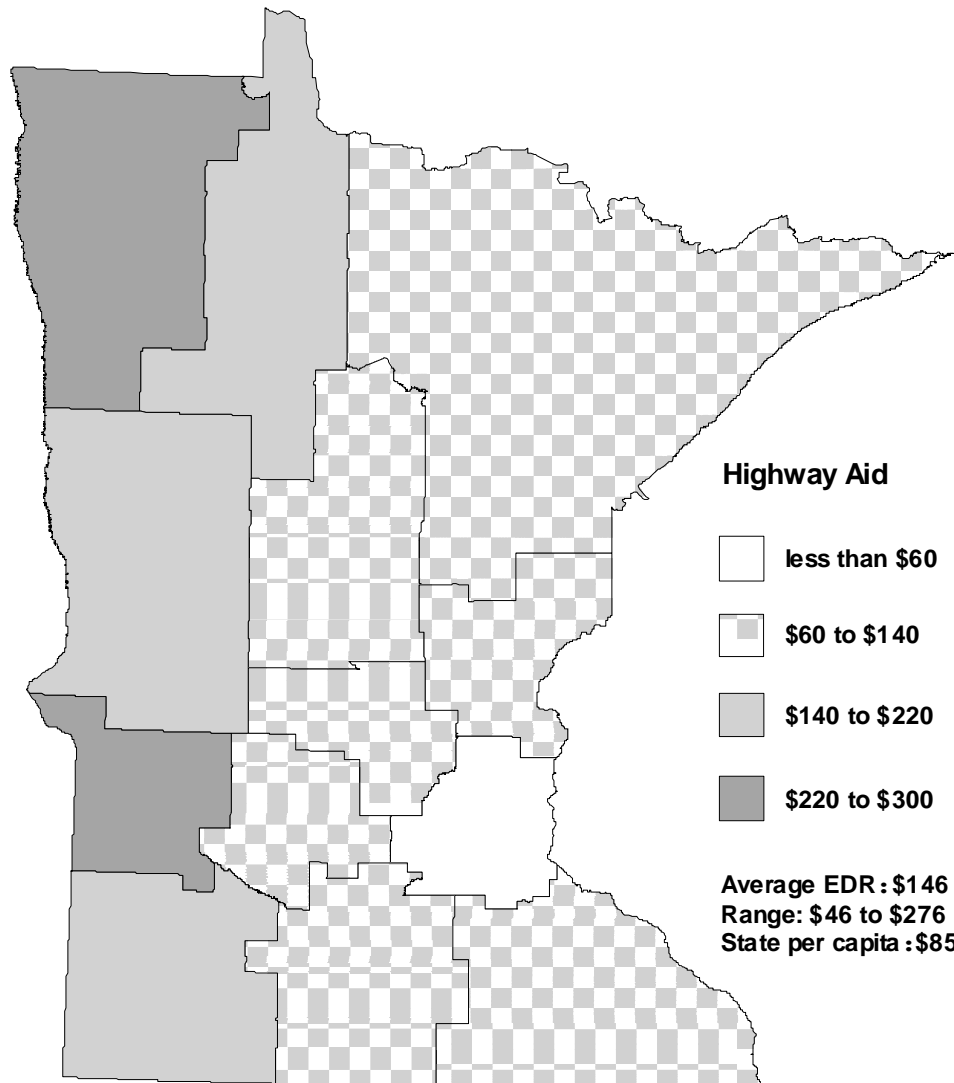
The county and the municipal turnback account money (excluding the money in the town road and town bridge accounts shown above) is **not** included in the above totals. In 1996, there was approximately \$28.3 million in the county turnback account and \$7.3 million in the municipal turnback account (including the current year allotments). This \$35.6 million is used, as needed, on former state highways which have been "turned-back" to the counties and municipalities. Disbursements were made to the counties of \$24.4 million and to the municipalities of \$5.2 million in 1996. The amount spent in each county is not readily available.

Highway aid data was obtained from the Department of Transportation.

Highway Aid per capita, 1996 by County



Highway Aid per capita, 1996 by Economic Development Region



The Past Five Years of Highway Aid

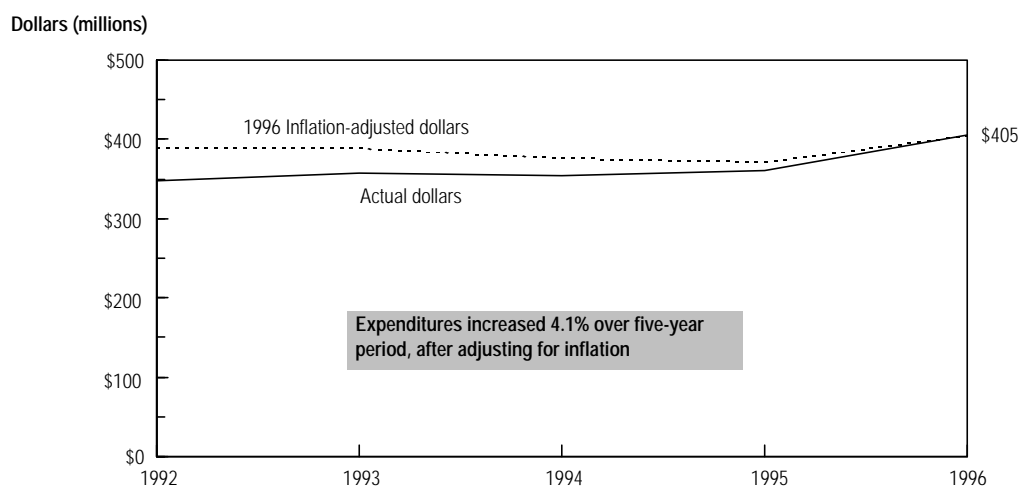
The table below shows the distribution of highway aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of highway aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Highway Aid: 1992 to 1996

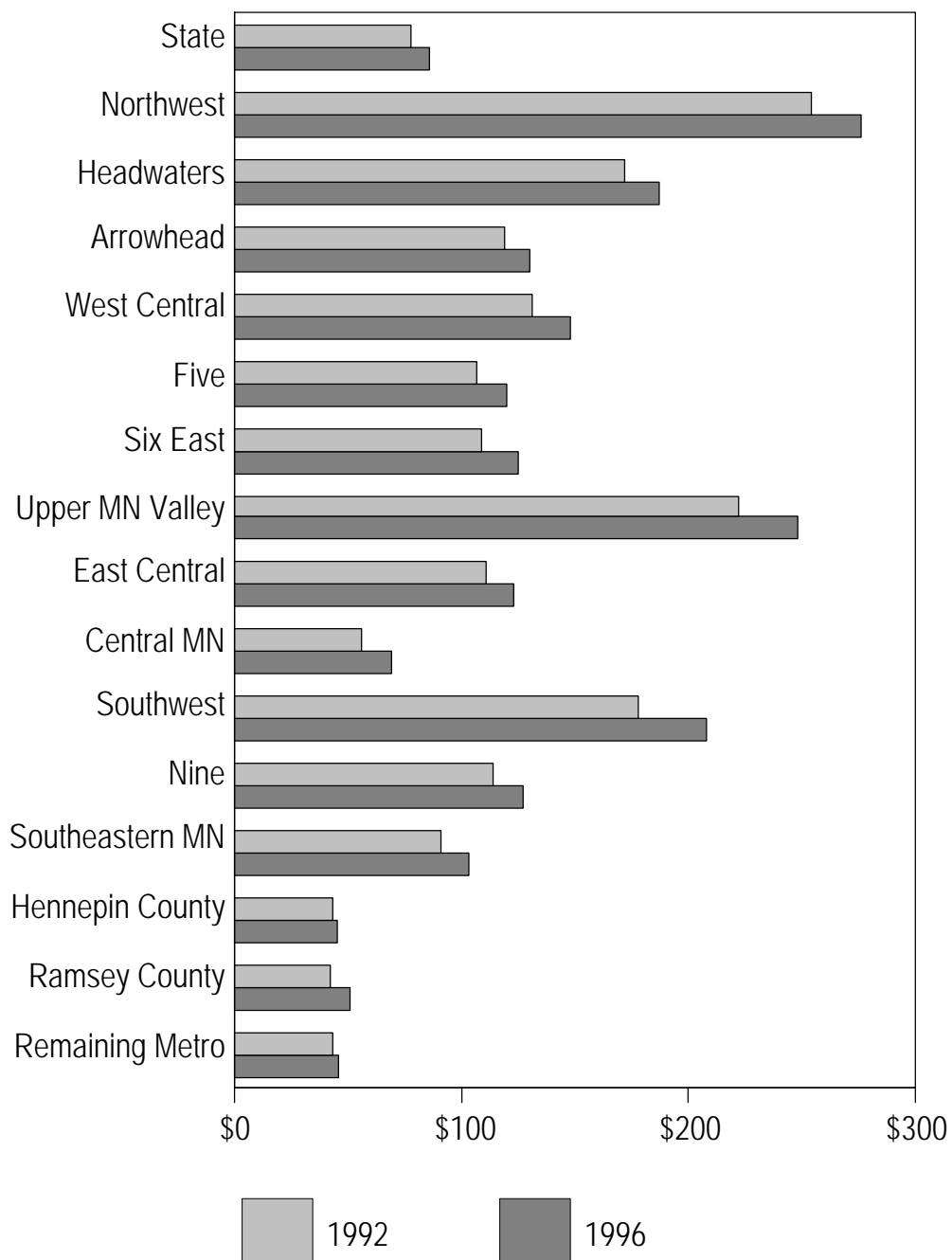
Current dollars, in thousands

	1992	1993	1994	1995	1996	5-Yr Chg. Aid
State	\$348,312	\$350,758	\$354,305	\$359,597	\$404,847	16%
Northern Regions						
Northwest (1)	22,890	22,490	23,205	23,335	25,206	10
Headwaters (2)	11,696	11,930	11,910	11,968	13,362	14
Arrowhead (3)	37,118	36,773	36,729	38,030	41,353	11
West Central (4)	26,007	26,244	27,049	27,600	30,514	17
Five (5)	14,471	14,298	14,503	15,529	17,013	18
East Central (7E)	12,585	12,330	12,883	12,940	15,184	21
Southern Regions						
Six East (6E)	12,127	11,615	11,730	12,017	14,306	18
Upper MN Valley (6W)	11,193	11,180	10,957	11,135	12,542	12
Central MN (7W)	15,049	15,119	15,700	16,629	20,418	36
Southwest (8)	21,886	22,598	21,974	22,928	25,853	18
Nine (9)	24,689	24,825	25,482	25,769	28,296	15
Southeastern MN (10)	38,991	39,322	39,917	39,616	45,291	16
Total Non-Metro	\$248,703	\$248,723	\$252,038	\$257,496	\$289,337	16%
Metro Region						
Hennepin County	44,564	45,181	45,948	44,843	48,129	8
Ramsey County	20,352	20,932	20,042	20,388	25,171	24
Remaining Metro	34,693	35,709	36,277	36,870	42,210	22
Total Metro	\$99,609	\$102,035	\$102,266	\$102,101	\$115,510	16%

Statewide Highway Aid



Per Capita Highway Aid 1992 and 1996



Local Government Aid

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 1997 about \$322 million of the city LGA is in the aid base and about \$40 million is distributed via the formula.

Aid Amount and Reporting

1997 Local Government Aid: \$362 million

The total amount of local government aid (LGA) that was available to all taxing districts for distribution for calendar year 1997 was \$362,252,464:

- Cities received \$358,873,824
- Towns received \$3,378,640

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

This \$362 million is **after** the subtraction of about \$475,000 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.

**State Aid Reduction to Municipalities from Tax Increment Financing
1997 Aid Year**

Municipality	Municipal Aid Reductions	Municipality	Municipal Aid Reductions	Municipality	Municipal Aid Reductions
Albert Lea	\$13,239	Goodview	29,239	Osseo	16,828
Alexandria	16,369	Hermantown	77,778	Park Rapids	3,430
Apple Valley	13,806	Hoyt Lakes	1,224	Paynesville	14,852
Bagley	2,502	Inver Grove Heights	118,991	Pine City	5,872
Biwabik	1,600	Isle	3,485	Pine Island	21,250
Blackduck	8,769	Jordan	84,262	Plato	978
Blue Earth	24,008	Kasson	11,390	Prior Lake	10,707
Brooklyn Park	236,019	La Prairie	11,729	Red Wing*	31,526
Buffalo	80,026	Lake City	15,503	Redwood Falls	73,035
Burnsville	79	Lino Lakes	4,331	Renville	3,643
Byron	31,010	Little Falls	6,155	Rockford	64,726
Cambridge	104,783	Long Prairie	931	Sauk Centre	7,737
Chanhassen*	42,587	Luverne	4,448	St. Cloud	132,898
Chaska	27,793	Maple Grove*	176,995	St. Joseph	1,082
Chisago City	3,139	Maple Plain	7,146	Spicer	970
Chisago County*	3,869	Medina*	15,812	Spring Valley	971
Cloquet	74,273	Melrose	3,492	Starbuck	3,648
Cook County**	45,777	Minnetonka*	3,465	Stewartville	2,970
Dayton	20,401	Monticello*	47,704	Truman	1,842
Deerwood	15,069	Morris	73	Two Harbors	27,962
Detroit Lakes	17,851	Morrison County*	4,050	Vadnais Heights	6,488
Dexter	381	Morton	6,794	Verndale	3,397
Dodge Center	6,098	New London	1,582	Walker	597
Elk River	28,079	New Prague	7,209	Waseca	381
Eveleth	4,564	New Ulm	10,403	Waterville	1,167
Farmington	13,912	New York Mills	109	Waubon	320
Fergus Falls	9,615	Nisswa*	20,220	Wells	6,027
Fosston	6,791	North Branch	110,344	White Bear Lake	126,028
Garrison	1,665	Oakdale	1,913	White Bear Township*	43,456
Glenwood	4,442	Ortonville	5,494	Willmar	22,696
				Total	\$2,288,271

* 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.

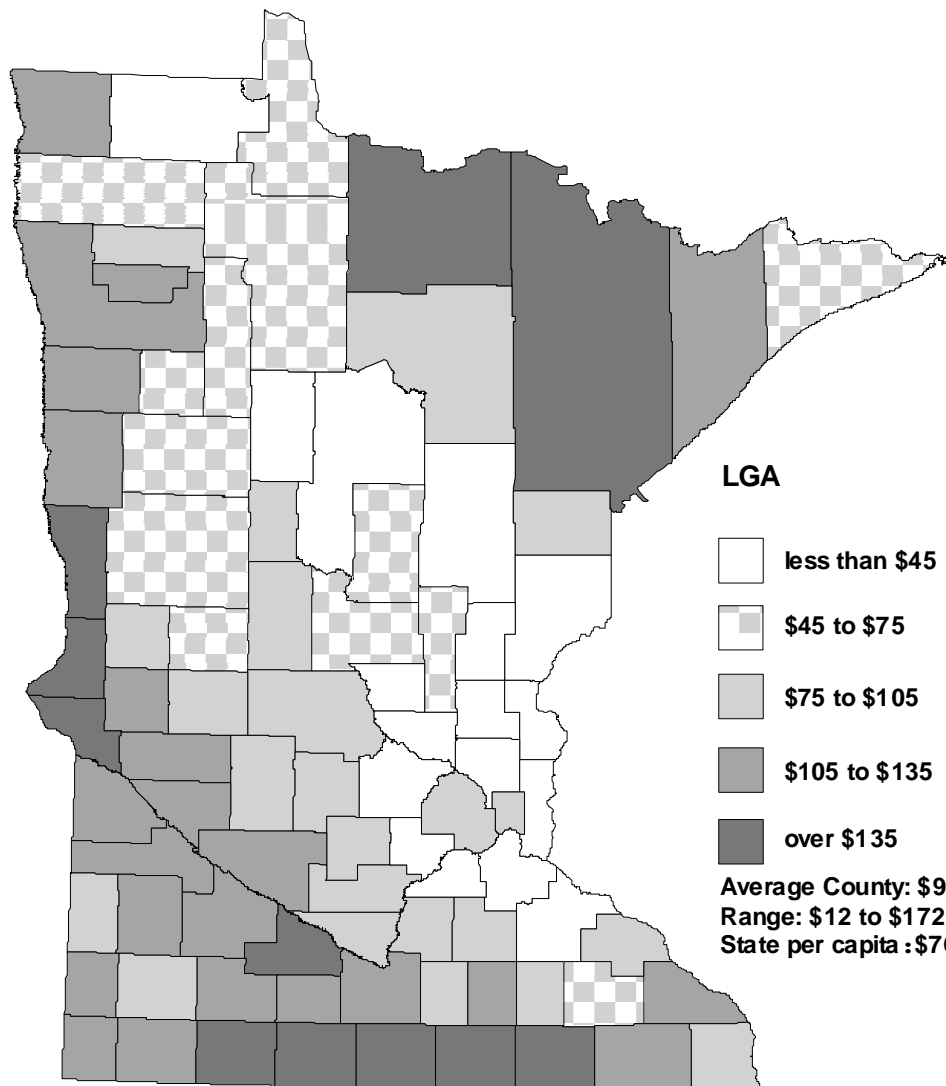
1994 aid changes:

- ▶ 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.

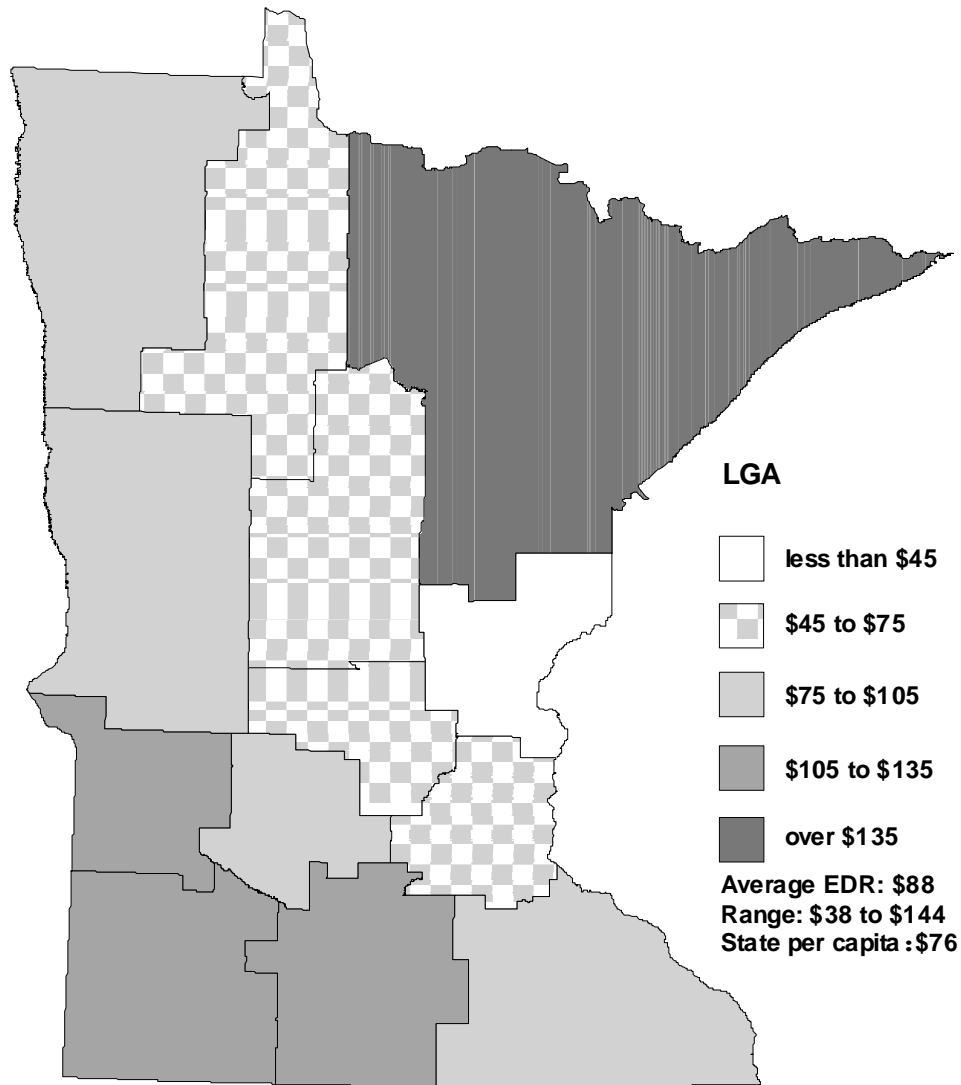
1995-1997 aid changes:

- ▶ No significant changes.

Local Government Aid per capita, 1997 by County



Local Government Aid per capita, 1997 by Economic Development Region



The Past Five Years of Local Government Aid

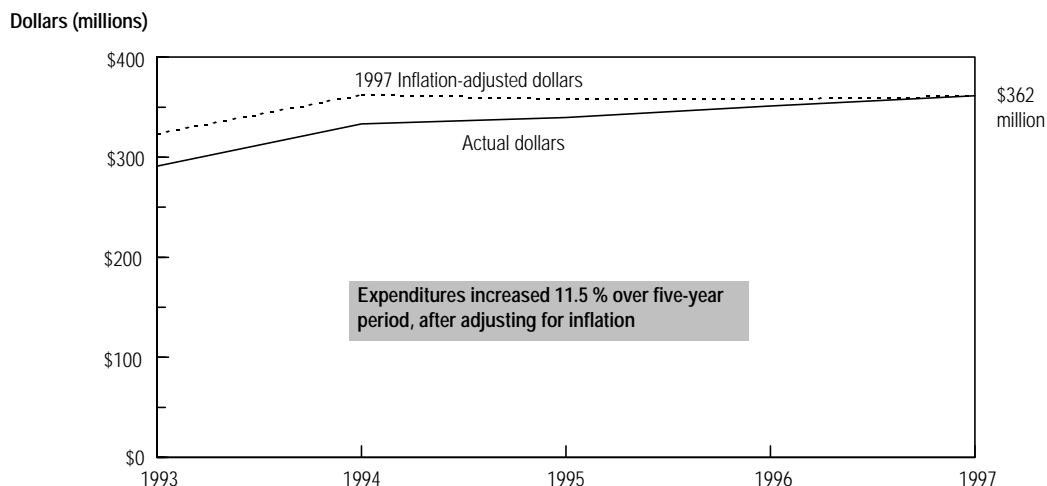
The table below shows the distribution of local government aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of local government aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Local Government Aid: 1993 to 1997

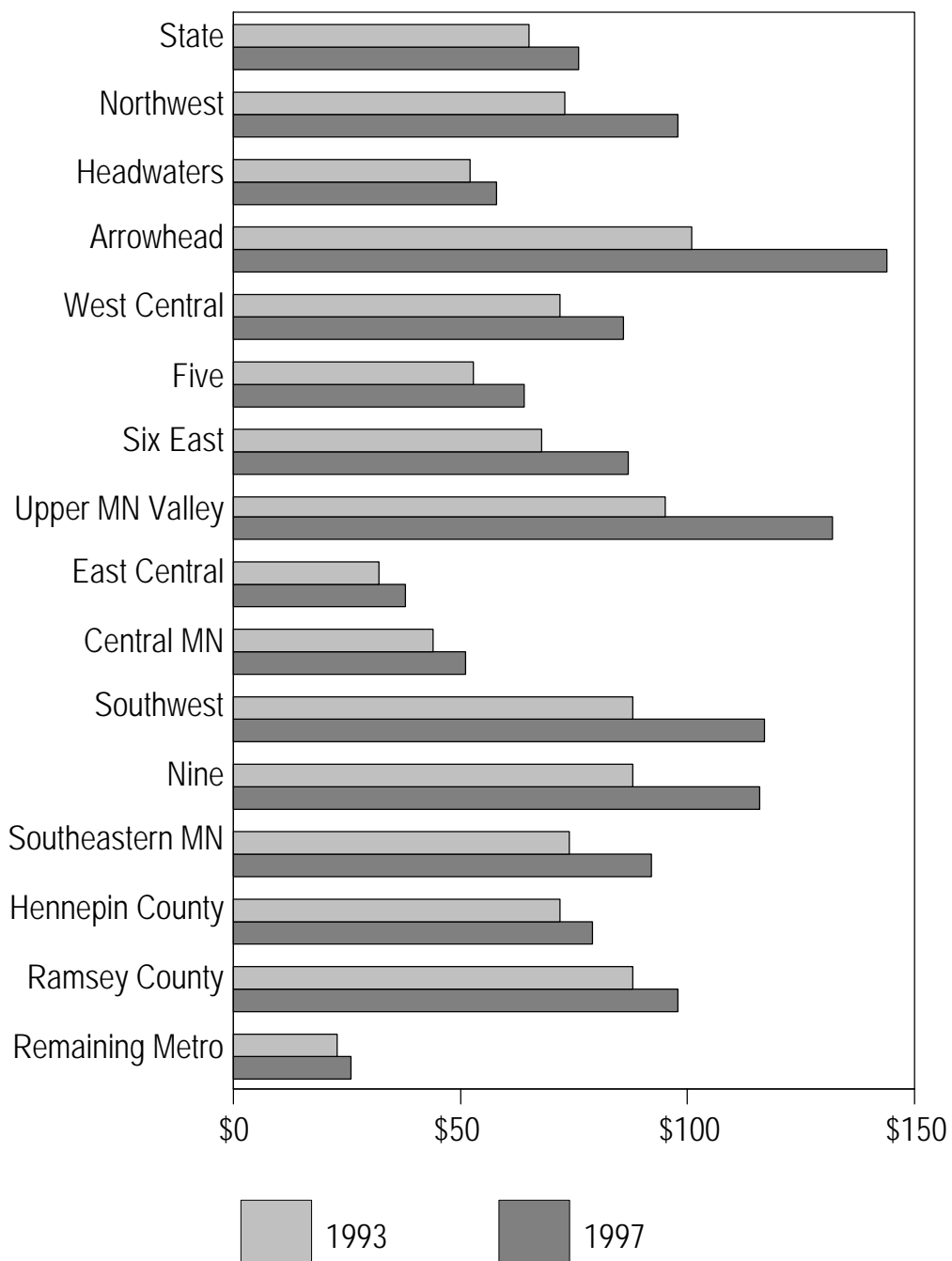
Current dollars, in thousands

	1993	1994	1995	1996	1997	5-Yr Chg. Aid
State	\$291,253	\$333,277	\$339,974	\$350,598	\$362,252	24%
Northern Regions						
Northwest (1)	6,591	8,237	8,416	8,661	8,959	36
Headwaters (2)	3,584	3,922	3,997	4,101	4,223	18
Arrowhead (3)	31,556	42,437	43,280	44,524	45,811	45
West Central (4)	14,413	16,512	16,816	17,277	17,849	24
Five (5)	7,247	8,395	8,639	8,887	9,158	26
East Central (7E)	3,687	4,268	4,376	4,553	4,760	29
Southern Regions						
Six East (6E)	7,584	9,318	9,473	9,737	10,047	32
Upper MN Valley (6W)	4,750	6,147	6,281	6,471	6,694	41
Central MN (7W)	12,134	13,878	14,214	14,715	15,550	28
Southwest (8)	10,786	13,545	13,809	14,162	14,602	35
Nine (9)	19,258	23,434	24,378	24,604	25,882	34
Southeastern MN (10)	31,853	37,511	38,186	39,345	40,722	28
Total Non-Metro	\$153,444	\$187,604	\$191,865	\$197,035	\$204,256	33%
Metro Region						
Hennepin County	75,181	78,135	79,607	82,132	84,790	13
Ramsey County	43,103	44,929	45,904	47,463	48,873	13
Remaining Metro	19,526	22,609	22,597	23,968.5	24,333	25
Total Metro	\$137,809	\$145,673	\$148,109	\$153,563	\$157,996	15%

Statewide Local Government Aid



Per Capita Local Government Aid 1993 and 1997



Disparity Reduction Aid

Program Description and Aid Amount and Reporting

1997 Disparity Reduction Aid: \$28.2 million

Disparity reduction aid (DRA) is a state aid to local governments that began in 1989. The total amount of aid for 1997 is \$28,191,570. 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.⁴ 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.⁵ 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.

⁴ 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.

⁵ 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.

Disparity Reduction Aid: 1997

		Amount (thousands)	Percent of Total
State		\$28,192	100.0%
Northern Regions	Northwest	826	2.9
	Headwaters	365	1.3
	Arrowhead	15,483	54.9
	West Central	482	1.7
	Five	504	1.8
	East Central	203	0.7
Southern Regions	Six East	517	1.8
	Upper MN Valley	1,157	4.1
	Central MN	248	0.9
	Southwest	1,384	4.9
	Nine	1,235	4.4
	Southeastern MN	3,536	12.5
Total Non-Metro		\$25,941	92.0%
Metro Region	Hennepin County	1,139	4.0
	Ramsey County	1,062	3.8
	Remaining Metro	48	0.2
Total Metro		\$2,251	8.0%

Homestead and Agricultural Credit Aid (HACA)

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

1997 Homestead and Agricultural Credit Aid: \$527.6 million

The total amount of HACA for taxes payable in 1997 is \$527,649,610.⁶ The amounts by type of taxing district are shown below.

Taxing District	Amount	Percent
County	\$186,681,293	35.4%
City	195,710,902	37.1
Township	26,969,307	5.1
School District ⁶	90,764,726	17.2
Special Taxing Districts	27,523,383	5.2
Total	\$527,649,610	100.0%

The HACA data was obtained from the Department of Revenue.

⁶ Includes \$240,662 for intermediate school district #916.

Recent Law Changes

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

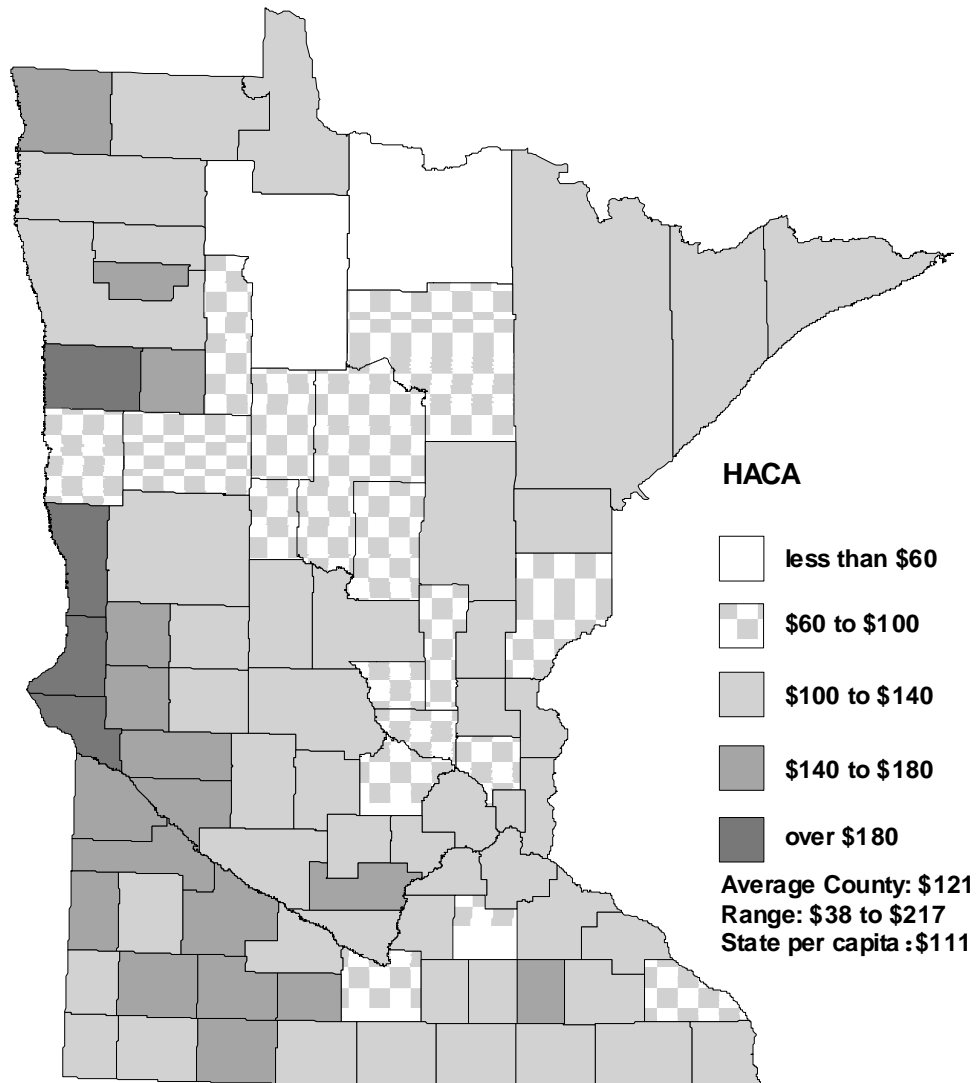
For taxes payable in 1994, class rate reductions were granted to agricultural property (both homestead and non-homestead), commercial/industrial property, and residential non-homestead property, all of which caused the 1994 HACA amounts to increase over the 1993 amounts. The increase in each jurisdiction 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.

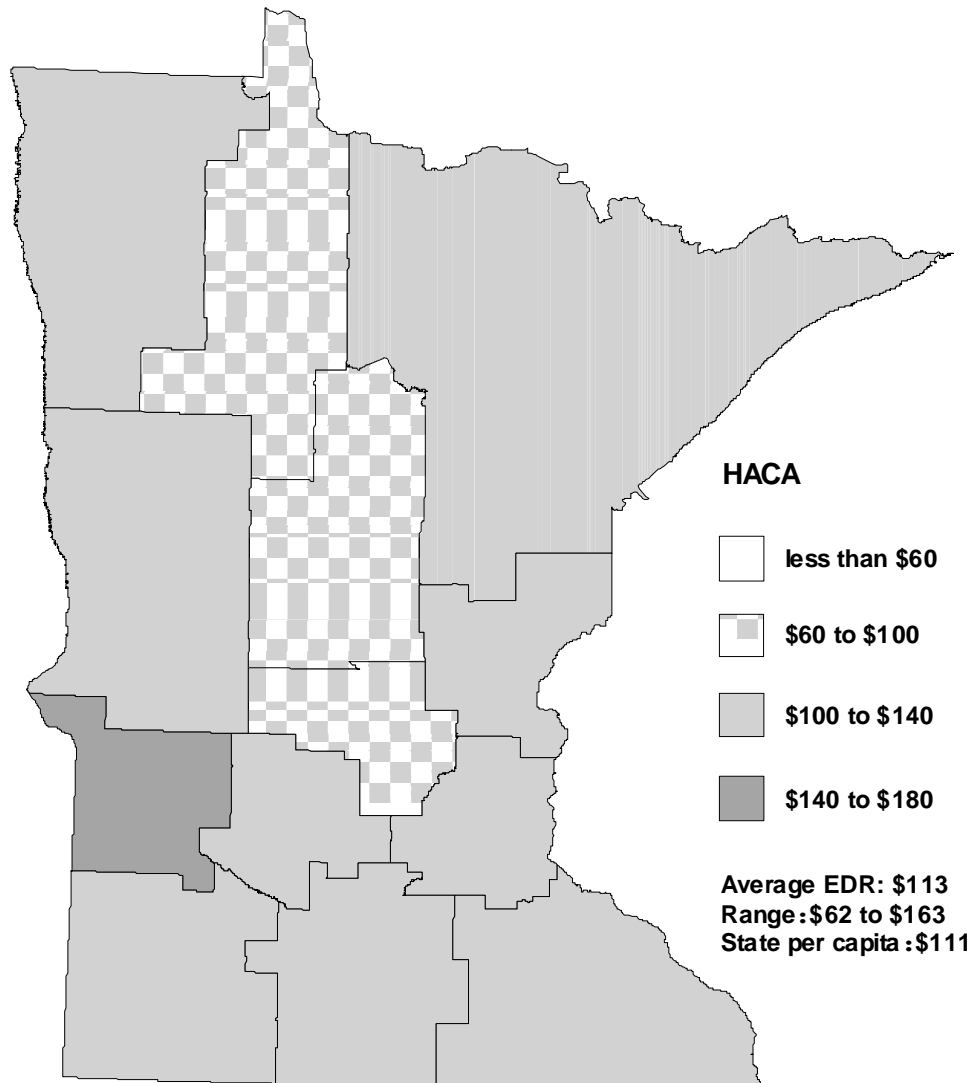
For taxes payable in 1996, there were no significant class rate changes, and consequently no HACA increases related to class rate changes. County governments received modest HACA increases based upon the percentage growth in the number of households in the county. County HACA was reduced by \$10 million statewide, in return for a \$10 million increase in county criminal justice aid. HACA to counties, cities, towns, and special 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.

For taxes payable in 1997, the only class rate reduction was for the first tier of non-commercial seasonal recreational property, resulting in \$7.7 million in additional HACA. The temporary HACA reduction of \$16 million in 1996 was restored, and in addition, county HACA grew by \$3.0 million due to the household growth factor. City and county HACA amounts were reduced by \$1 per capita to fund a new aid program for cities and counties call Local Performance Aid. HACA was reduced by \$6.8 million to fund an increase in county criminal justice aid — the HACA reduction was taken first from the HACA allocation to each county's regional rail authority, and then from regular county HACA if there was not enough regional rail authority HACA. Finally, the program begun in 1996 which eliminates school district HACA over time and uses the savings to fund special education continued, reducing school district HACA by \$28.2 million in 1997.

HACA per capita, payable 1997 by County



HACA per capita, payable 1997 by Economic Development Region



The Past Five Years of HACA

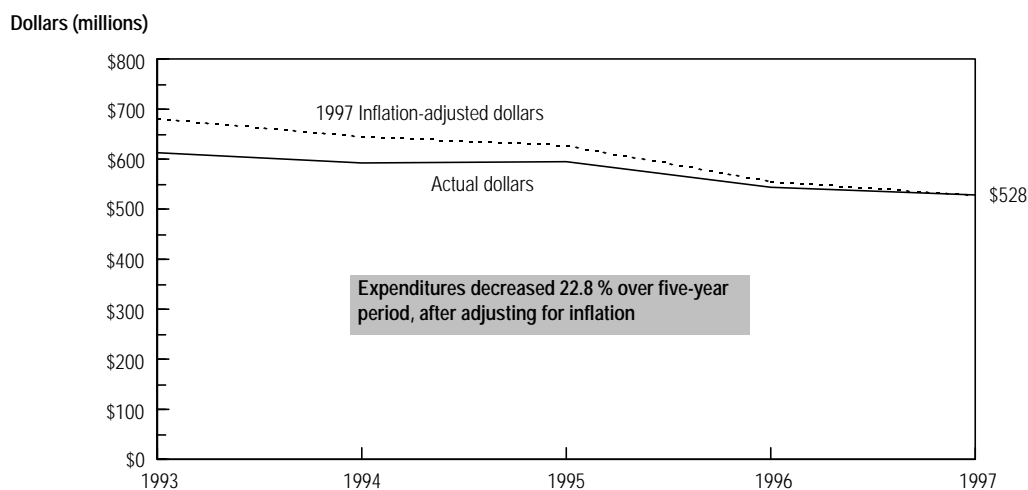
The table below summarizes the HACA amounts by region for the past five years for the state and economic development regions. The graph shows total dollars of HACA aid for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Homestead and Agricultural Credit Aid: 1993 to 1997

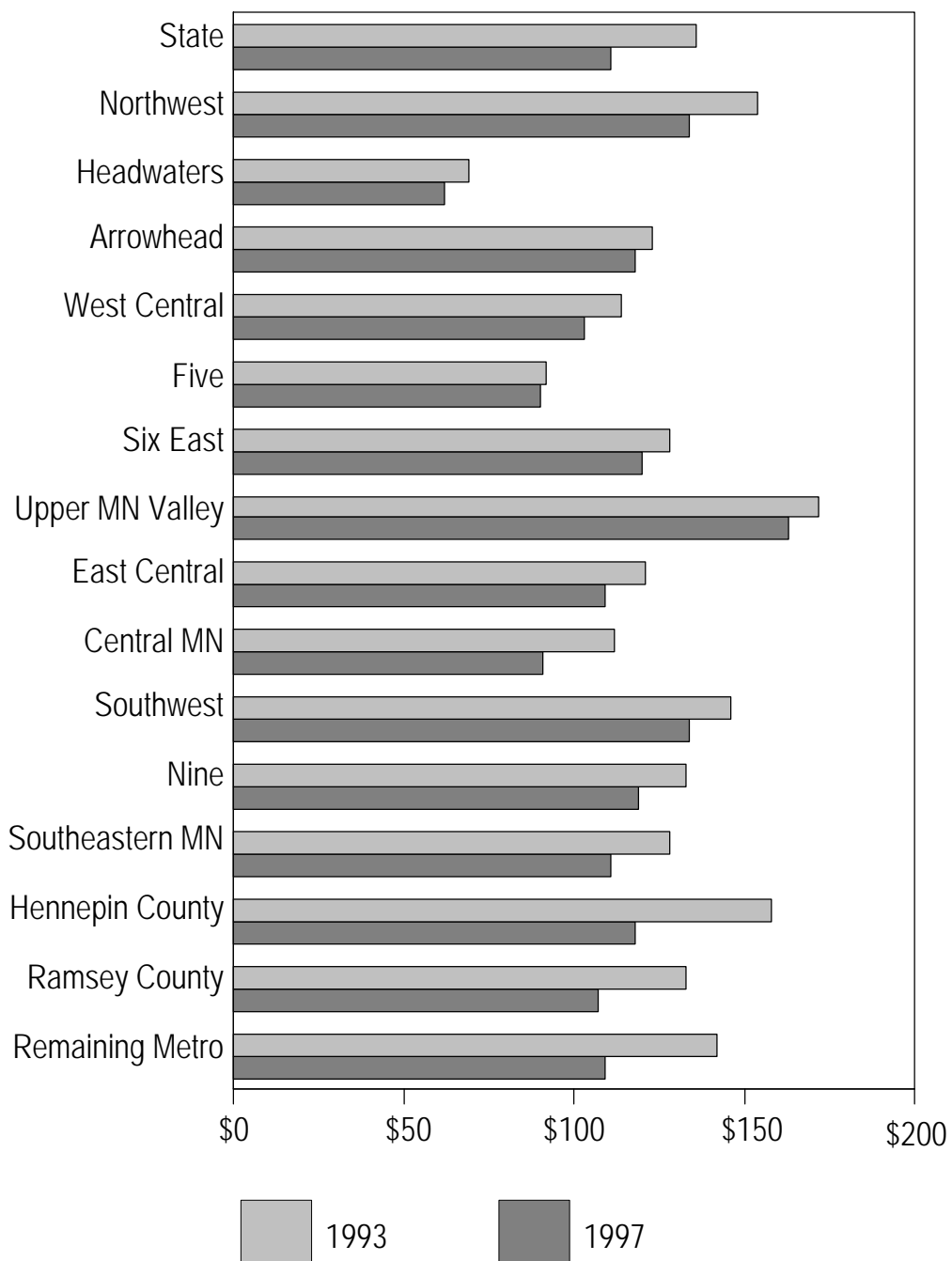
Current dollars, in thousands

	1993	1994	1995	1996	1997	5-Yr Chg. Aid
State	\$612,739	\$592,841	\$595,403	\$544,411	\$527,650	-14%
Northern Regions						
Northwest (1)	13,913	13,745	13,477	12,575	12,200	-12
Headwaters (2)	4,723	5,076	4,893	4,266	4,507	-5
Arrowhead (3)	38,440	39,322	39,195	36,430	37,463	-3
West Central (4)	22,698	23,312	22,840	20,975	21,428	-6
Five (5)	12,547	13,121	12,745	11,562	12,883	3
East Central (7E)	13,967	14,557	14,459	13,514	13,810	-1
Southern Regions						
Six East (6E)	14,233	15,036	15,027	14,014	13,840	-3
Upper MN Valley (6W)	8,650	9,092	9,078	8,519	8,217	-5
Central MN (7W)	30,886	31,632	31,188	28,540	27,589	-11
Southwest (8)	17,982	18,791	18,481	17,256	16,724	-7
Nine (9)	28,866	30,073	29,629	27,476	26,528	-8
Southeastern MN (10)	55,315	55,241	55,377	51,260	49,335	-11
Total Non-Metro	\$262,220	\$268,997	\$266,389	\$246,388	\$244,525	-7%
Metro Region						
Hennepin County	165,810	149,134	152,790	136,659	127,325	-23
Ramsey County	65,417	62,481	63,006	56,537	53,264	-19
Remaining Metro	119,292	112,229	113,219	104,827	102,535	-14
Total Metro	\$350,519	\$323,844	\$329,015	\$298,023	\$283,124	-19%

Statewide Homestead and Agricultural Credit Aid



Per Capita Homestead and Agricultural Credit Aid 1993 and 1997



County Criminal Justice Aid

Program Description

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.

Aid Amount and Reporting

1997 County Criminal Justice Aid: \$27.5 million

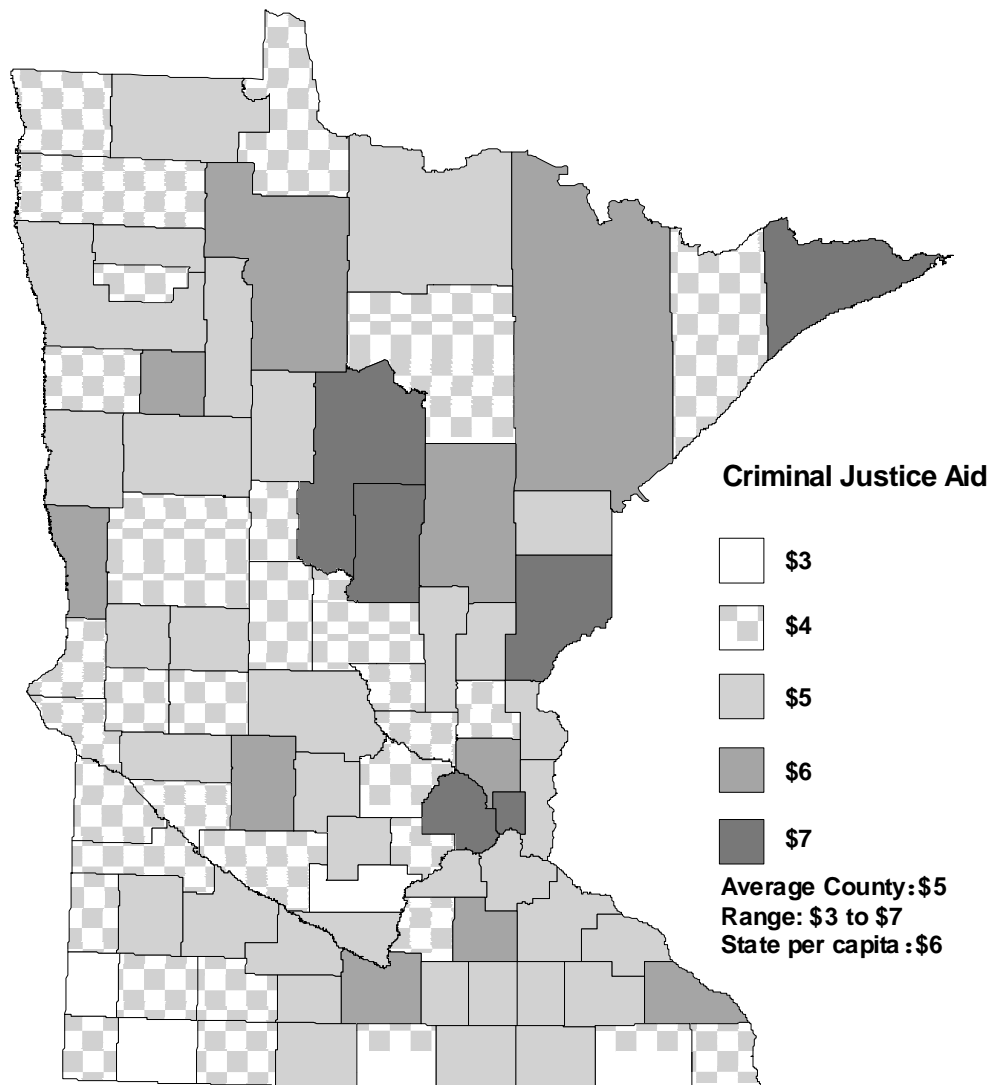
County criminal justice aid totaled \$27,488,481 in 1997. Criminal justice aid is distributed to each county based upon a formula. One-half is distributed to each county in the same proportion that the county's population is to the population of all counties. The other one-half of the aid is distributed to each county in the same proportion that the county's Part I crimes are to the total Part I crimes for all counties. "Part I crimes" is a classification created by the federal government to measure "serious crime," and includes the following eight crimes: murder, rape, aggravated assault, robbery, burglary, larceny, motor vehicle theft, and arson.

Each calendar year, 1.5 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 1997, this amount was \$413,574.

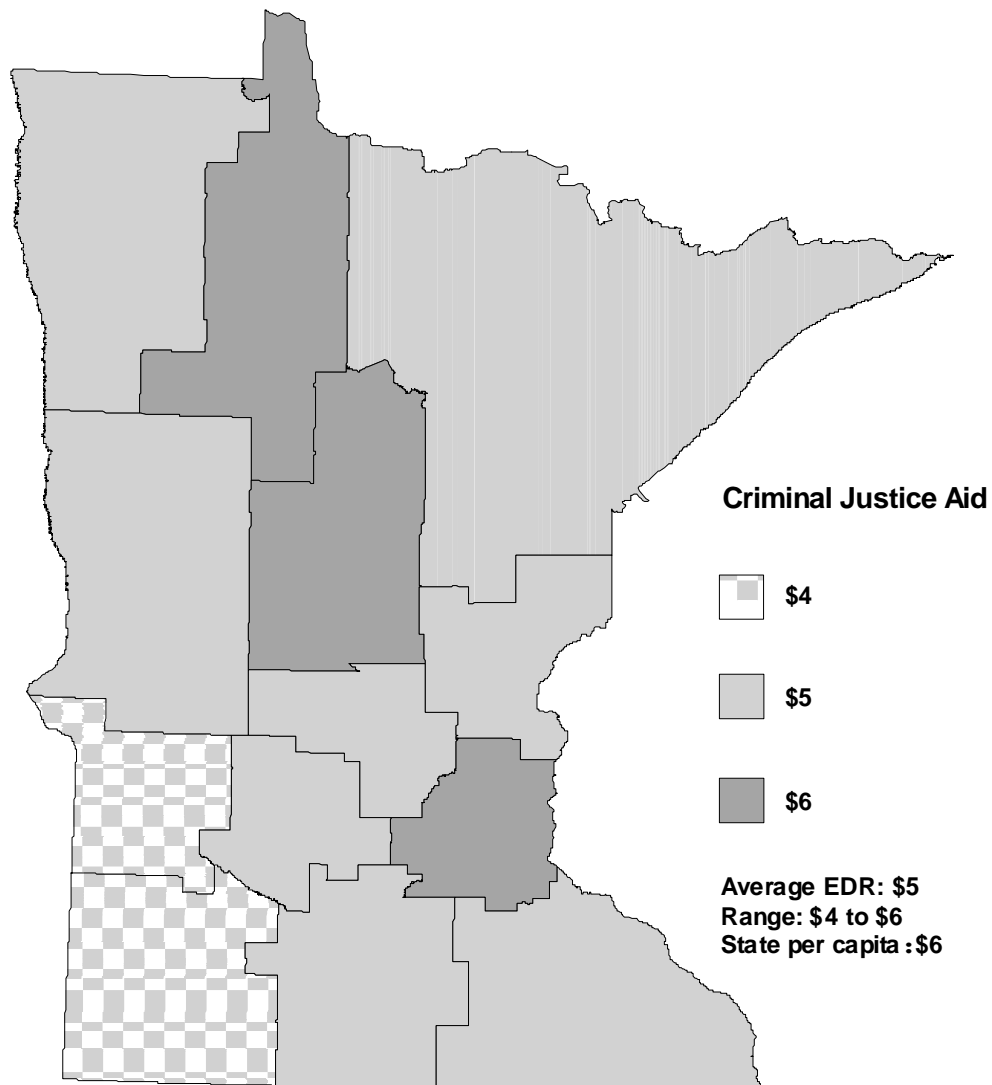
Recent Law Changes

No significant changes, except for the large increase in the amount of aid.

Criminal Justice Aid per capita, 1997 by County



Criminal Justice Aid per capita, 1997 by Economic Development Region



The Past Five Years of Criminal Justice Aid

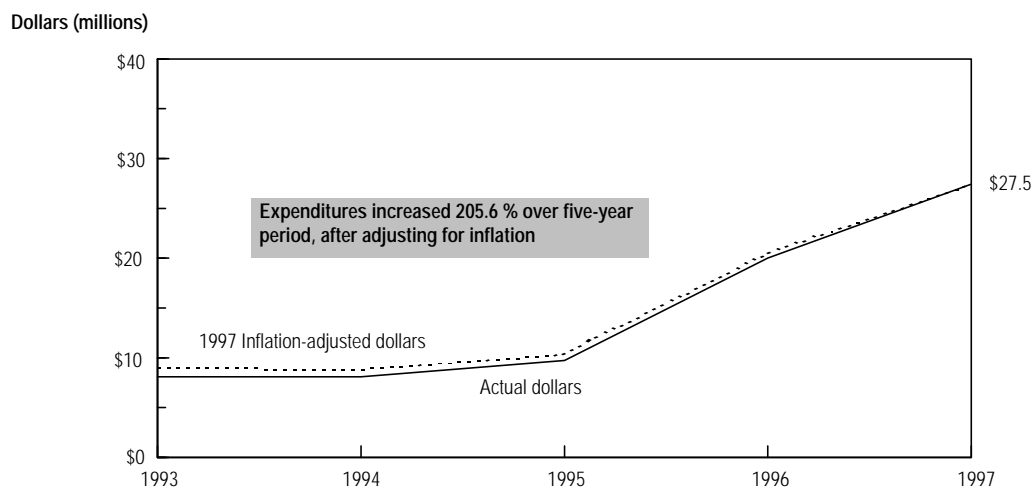
The table below shows the distribution of county criminal justice aid in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of county criminal justice aid for that same time period in current (actual) and constant (inflation-adjusted)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

Criminal Justice Aid: 1993 to 1997

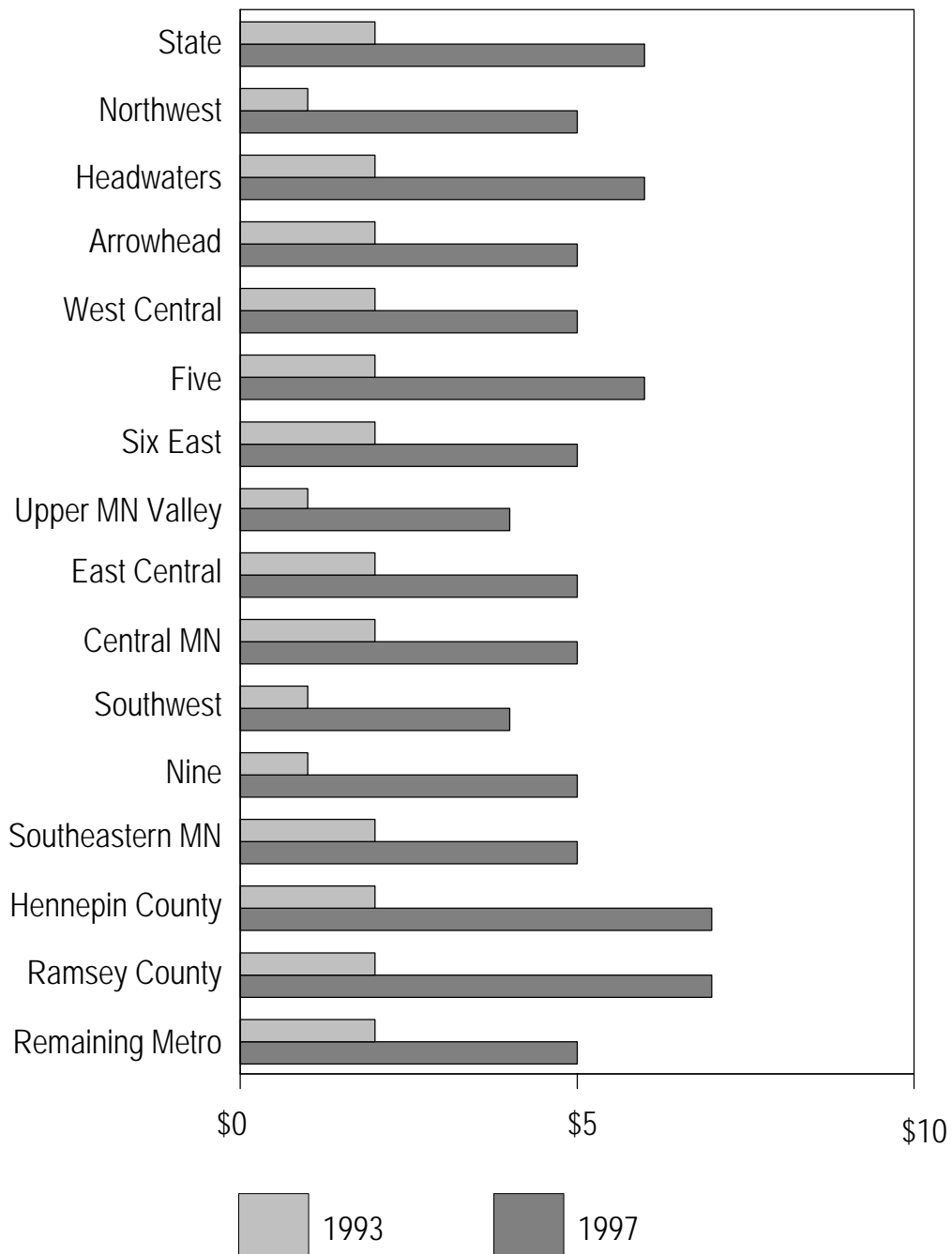
Current dollars, in thousands

	1993	1994	1995	1996	1997	5-Yr Chg. Aid
State	\$8,064	\$8,064	\$9,798	\$20,010	\$27,488	241%
Northern Regions						
Northwest (1)	130	130	147	318	417	221
Headwaters (2)	119	121	145	304	419	253
Arrowhead (3)	510	528	611	1,225	1,679	229
West Central (4)	314	312	364	761	1,000	218
Five (5)	237	247	291	581	835	253
East Central (7E)	178	190	227	456	655	268
Southern Regions						
Six East (6E)	168	171	209	427	596	256
Upper MN Valley (6W)	62	60	73	157	212	243
Central MN (7W)	415	413	492	1,005	1,452	250
Southwest (8)	154	162	187	382	512	232
Nine (9)	318	314	378	750	1,110	249
Southeastern MN (10)	653	674	797	1,638	2,268	247
Total Non-Metro	\$3,257	\$3,324	\$3,920	\$8,004	\$11,155	243%
Metro Region						
Hennepin County	2,390	2,312	2,919	5,926	7,951	233
Ramsey County	1,058	1,007	1,244	2,523	3,485	229
Remaining Metro	1,360	1,421	1,716	3,557	4,898	260
Total Metro (11)	\$4,807	\$4,740	\$5,878	\$12,006	\$16,333	240%

Criminal Justice Aid



Per Capita Criminal Justice Aid 1993 and 1997



Community Corrections Funding

Program Description

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

- Thirty-one counties are CCA counties. This group contains about 70 percent of the state's population, including most of the Twin Cities metropolitan area.
- Fifty-six counties are non-CCA counties. Although the Department of Corrections provides adult felony supervision to all 56 of these counties, they differ and are generally referenced as follows:
 - Thirty counties (called "CPO" counties) provide their own juvenile and adult misdemeanor supervision;
 - Twenty-six counties (called "DOC" counties) have their juvenile and adult misdemeanor supervision provided by the Department of Corrections.

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

Aid Amount and Reporting

1997 Community Corrections Funding: \$54.6 million

In 1997 the state funding was \$54,572,165 million. The following table lists the statewide total amounts for calendar year 1997 for the various community correction funding programs:

Program	Amount	Percent
CCA aid	\$ 31,279,500	57.3%
CPO reimbursement aid	3,427,000	6.3
DOC field services	5,730,410	10.5
Adult felony case-load reduction	1,477,480	2.7
Case-load/work-load reduction	10,401,497	19.1
Intensive supervision	2,256,278	4.1
Total Aid and In-kind Services	\$ 54,572,165	100.0%

Although this is only the third 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 caseload/workload reduction, it is included in this report.

The Past Three Years of Community Corrections Funding

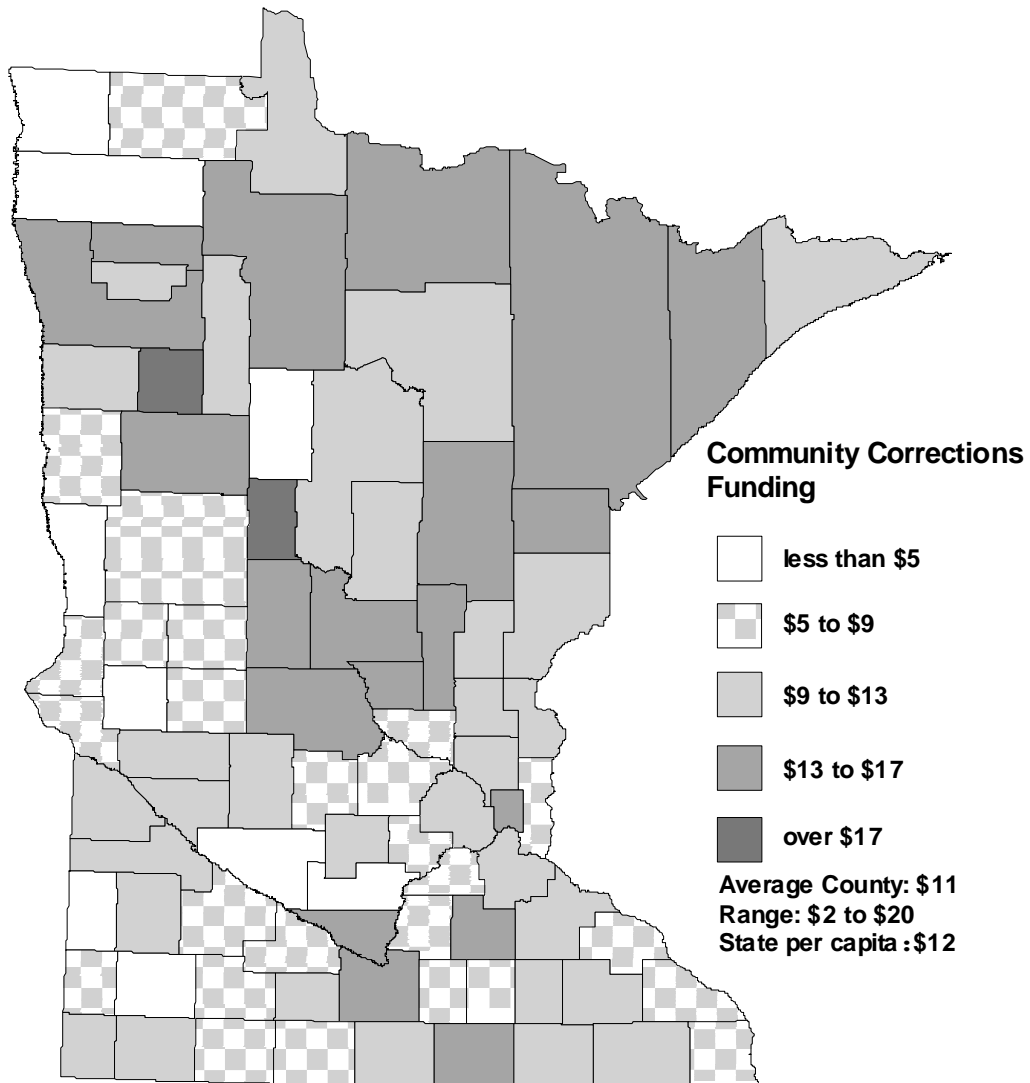
The table below shows the distribution of community corrections funding in thousands of dollars for the past three years for the state and economic development regions.

Community Corrections Funding: 1995-1997

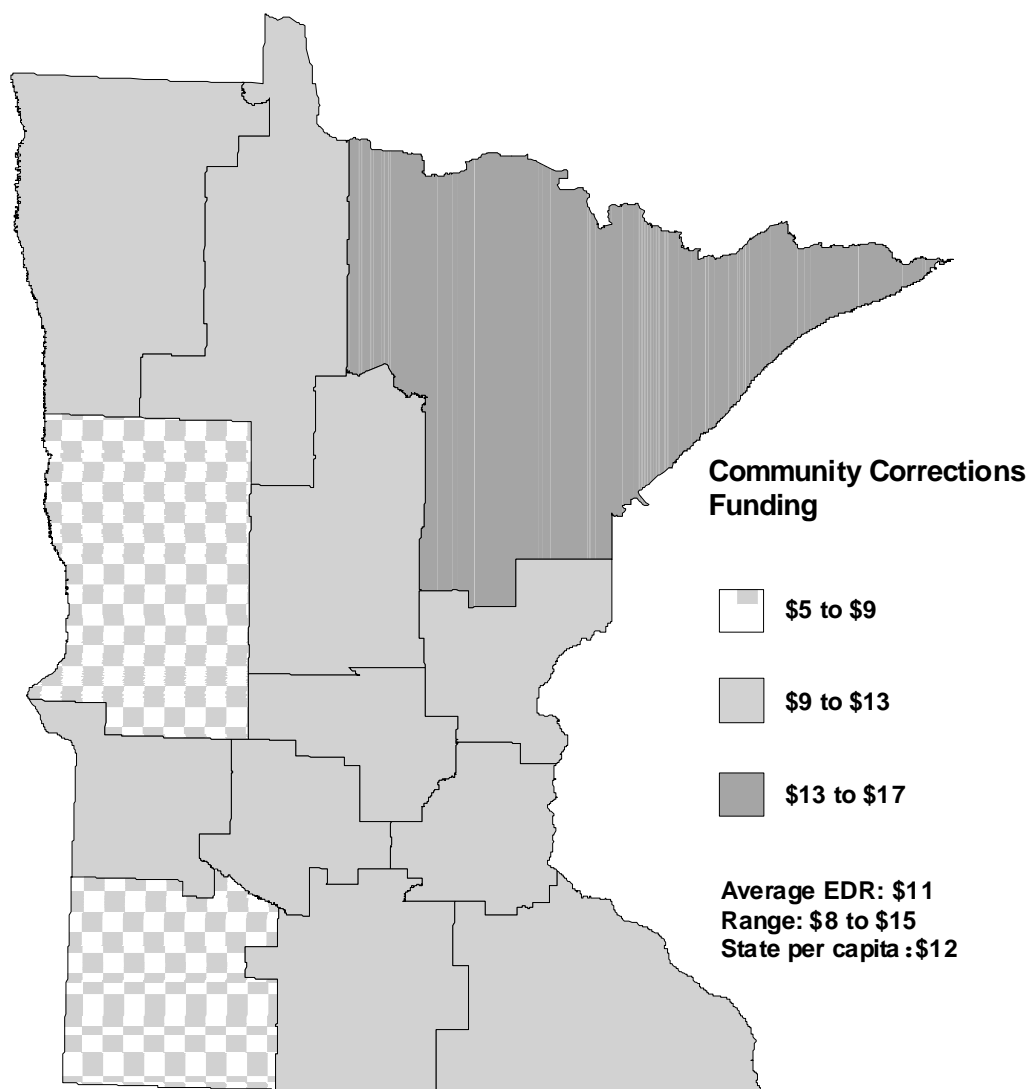
		1995 Amount (thousands)	1996 Amount (thousands)	1997 Amount (thousands)	3-Yr Chg. Aid
State		\$41,801	\$48,429	\$54,572	31%
Northern Regions	Northwest	752	967	1,081	44
	Headwaters	696	784	913	31
	Arrowhead	3,853	4,373	4,844	26
	West Central	1,405	2,081	1,683	20
	Five	1,498	1,734	1,908	27
	East Central	1,153	1,335	1,630	41
Southern Regions	Six East	867	917	1,118	29
	Upper MN Valley	477	525	567	19
	Central MN	2,453	2,817	3,493	42
	Southwest	1,070	1,208	1,172	10
	Nine	1,920	2,229	2,378	24
	Southeastern MN	3,501	4,009	4,705	34
Total Non-Metro		\$19,645	\$22,978	\$25,491	30%
Metro Region	Hennepin County	9,301	10,731	12,351	33
	Ramsey County	5,405	6,185	7,117	32
	Remaining Metro	7,450	8,535	9,613	29
Total Metro		\$22,156	\$25,451	\$29,081	31%

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

Community Corrections Funding per capita, 1997 by County



Community Corrections Funding per capita, 1997 by Economic Development Region



Property Tax Refund

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 59 for a description of the targeting refund.

Aid Amount and Reporting

1996 Filed 1997 Property Tax Refund: \$169.9 million

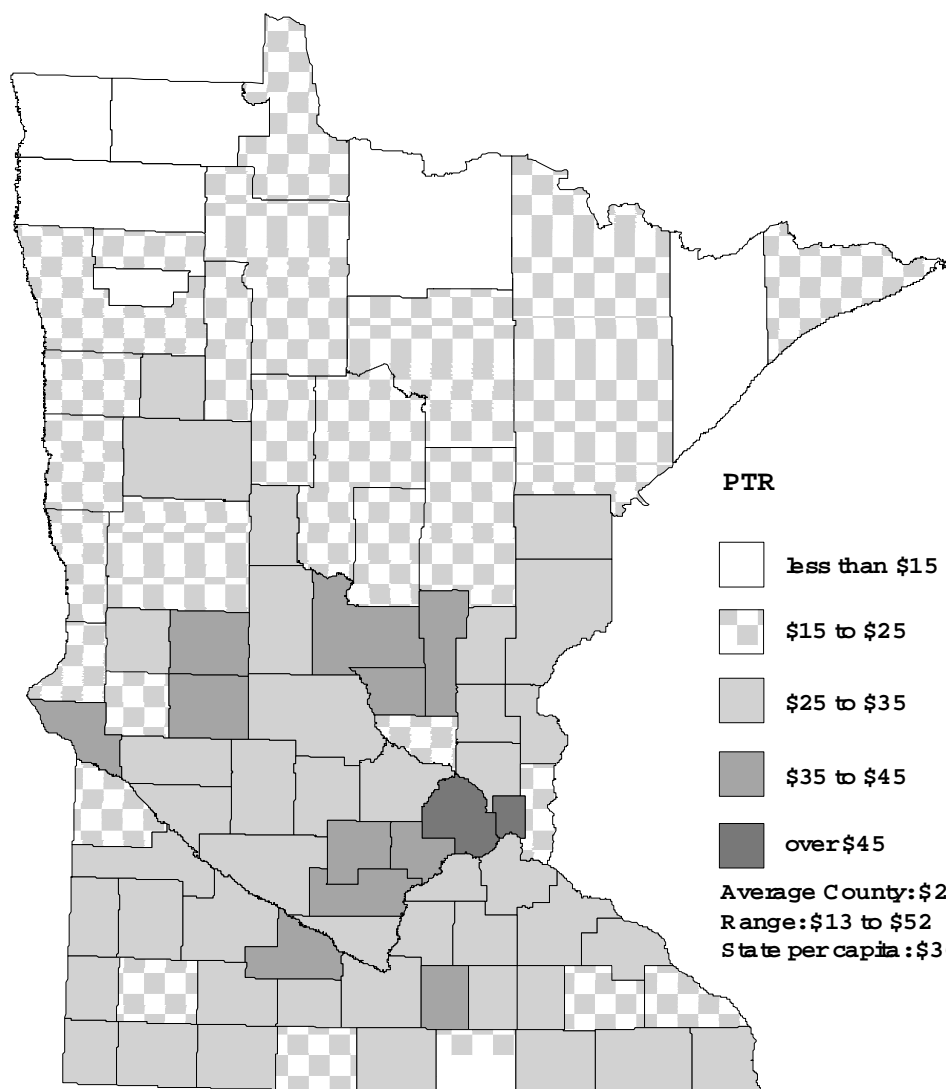
The total property tax refunds for the 1996 returns filed in 1997 for homeowners and renters is \$169,912,026. The table below summarizes statewide data on the number of returns, amounts, and average dollar per return for the various types of filers.

	Number of Returns (A)	Total Amount (B)	Net Amount per Return (C = B ÷ A)
Homeowners: ⁷			
Senior/Disabled	103,821	\$33,478,396	\$322
Under 65 Years	<u>157,576</u>	<u>50,872,054</u>	<u>323</u>
Total	261,397	\$84,350,450	\$323
Homeowners			
Renters:			
Senior/Disabled	70,147	\$26,923,535	\$384
Under 65 Years	<u>171,481</u>	<u>58,638,041</u>	<u>342</u>
Total Renters	241,628	\$85,561,576	\$354
Total	503,025	\$169,912,026	\$338

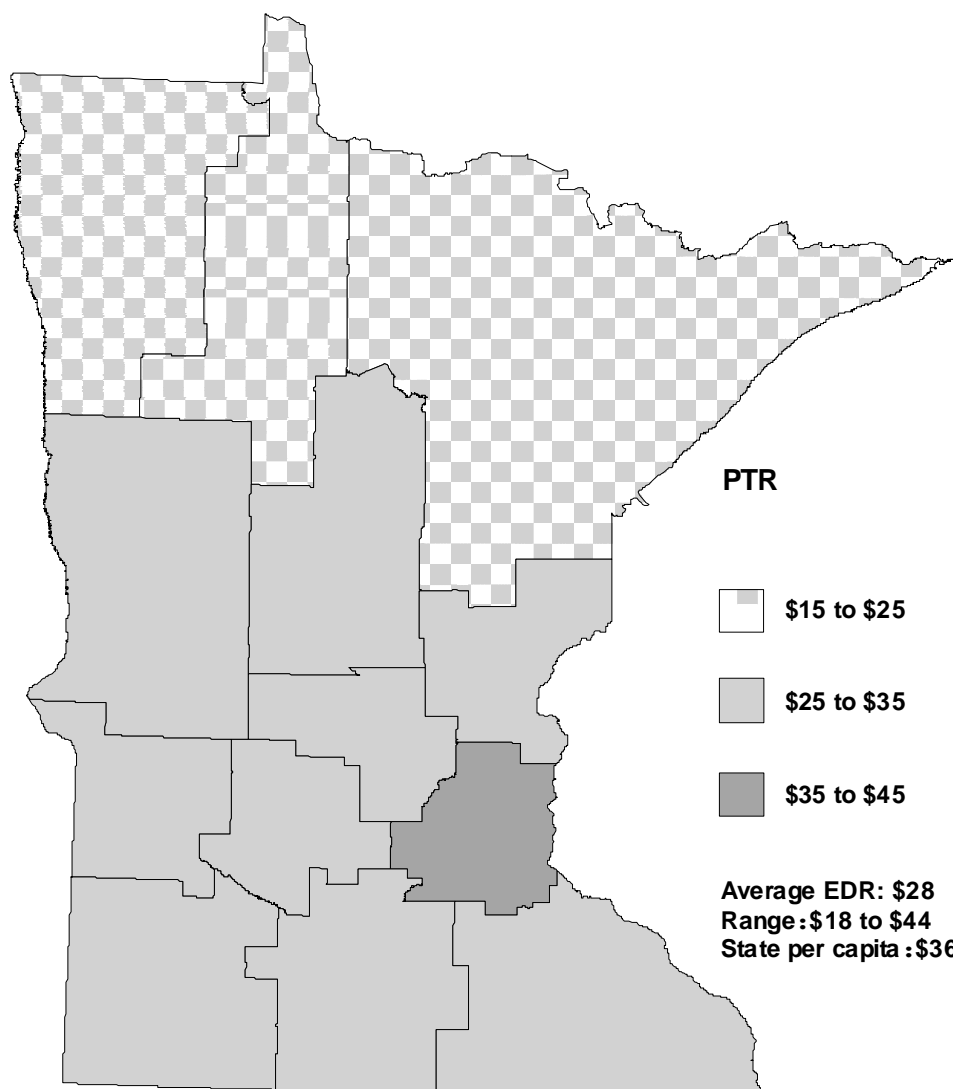
House Research Department

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

Property Tax Refund per capita, 1996 filed 1997 by County



Property Tax Refund per capita, 1996 filed 1997 by Economic Development Region



The Past Five Years of Property Tax Refund (See Note on page 57)

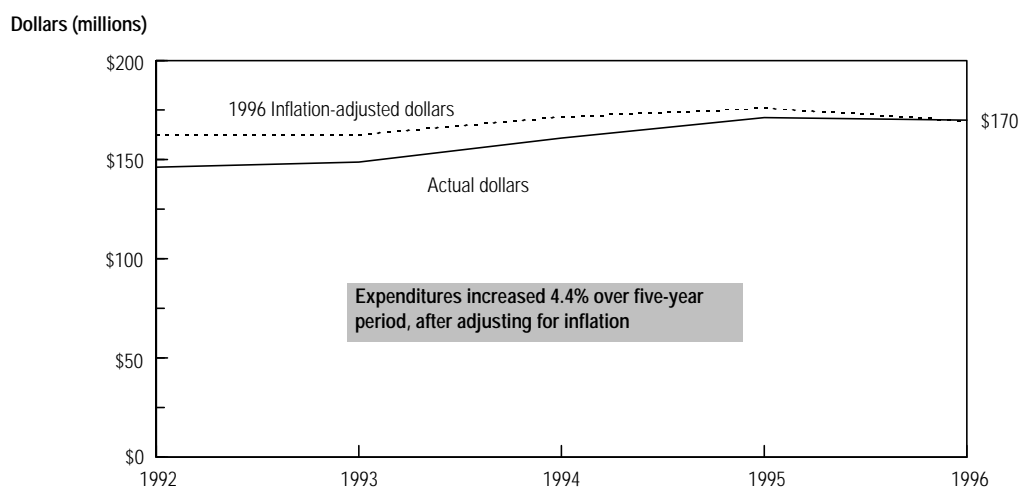
The table below shows the distribution of the property tax refund in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the property tax refund for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Property Tax Refund: 1992 to 1996

Current dollars, in thousands

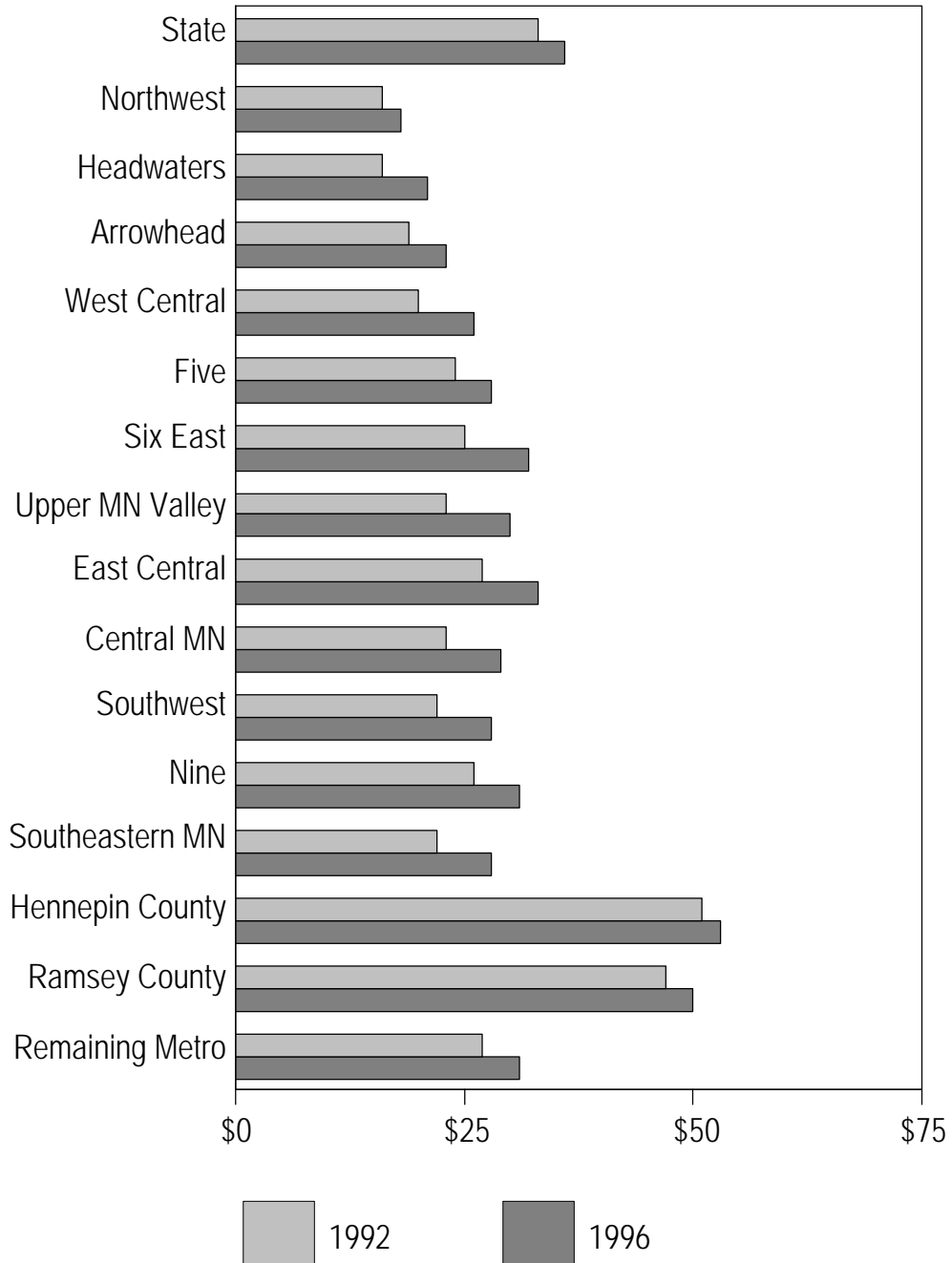
	1992	1993	1994	1995	1996	5-Yr Chg. Refund
State	\$145,648	\$149,421	\$161,297	\$170,834	\$169,912	17%
Northern Regions						
Northwest (1)	1,402	1,389	1,523	1,651	1,659	18
Headwaters (2)	1,085	1,187	1,313	1,456	1,517	40
Arrowhead (3)	5,935	6,383	6,751	6,960	7,215	22
West Central (4)	3,943	4,279	4,813	5,227	5,326	35
Five (5)	3,236	3,273	3,658	4,012	4,014	24
East Central (7E)	3,026	3,197	3,591	3,928	4,082	35
Southern Regions						
Six East (6E)	2,802	2,938	3,235	3,515	3,646	30
Upper MN Valley (6W)	1,182	1,252	1,420	1,484	1,505	27
Central MN (7W)	6,298	6,687	7,639	8,241	8,467	34
Southwest (8)	2,751	2,976	3,303	3,446	3,518	28
Nine (9)	5,661	5,746	6,353	6,832	6,941	23
Southeastern MN (10)	9,544	9,927	11,110	11,817	12,264	29
Total Non-Metro	\$46,865	\$49,233	\$54,709	\$58,569	\$60,153	28%
Metro Region						
Hennepin County	53,896	53,937	55,637	58,299	56,277	4
Ramsey County	23,193	23,602	25,390	25,531	24,783	7
Remaining Metro	21,694	22,649	25,561	28,435	28,700	32
Total metro	\$98,783	\$100,188	\$106,589	\$112,265	\$109,759	11%

Statewide Property Tax Refund



NOTE: The property tax refund historical data on this page and the preceding page excludes any targeting data (see page 59).

Per Capita Property Tax Refund 1992 and 1996



Additional Property Tax Refund (Targeting)

Program Description

"**Targeting**" is an additional property tax refund. The refund targets property tax relief to those homeowners whose property tax increase over the previous year exceeds a threshold percentage set by the legislature. The property tax refund return (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.

Aid Amount and Reporting

1997 Targeting Refunds: \$3.8 million

For returns filed in 1997 (for property taxes payable in 1997) the state paid 60 percent of the property tax increase over 12 percent (i.e., the taxpayer had to pay the first 12 percent increase over the previous year before qualifying for a refund), provided that the increase was greater than \$100. There were about 48,000 returns filed in 1997 for a total amount of \$3,811,367. The average refund per return was \$79. (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.

Recent Law Changes

Beginning with taxes payable in 1995, the state's share over the 12 percent property tax increase was changed from 75 percent to 60 percent of the increase.

The Past Five Years of Targeting Refunds

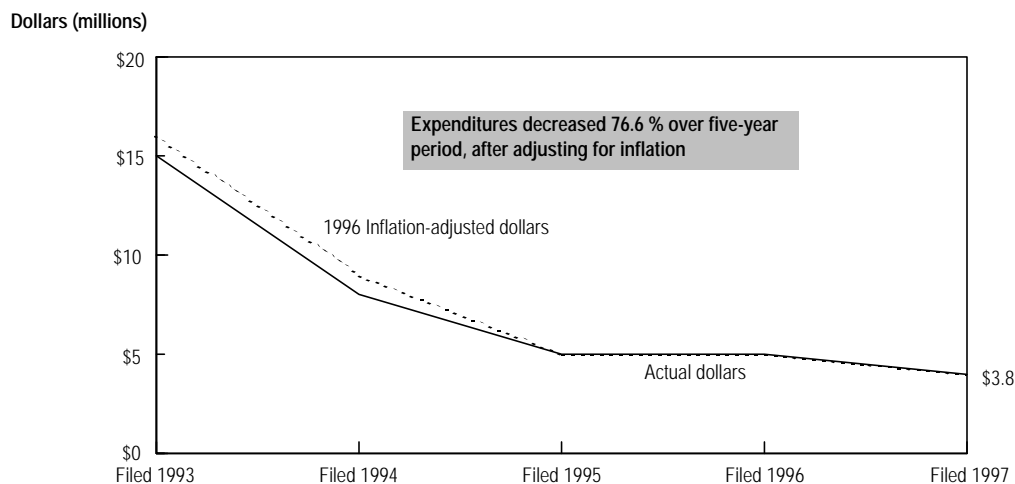
The table below shows the distribution of targeting refunds in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of targeting refunds for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Targeting: 1993 through 1997

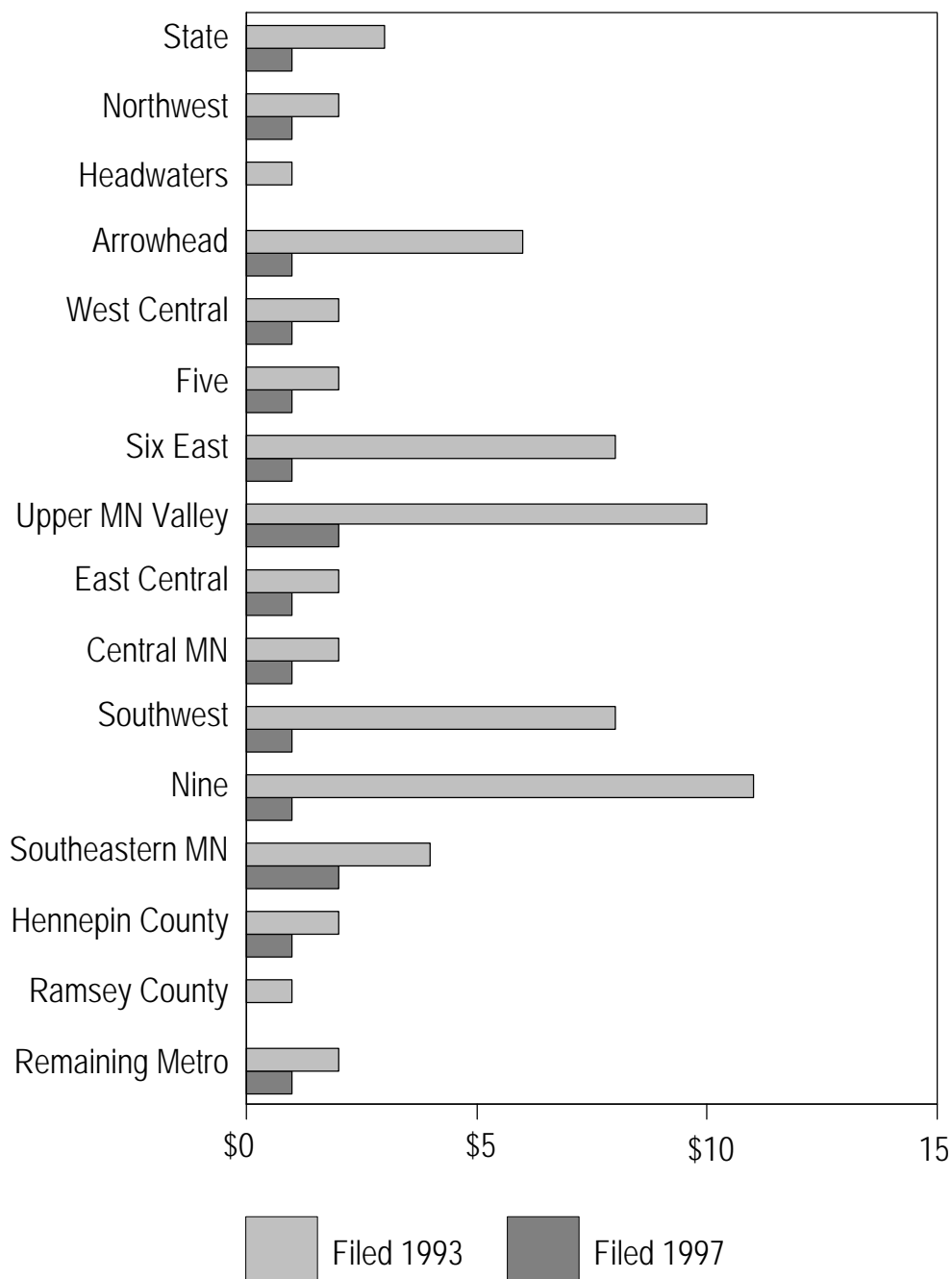
Current dollars, in thousands

State	Filed 1993	Filed 1994	Filed 1995	Filed 1996	Filed 1997
	\$14,576	\$8,031	\$4,745	\$4,789	\$3,811
Northern Regions					
Northwest (1)	143	30	54	33	50
Headwaters (2)	69	49	31	32	23
Arrowhead (3)	1,815	975	341	227	302
West Central (4)	430	342	151	120	112
Five (5)	336	163	93	115	79
East Central (7E)	235	131	65	85	82
Southern Regions					
Six East (6E)	843	185	157	168	166
Upper MN Valley (6W)	489	97	86	92	95
Central MN (7W)	409	343	199	183	182
Southwest (8)	1,033	228	110	168	125
Nine (9)	2,389	319	210	350	302
Southeastern MN (10)	1,835	460	354	301	744
Total Non-Metro	\$10,026	\$3,323	\$1,852	\$1,874	\$2,263
Metro Region					
Hennepin County	2,356	1,845	1,118	1,684	655
Ramsey County	274	1,442	530	205	144
Remaining Metro	1,920	1,422	1,245	1,025	750
Total Metro (11)	\$4,551	\$4,708	\$2,893	\$2,914	\$1,549

Targeting Refunds



Per Capita Targeting Refunds Filed 1993 and 1997



Property Tax Data

Property Tax Data

Payable 1997 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 credit 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 37 and 38 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 1997 Taconite Homestead Credit: \$12.1 million

The total amount of the payable 1997 taconite homestead credit is \$12,132,980, 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 depends 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 \$463,834 is included in the \$12.1 million taconite homestead credit amount.

Payable 1997 Miscellaneous Credits: \$6.2 million

The total of the miscellaneous property tax credits for 1997 is \$6,171,843. This is the total payable 1997 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.

Type of Credit	Amount
Disparity Reduction Credit ⁸	\$5,457,471
Power Line Credit	151,225
Agricultural Preserves Credit	305,076
County Conservation Credit	205,735
Enterprise Zone Credit	18,970
Disaster Credit	33,366
Rental Equity Credit	0
Total	\$6,171,843

1996 Statewide Property Valuation:

Market Valuation: \$192.4 billion

Net Tax Capacity: \$3.7 billion

This is the total real and personal property valuation for the 1996 assessment for taxes payable in 1997. The market valuation of \$192,356,947,587, as well as the net tax capacity of \$3,728,804,972, 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.⁹

Payable 1997 Net Property Tax Levy: \$4.7 billion

The payable 1997 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.

"Net taxes payable" is the amount of property taxes actually paid by the taxpayer after the

⁸ 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.

⁹ Effective for taxes payable in 1990 and subsequent years, the net tax capacity reflects incorporating the property tax credits into the class rate structure.

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 1997 Net Property Tax Levy (dollars in millions)	Percent
County	\$1,301	27.5%
City/Town:	815	17.2
City	\$734	
Town	81	
School District	2,171	45.9
Miscellaneous Districts:	445	9.4
Special Taxing Districts	\$145	
Tax Increment Financing	300	
Fiscal Disparity Contribution	—	
Power Line	468	
State Total	\$4,732	100.0%

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	\$ 96,357,993
City	74,134,101
Town	1,088,510
School District	188,047,207
Special Taxing Districts	<u>23,760,146</u>
Total Levy	\$383,387,957

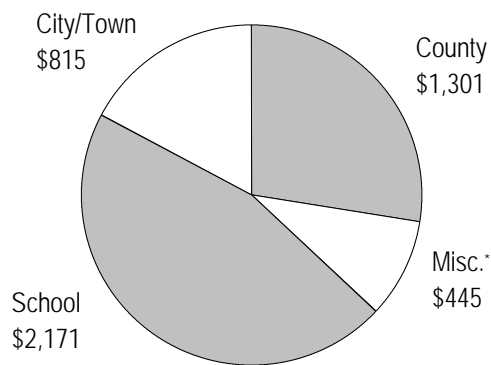
Payable 1997 Statewide Average Tax Rate

The average tax rate is computed by dividing the total levy excluding special assessments by the total net tax capacity.¹⁰ 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.

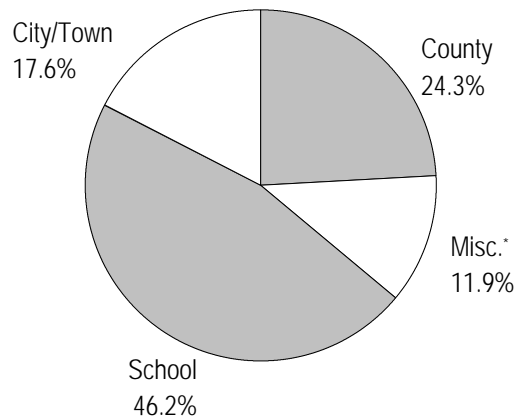
¹⁰ A small portion (\$73.7 million statewide) of property tax levies are spread as market value rather than net tax capacity. This amount is included in the computation of the statewide average tax rate. As market value levies become more significant in future years, separate average tax rates will be computed for the market value levy and the net tax capacity levy.

**Payable 1997 Property Tax Levies
by Type of Taxing District**
\$4,732
(dollars in millions)

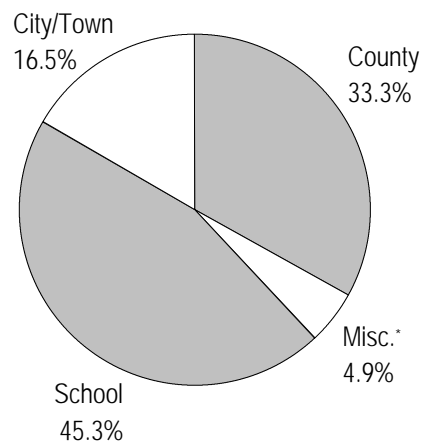
Statewide



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

	Page
Individual Income Tax	71
Sales/Use Tax	77
Motor Vehicle Sales Tax	83
Motor Vehicle License Tax	89
Motor Fuels Tax (Gas Tax)	95
Corporate Franchise (Income) Tax	101

Individual Income Tax

Program Description

Individual income tax is a tax imposed by the state upon (1) the income of Minnesota residents and (2) the income, derived from Minnesota sources, of non-resident individuals. The 1996 tax base (filed in 1997) 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 1996 ranged from 6 percent to 8.5 percent. In 1996 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 1996 the maximum working family credit was \$533.

Aid Amount and Reporting

1996 Filed 1997 Individual Income Tax: \$4.4 billion

The total amount of the 1996 individual income tax returns filed in 1997 is \$4,446,649,833. The tax shown is net tax (after refunds) reported on the basis of the filer's county of residence. The state total includes \$159.2 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.

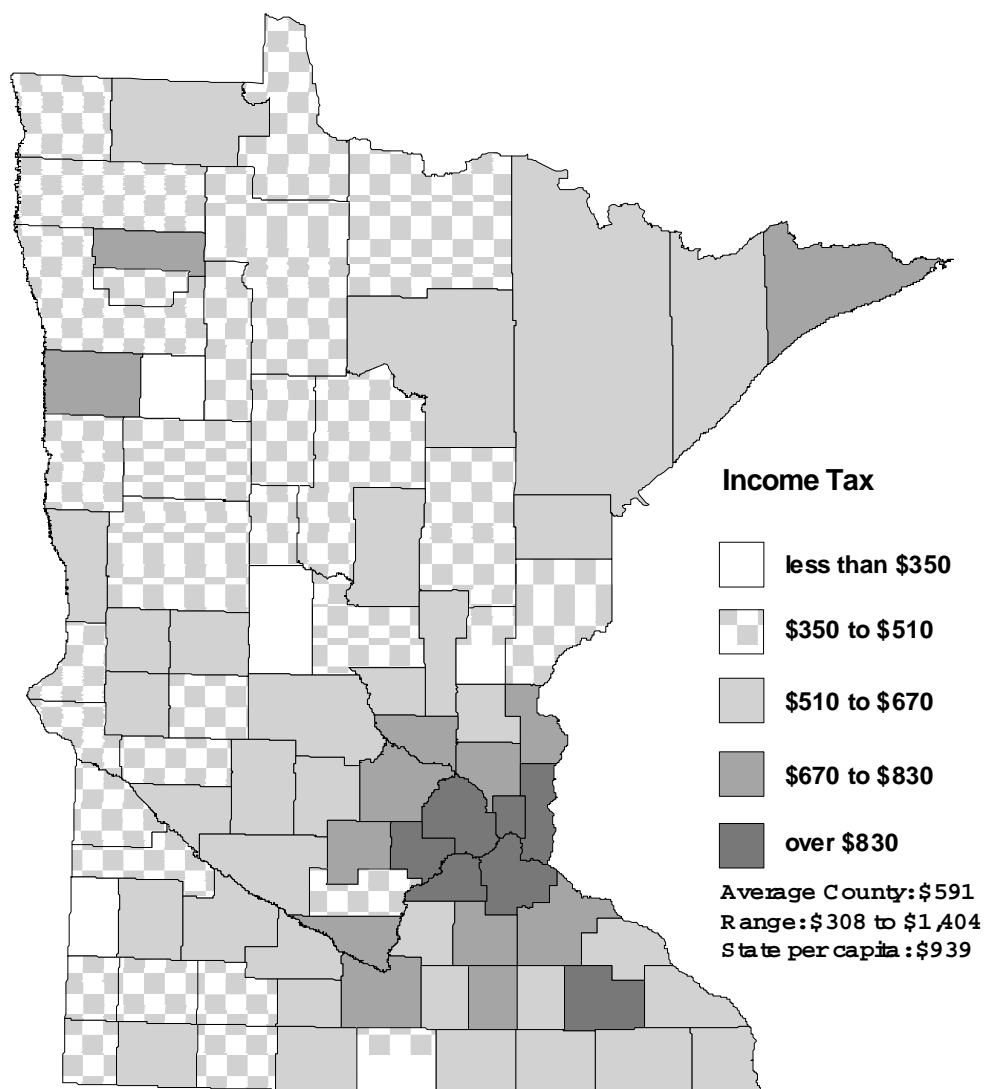
Recent Law Changes

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, increasing the capital expensing allowance for small business, changing rules relating to estimated tax payments, and disallowing the earned income credit for filers with investment income over \$2,350.

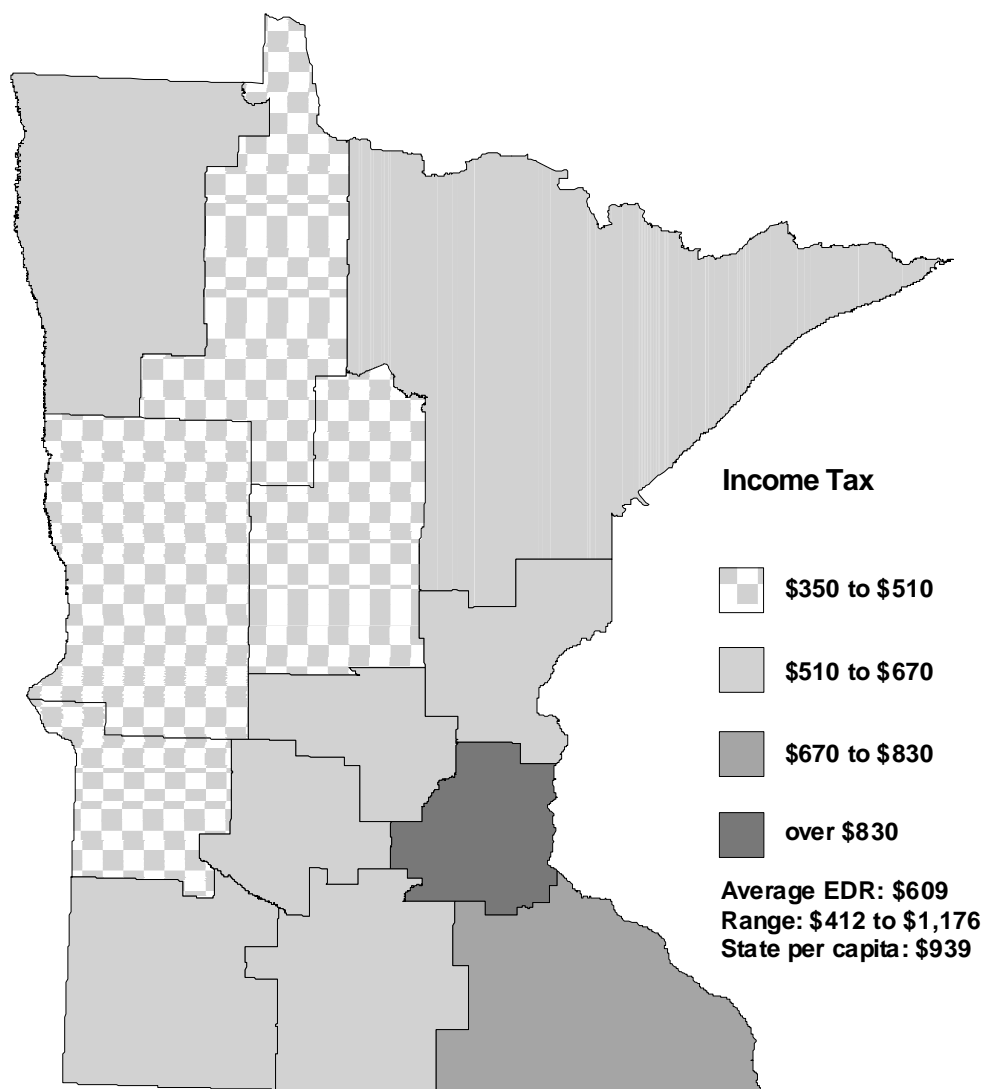
Minnesota also conformed to federal changes providing for the taxation of up to 85 percent of Social Security income for middle- and upper-income taxpayers. Minnesota provided an additional elderly exclusion amount for tax years 1994 to 1996 to gradually phase in the full effect of this change.

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, 1996 by County



Individual Income Tax per capita, 1996 by Economic Development Region



The Past Five Years of Individual Income Tax

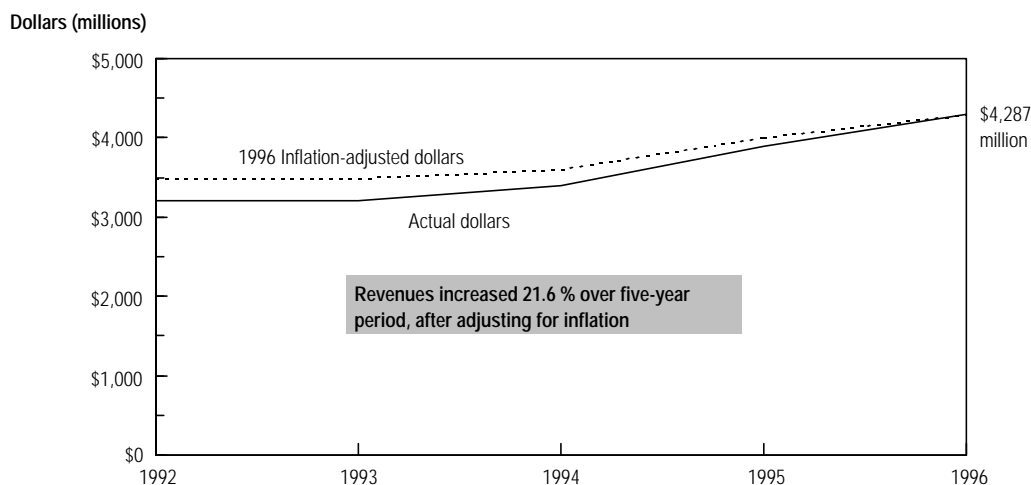
The table below shows the distribution of individual income tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of individual income tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Individual Income Tax, Residents Only: 1992 to 1996

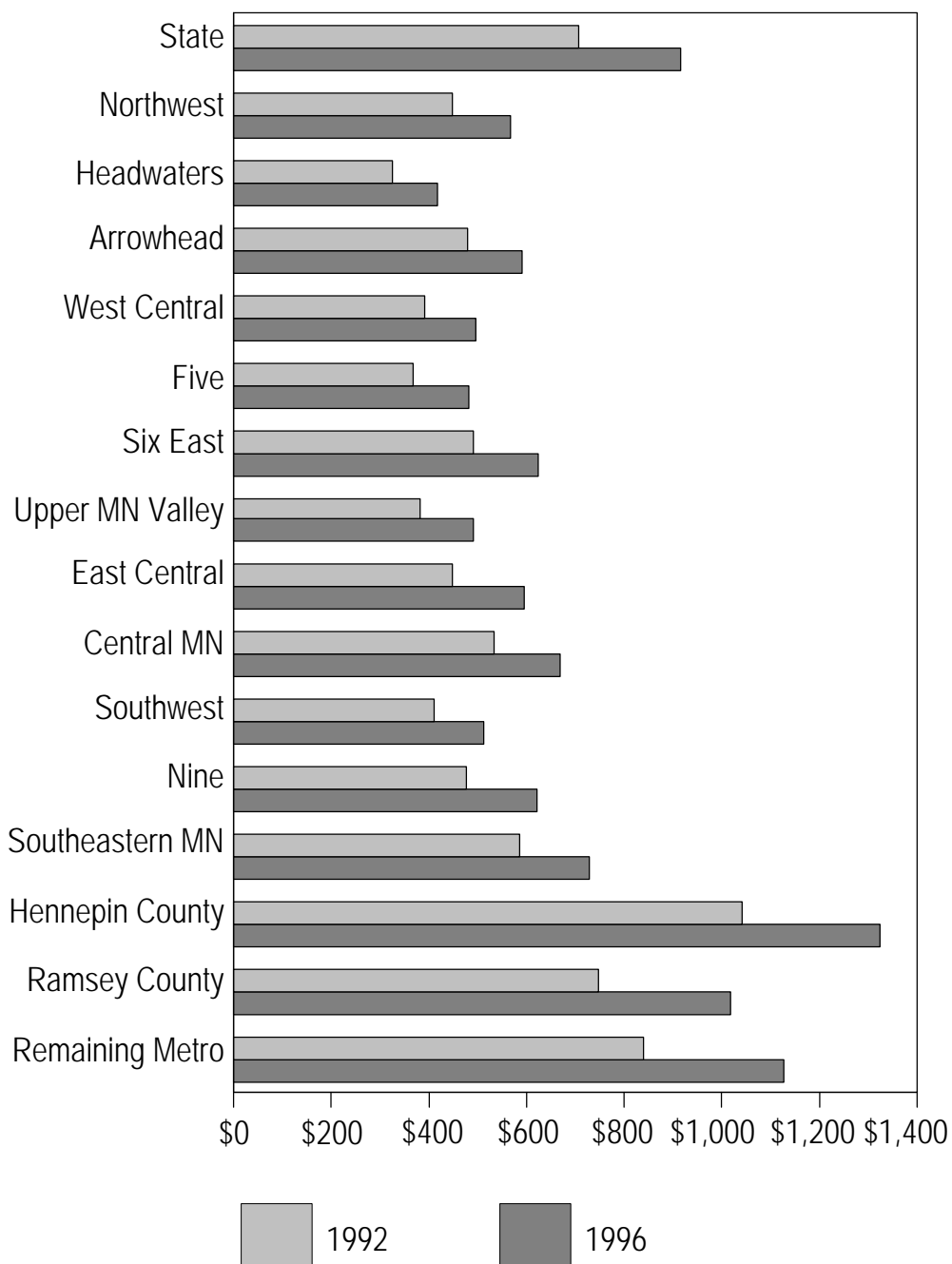
Current dollars, in thousands

State	1992	1993	1994	1995	1996	5-Yr Chg. Tax
	\$3,155,442	\$3,223,098	\$3,410,838	\$3,857,043	\$4,287,447	36%
Northern Regions						
Northwest (1)	40,396	41,910	45,177	46,471	51,880	28
Headwaters (2)	22,231	23,453	25,918	27,164	29,903	35
Arrowhead (3)	150,191	151,597	158,139	171,728	187,738	25
West Central (4)	77,681	79,754	85,103	92,155	102,406	32
Five (5)	49,401	52,906	57,237	61,747	68,297	38
East Central (7E)	50,580	54,838	59,769	65,171	73,707	46
Southern Regions						
Six East (6E)	54,503	55,615	58,113	64,872	71,537	31
Upper MN Valley (6W)	19,255	19,100	19,869	22,408	24,827	29
Central MN (7W)	143,932	148,743	168,415	178,806	197,944	38
Southwest (8)	50,505	50,729	52,091	58,047	63,854	26
Nine (9)	104,012	106,735	114,849	124,893	138,046	33
Southeastern MN (10)	251,190	255,259	264,223	286,047	320,294	28
Total Non-Metro	\$1,013,877	\$1,040,640	\$1,108,901	\$1,318,387	\$1,330,436	31%
Metro Region						
Hennepin County	1,090,619	1,088,806	1,127,766	1,257,786	1,419,064	30
Ramsey County	366,195	371,674	392,351	425,107	504,393	38
Remaining Metro	684,750	721,978	781,820	855,762	1,033,554	51
Total Metro	\$2,141,564	\$2,182,458	\$2,301,937	\$2,538,656	\$2,957,011	38%

Statewide Income Tax



Per Capita Individual Income Tax 1992 and 1996



Sales/Use Tax

Program Description

Sales tax is imposed by the state on the gross receipts of all persons who sell, lease, or rent tangible personal property at retail or provide taxable services. The **use tax** complements the sales tax and is imposed at the same rate on the storage, use, or consumption in Minnesota of taxable tangible personal property purchased from any retailer, unless the Minnesota sales tax was paid on the same property. 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 1996 Sales/Use Tax: \$2.9 billion

A total of \$2,937,237,659 in sales/use taxes was collected during calendar year 1996. However, the net amount of sales/use tax after the reduction of all refunds (including capital equipment refunds of \$77.3 million) was \$2,859,951,659. The total includes \$361.2 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.) 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).

Note: Sales tax is reported in the county where the purchases are made, resulting in higher amounts in counties with regional centers (e.g., Twin Cities, Duluth, Rochester, etc.).

Another \$1.4 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.

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

Recent Law Changes

The sales/use tax rate was temporarily increased from 6 percent to 6.5 percent from July 1, to

December 31, 1991. Beginning January 1, 1992, a local option sales tax for counties of 0.5 percent was enacted. Receipts from the 0.5 percent local option sales tax plus 1.5 percent of the 6 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

Beginning with this year's report, the amount of sales/use tax allocated to Minnesota is adjusted for capital equipment refunds made to taxpayers. The total amount of capital equipment refunds (for 1996, it is \$77.3 million) is allocated to counties based on the ratio of each county's mining and manufacturing payroll to the total statewide mining and manufacturing payroll. The previous four years' data have been adjusted on the same basis, so that the data in the historical table and graph on page 81 is consistent.

Amounts Not Allocated to Minnesota

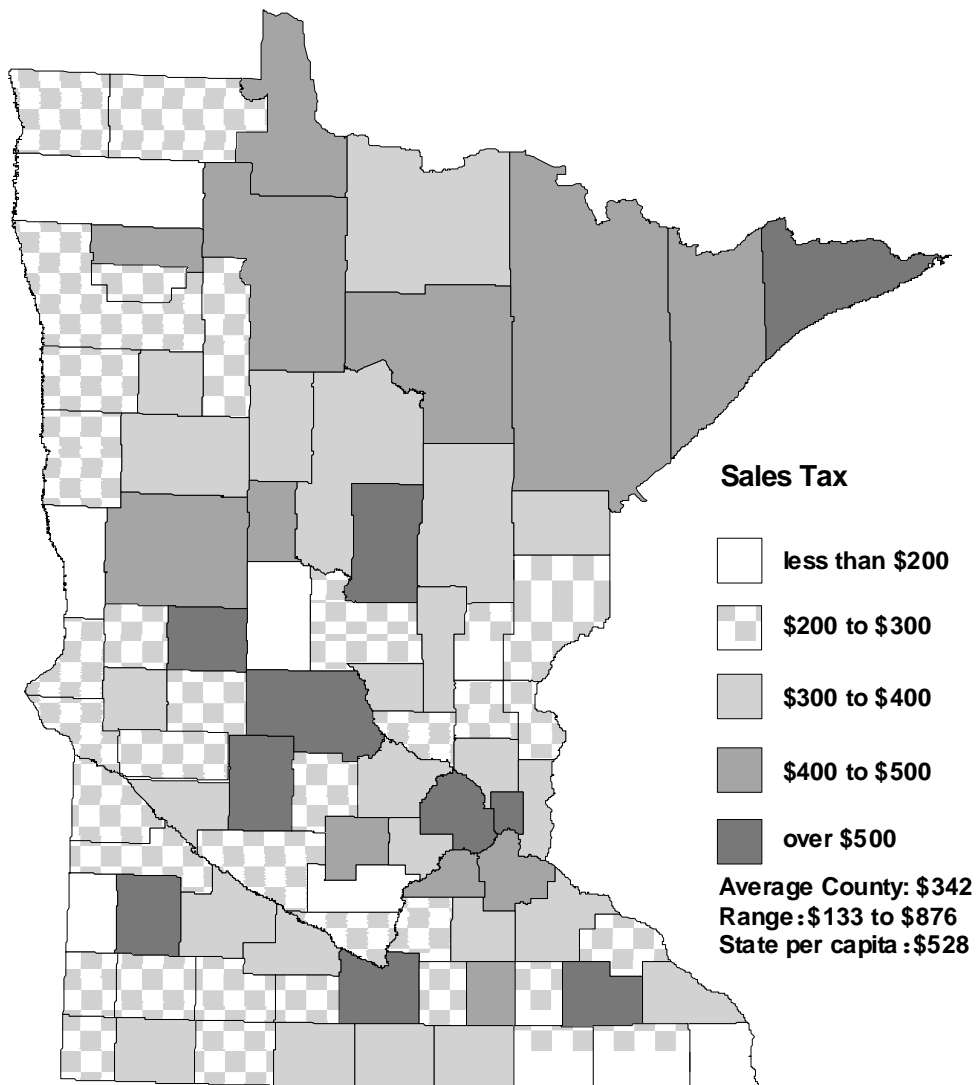
As noted on the previous page, a significant amount of sales/use taxes are collected from returns filed by out-of-state taxpayers. These amounts were not allocated to Minnesota in this report since the taxpayer's residence and/or place of business is unknown. However, this amount has been increasing 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)
(after capital equipment refund)

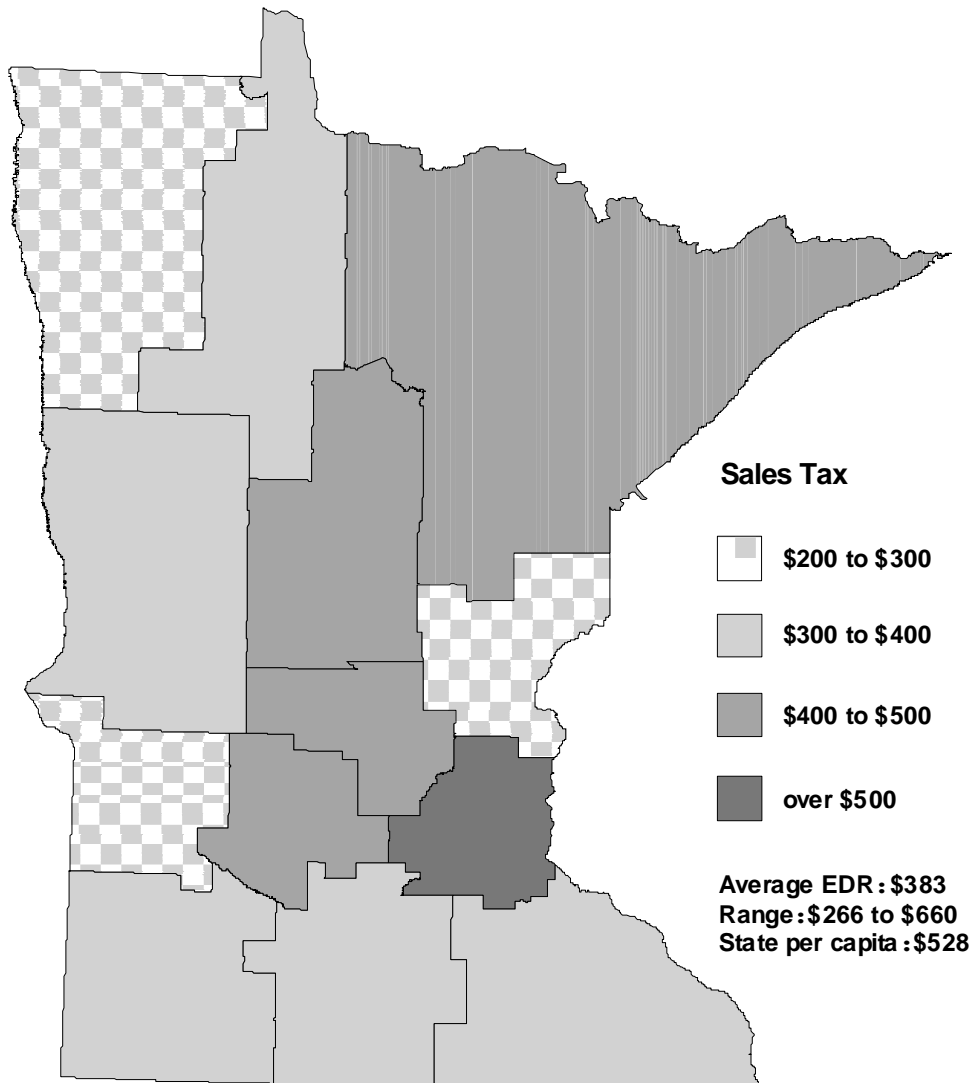
	Allocated to Minnesota		Not Allocated to Minnesota		
Year	Amount	Percent	Amount	Percent	Total
1992	\$2,012,144	90.8%	\$203,593	9.2%	\$2,215,737
1993	2,116,144	89.8	240,321	10.2	2,356,465
1994	2,257,025	87.2	330,616	12.8	2,587,641
1995	2,348,876	85.4	402,131	14.6	2,751,007
1996	2,498,714	87.4	361,238	12.6	2,859,952

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 1996, non-Minnesota sales/use tax decreased by 11 percent over the previous year, from \$402 million to \$361 million.

Sales Tax per capita, 1996 by County



Sales Tax per capita, 1996 by Economic Development Region



The Past Five Years of Sales/Use Tax

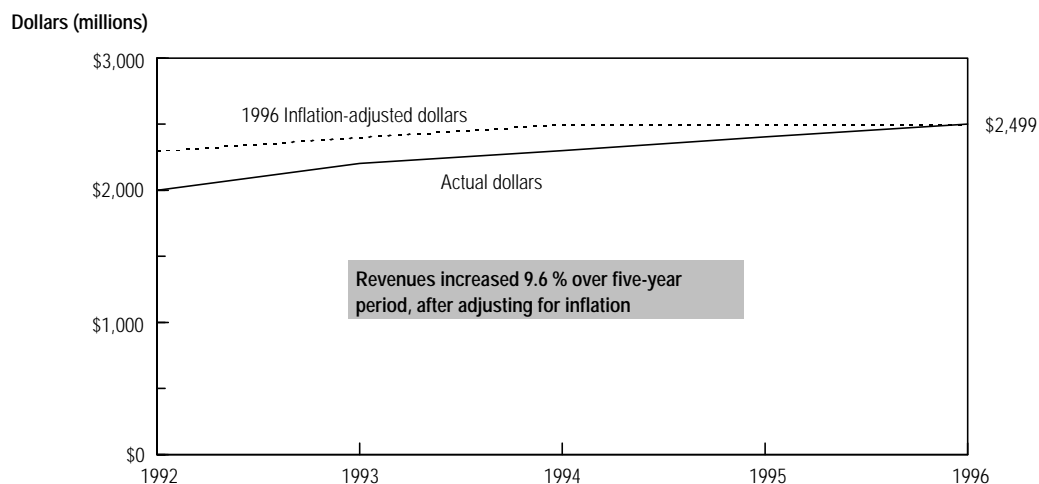
The table below shows the distribution of sales/use tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of sales/use tax for that same time period in current (actual) and constant (inflation-adjusted) dollars.

Sales/Use Tax, Residents Only: 1992 to 1996

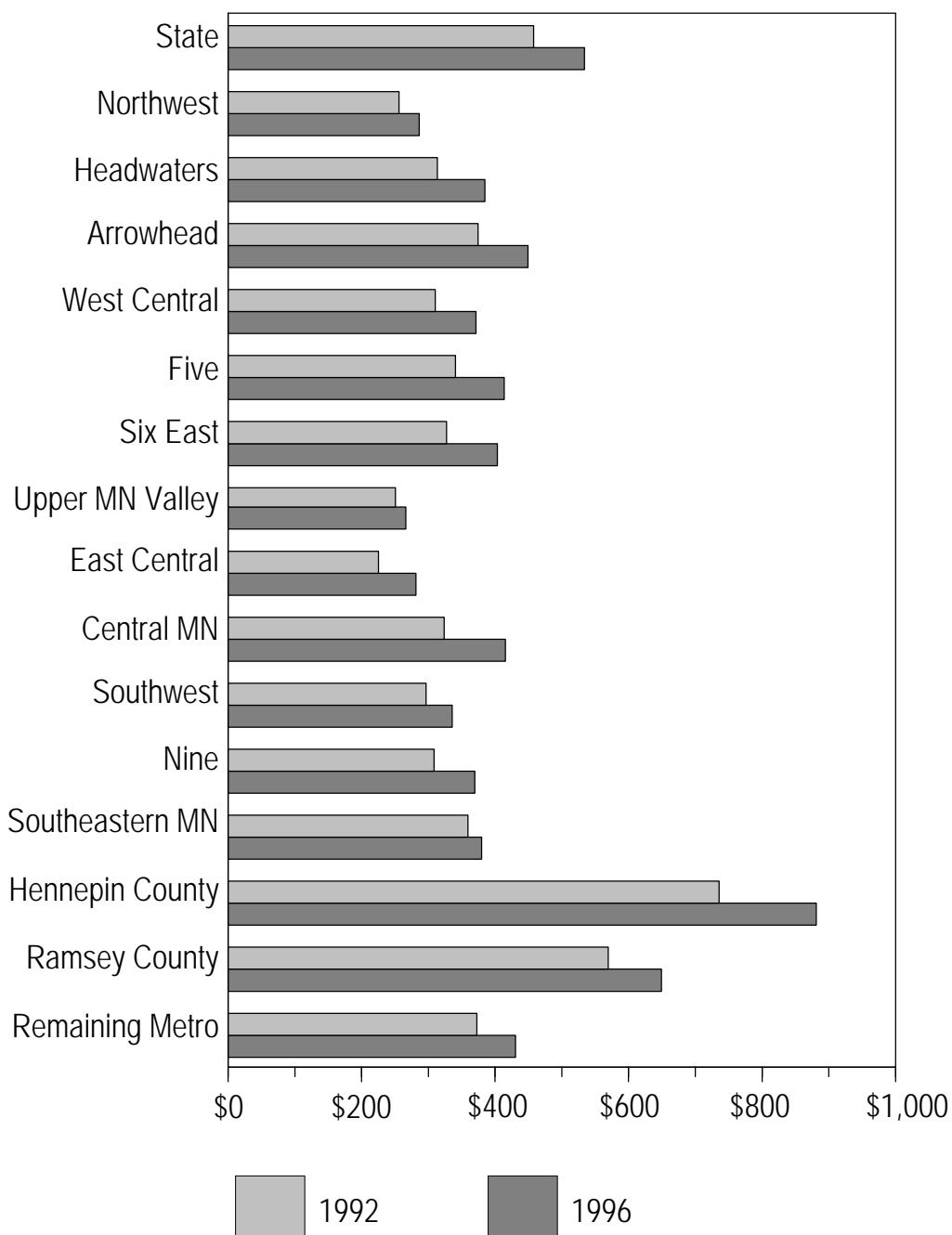
Current dollars, in thousands

	1992	1993	1994	1995	1996	5-Yr Chg. Tax
State	\$2,012,144	\$2,116,144	\$2,257,025	\$2,348,876	\$2,498,714	22%
Northern Regions						
Northwest (1)	22,956	22,183	24,294	23,616	26,105	13
Headwaters (2)	21,260	21,860	24,807	28,148	27,572	29
Arrowhead (3)	115,834	118,027	128,542	135,098	142,377	22
West Central (4)	61,183	64,374	70,018	70,362	76,758	25
Five (5)	45,590	45,718	49,509	49,825	58,717	28
East Central (7E)	25,309	26,272	28,638	30,016	34,805	36
Southern Regions						
Six East (6E)	35,501	37,062	40,888	41,685	46,400	28
Upper MN Valley (6W)	12,468	11,905	12,364	12,183	13,438	7
Central MN (7W)	86,416	96,926	102,341	104,840	123,004	41
Southwest (8)	36,139	36,021	37,784	39,279	41,838	15
Nine (9)	65,808	66,423	71,305	72,269	81,808	22
Southeastern MN (10)	150,692	146,095	153,955	156,946	166,666	9
Total Non-Metro	\$679,155	\$692,865	\$744,445	\$764,268	\$839,489	22%
Metro Region						
Hennepin County	760,550	827,524	905,498	936,908	942,823	22
Ramsey County	273,413	272,805	266,317	284,766	322,004	15
Remaining Metro	299,026	322,950	340,766	362,935	394,398	30
Total Metro	\$1,332,989	\$1,423,280	\$1,512,581	\$1,584,608	\$1,659,225	23%

Statewide Sales/Use Tax



Per Capita Sales/Use Tax 1992 and 1996



Motor Vehicle Sales Tax

Program Description

The **motor vehicle sales tax** is imposed by the state on new and used motor vehicles at the time of sale and is imposed 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 motor vehicle sales tax.) Until fiscal 1992, a portion of motor vehicle sales tax 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 1996 Motor Vehicle Sales Tax: \$392.9 million

The total 1996 motor vehicle sales tax is \$392,888,981. The Department of Public Safety collects the motor vehicle sales tax. Due to the method of collection, the amount of actual tax liability from each county is not available. However, since the motor vehicle sales tax is an important revenue source for the state, an estimate was made on how much the taxpayers in each county paid.

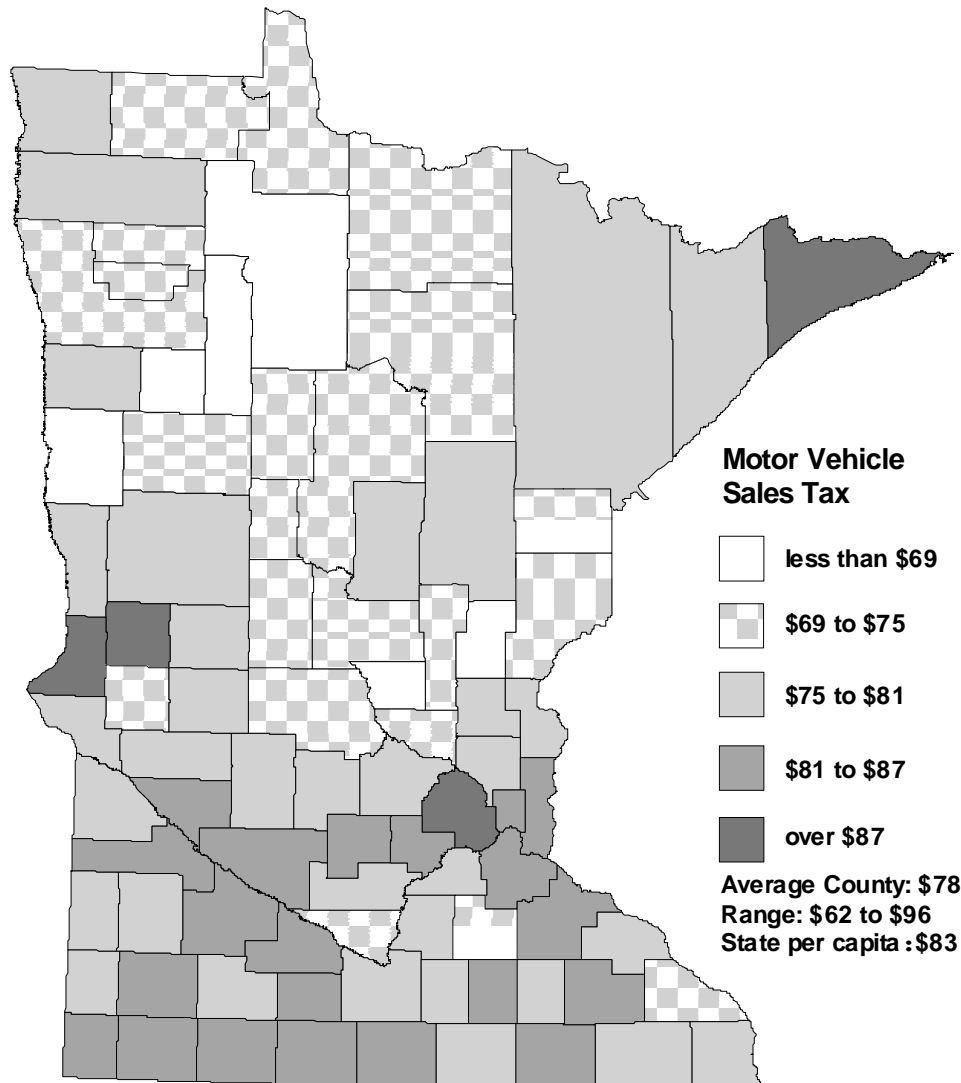
Two main factors were used in determining an estimated tax amount for each county. First, the number of passenger vehicles and pickup trucks registered in each county in 1996 was obtained from the Department of Public Safety. Registrations within each county are a good indicator of where the owners of 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 1996 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 \$392.9 million tax revenue to the 87 counties.

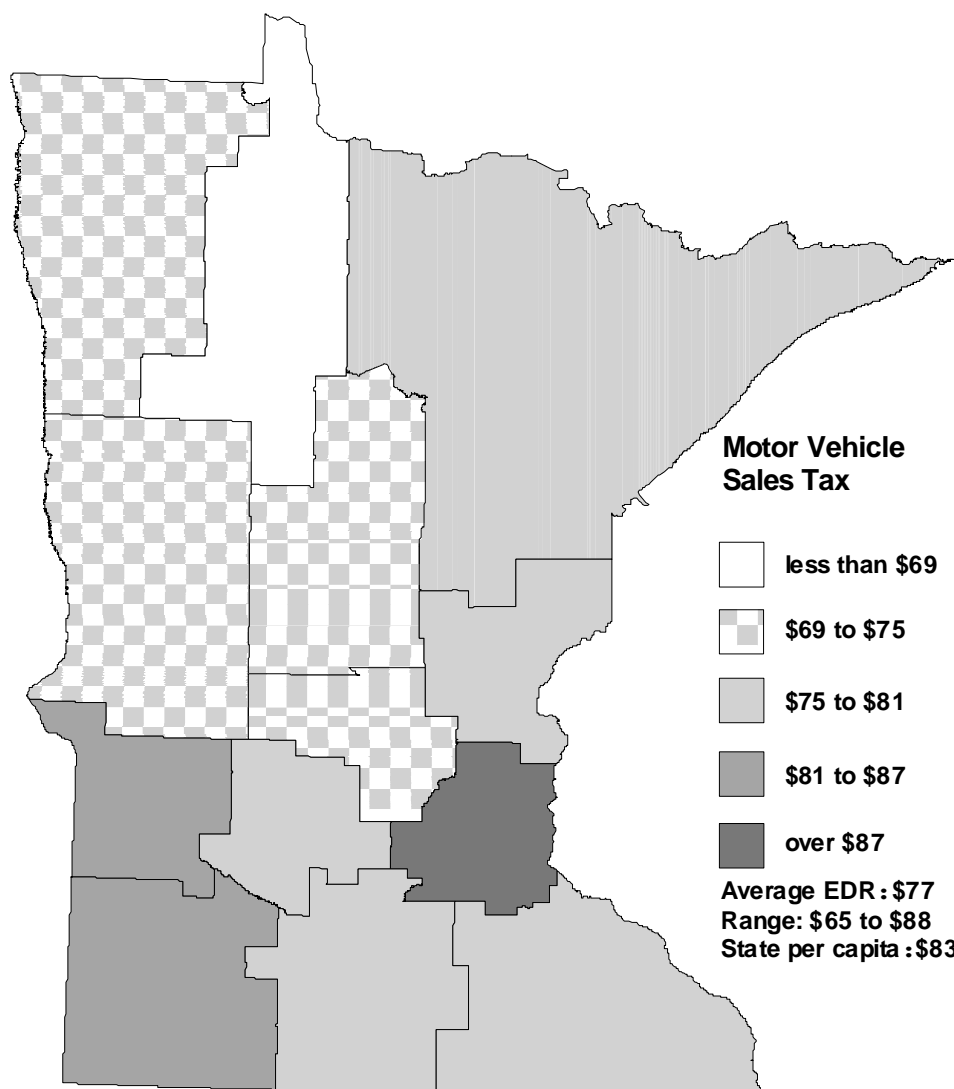
Motor vehicle sales tax data was obtained from the Department of Revenue.

Motor Vehicle Sales Tax per capita, 1996 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 Sales Tax per capita, 1996 by Economic Development Region



The Past Five Years of the Motor Vehicle Sales Tax

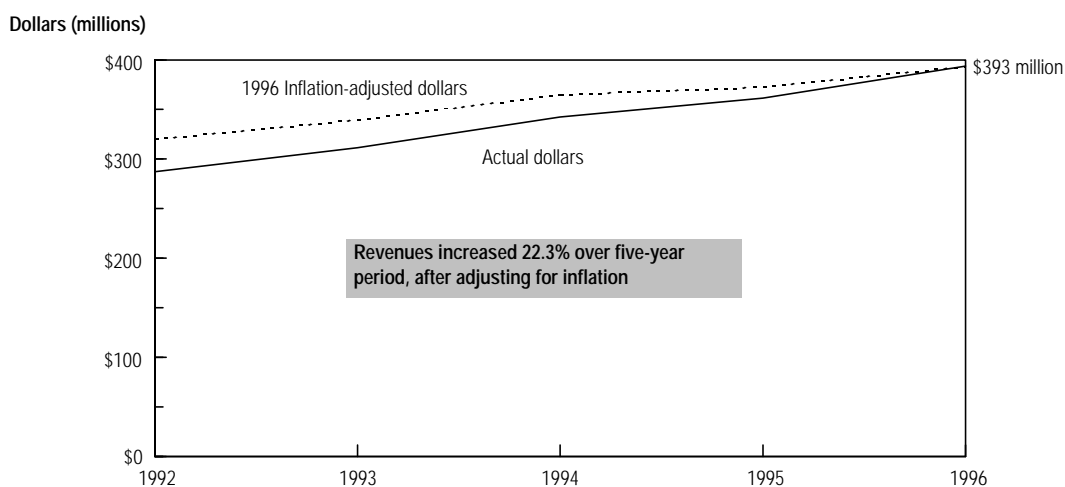
The table below shows the distribution of motor vehicle excise tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of motor vehicle excise tax for that same time period in current (actual) and constant (inflation-adjusted)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

Motor Vehicle Sales Tax: 1992 to 1996

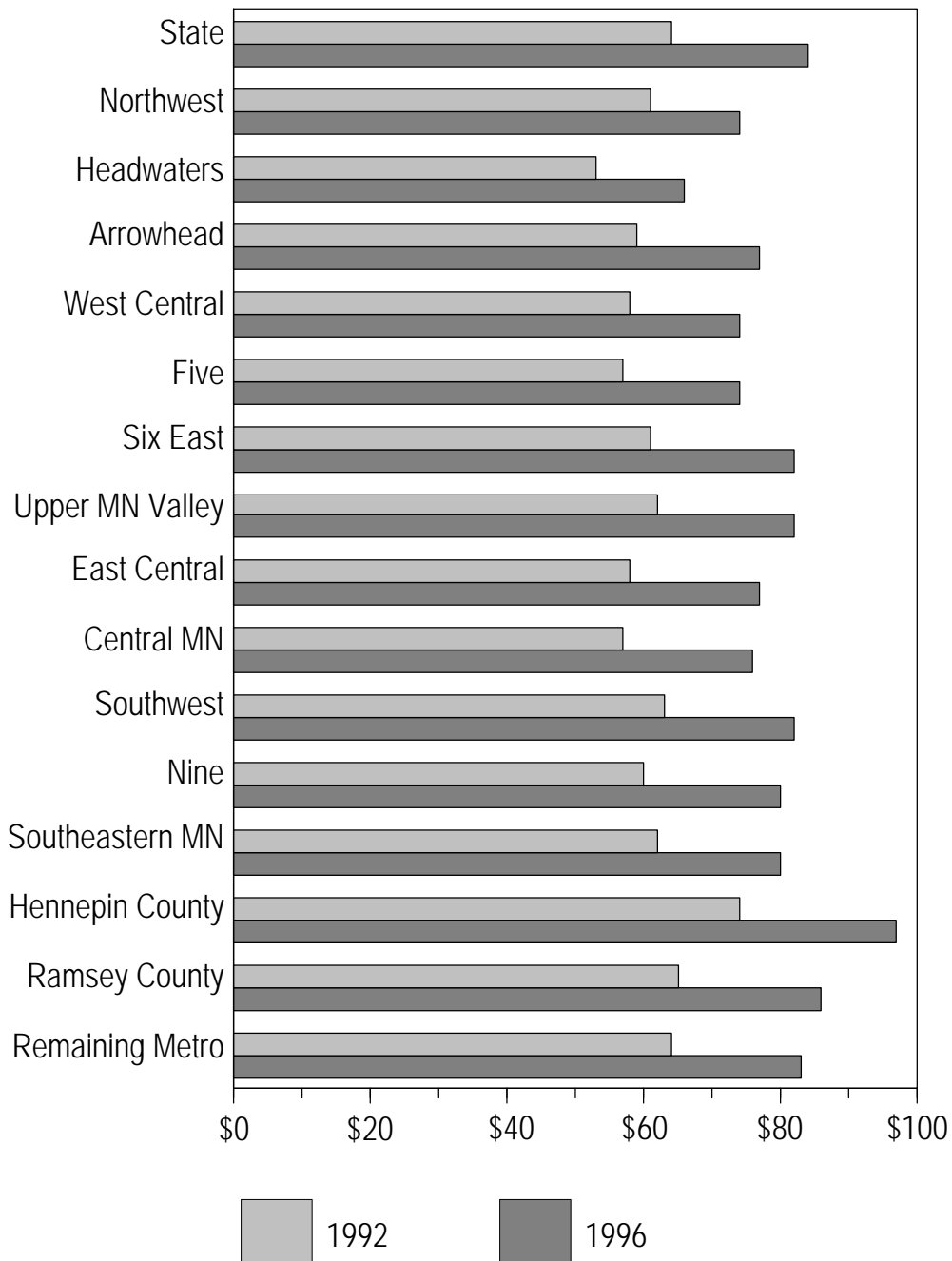
Current dollars, in thousands

State	1992	1993	1994	1995	1996	5-Yr Chg. Tax
State	\$287,487	\$311,698	\$342,451	\$361,244	\$392,889	37%
Northern Regions						
Northwest (1)	5,522	5,484	5,990	6,279	6,752	22
Headwaters (2)	3,601	3,802	4,224	4,461	4,719	31
Arrowhead (3)	18,492	20,201	21,819	22,815	24,445	32
West Central (4)	11,455	12,048	13,496	14,158	15,276	33
Five (5)	7,736	8,323	9,241	9,844	10,451	35
East Central (7E)	6,602	7,357	8,174	8,770	9,579	45
Southern Regions						
Six East (6E)	6,799	7,264	8,125	8,564	9,373	38
Upper MN Valley (6W)	3,117	3,198	3,670	3,787	4,128	32
Central MN (7W)	15,432	17,097	18,938	20,240	22,491	46
Southwest (8)	7,790	8,062	9,248	9,498	10,201	31
Nine (9)	13,110	13,993	15,604	16,250	17,682	35
Southeastern MN (10)	26,641	28,178	31,658	33,235	35,234	32
Total Non-Metro	\$126,297	\$135,007	\$150,188	\$157,901	\$170,330	35%
Metro Region						
Hennepin County	77,405	84,024	90,727	95,623	103,693	34
Ramsey County	31,918	34,573	37,316	39,279	42,525	33
Remaining Metro	51,867	58,094	64,220	68,440.37 73,508	76,341	47
Total Metro	\$161,190	\$176,691	\$192,263	\$203,343	\$222,559	38%

Statewide Motor Vehicle Sales Tax



Per Capita Motor Vehicle Sales Tax 1992 and 1996



Motor Vehicle License Tax

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, pickup trucks, and vans is equal to the total of: (1) a \$10 flat tax, and (2) an additional tax of 1.25 percent of base value based on the age of the vehicle. This additional tax cannot be less than \$25. When a vehicle is ten years and older, a minimum tax of \$35 is imposed. 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

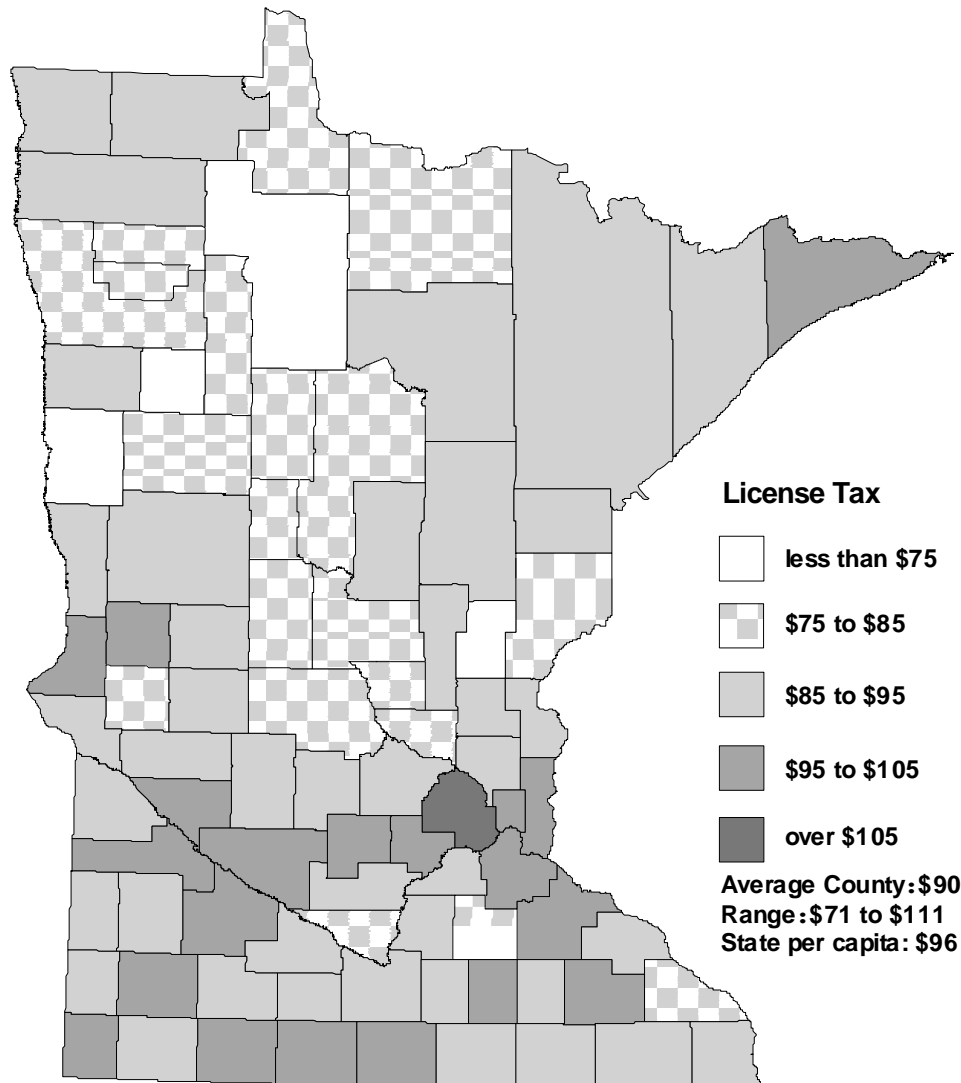
Calendar Year 1996 Motor Vehicle License Tax: \$454.1 million

The total motor vehicle license registration tax for calendar year 1996 was \$454,054,424. 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 cars and pickup trucks registered in each county in 1996, and the personal income of each county compared to the state total. Since the license tax on cars and pickups 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.

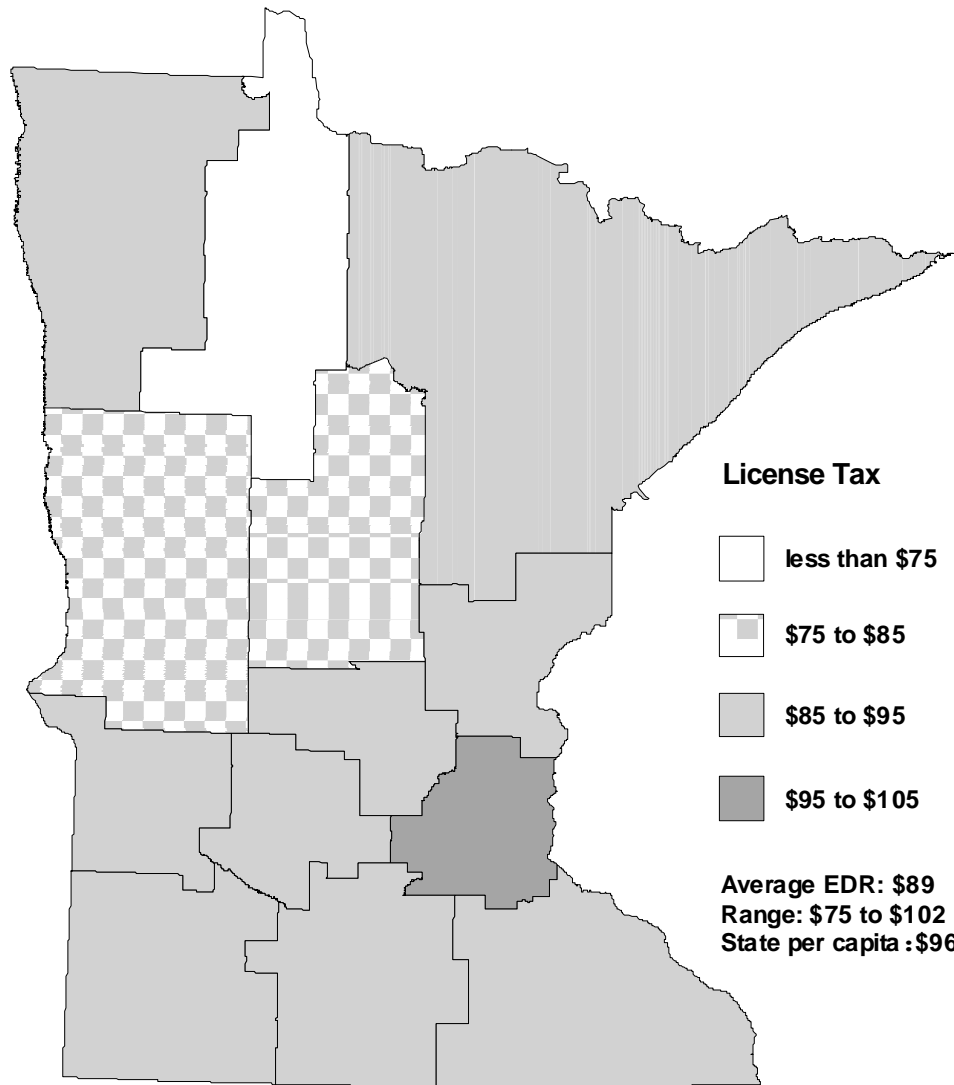
The statewide motor vehicle license tax amount was obtained from the Department of Revenue.

Motor Vehicle License Tax per capita, 1996 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, 1996 by Economic Development Region



The Past Five Years of the Motor Vehicle License Tax

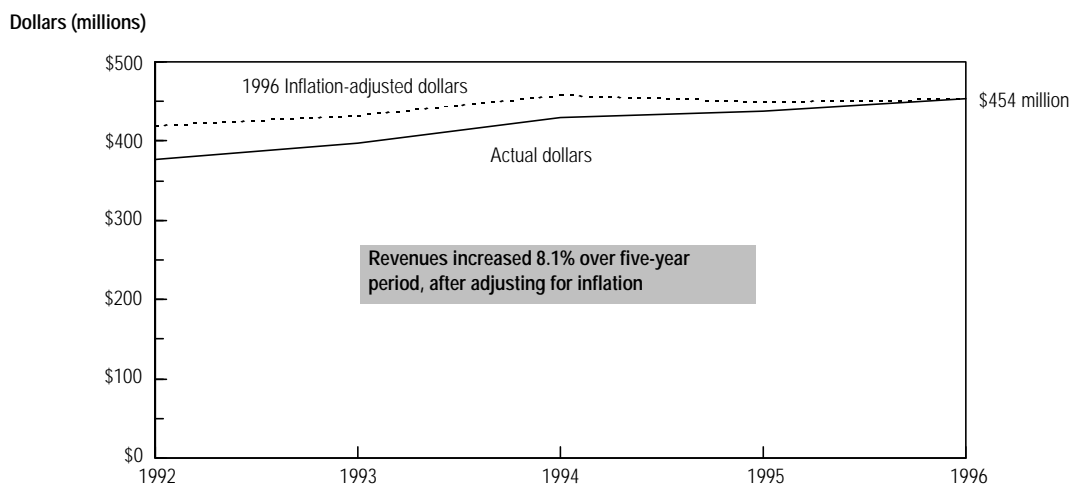
The table below shows the distribution of the motor vehicle license tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor vehicle license tax for that same time period in current (actual) and constant (inflation-adjusted)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

Motor Vehicle License Tax: 1992 to 1996

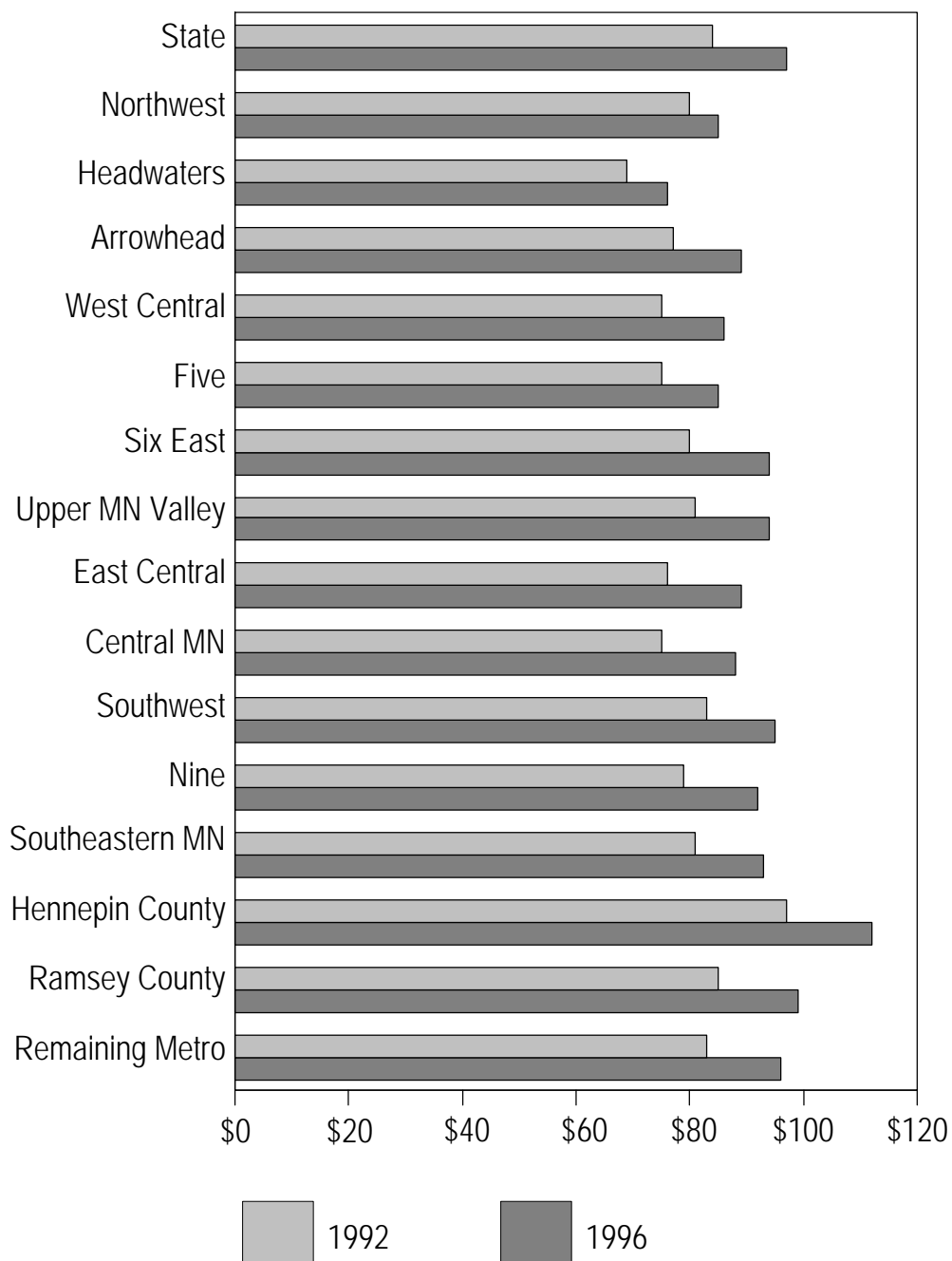
Current dollars, in thousands

	1992	1993	1994	1995	1996	5-Yr Chg. Tax
State	\$375,903	\$396,874	\$430,306	\$437,207	\$454,054	21%
Northern Regions						
Northwest (1)	7,221	6,983	7,526	7,599	7,803	8
Headwaters (2)	4,709	4,841	5,308	5,400	5,454	16
Arrowhead (3)	24,179	25,721	27,417	27,612	28,250	17
West Central (4)	14,978	15,340	16,959	17,135	17,654	18
Five (5)	10,115	10,598	11,611	11,914	12,078	19
East Central (7E)	8,632	9,367	10,271	10,615	11,070	28
Southern Regions						
Six East (6E)	8,890	9,249	10,210	10,365	10,832	22
Upper MN Valley (6W)	4,075	4,072	4,612	4,584	4,771	17
Central MN (7W)	20,178	21,769	23,797	24,496	25,993	29
Southwest (8)	10,186	10,265	11,621	11,495	11,789	16
Nine (9)	17,142	17,817	19,607	19,667	20,435	19
Southeastern MN (10)	34,835	35,879	39,779	40,223	40,719	17
Total Non-Metro	\$165,139	\$171,900	\$188,718	\$191,105	\$196,847	19%
Metro Region						
Hennepin County	101,211	106,985	114,002	115,731	119,836	18
Ramsey County	41,735	44,020	46,889	47,539	49,145	18
Remaining Metro	67,818	73,969	80,696	82,833	88,226	30
Total Metro	\$210,764	\$224,974	\$241,588	\$246,103	\$257,207	22%

Statewide Motor Vehicle License Tax



Per Capita Motor Vehicle License Tax 1992 and 1996



Motor Fuels Tax (Gas Tax)

Program Description

The **motor fuels tax** is imposed on gasoline, diesel fuel, and other motor fuels used by vehicles on public highways. Aviation fuel purchased, stored, or withdrawn from storage in Minnesota is also subject to the tax. Highway motor fuels are taxed at a rate of \$.20 per gallon.⁹ 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.¹⁰

Aid Amount and Reporting

Calendar Year 1996 Motor Fuels Tax: \$513.3 million

The total net amount after refunds of the motor fuels tax for calendar year 1996 was \$513,277,032. 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 1996, 95 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 Minnesota Constitution.) The remaining 5 percent of the Highway User Tax Distribution Fund (over which the legislature has discretion) was distributed as follows: 28 percent to the state, 64 percent to counties,¹¹ and 8 percent to the cities over 5,000 population.¹²

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 1996 as a proportion of the total vehicle miles traveled within the state in 1996. The statewide motor fuels tax amount was obtained from the Department of Revenue.

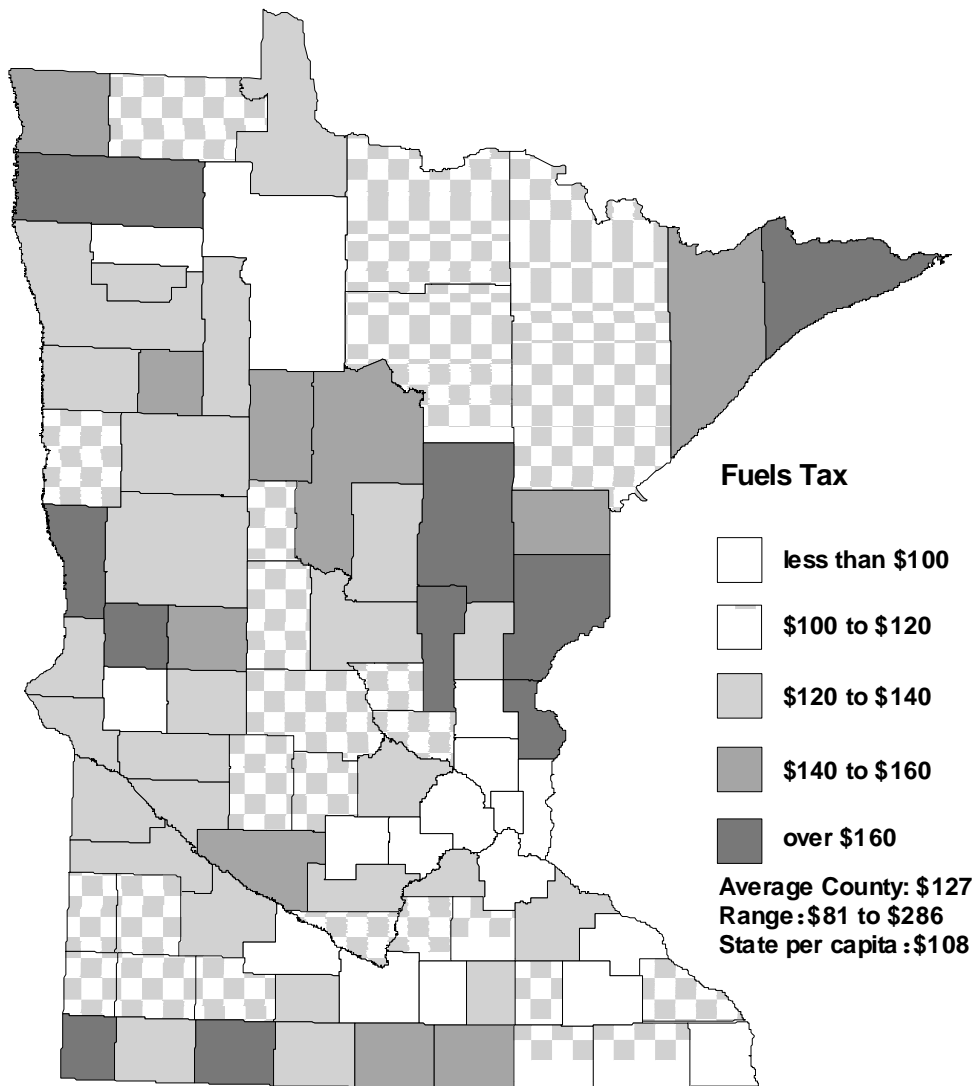
⁹ Alternative fuels such as liquified natural gas and high-alcohol gasoline are taxed at rates proportional to relative energy content.

¹⁰ 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.

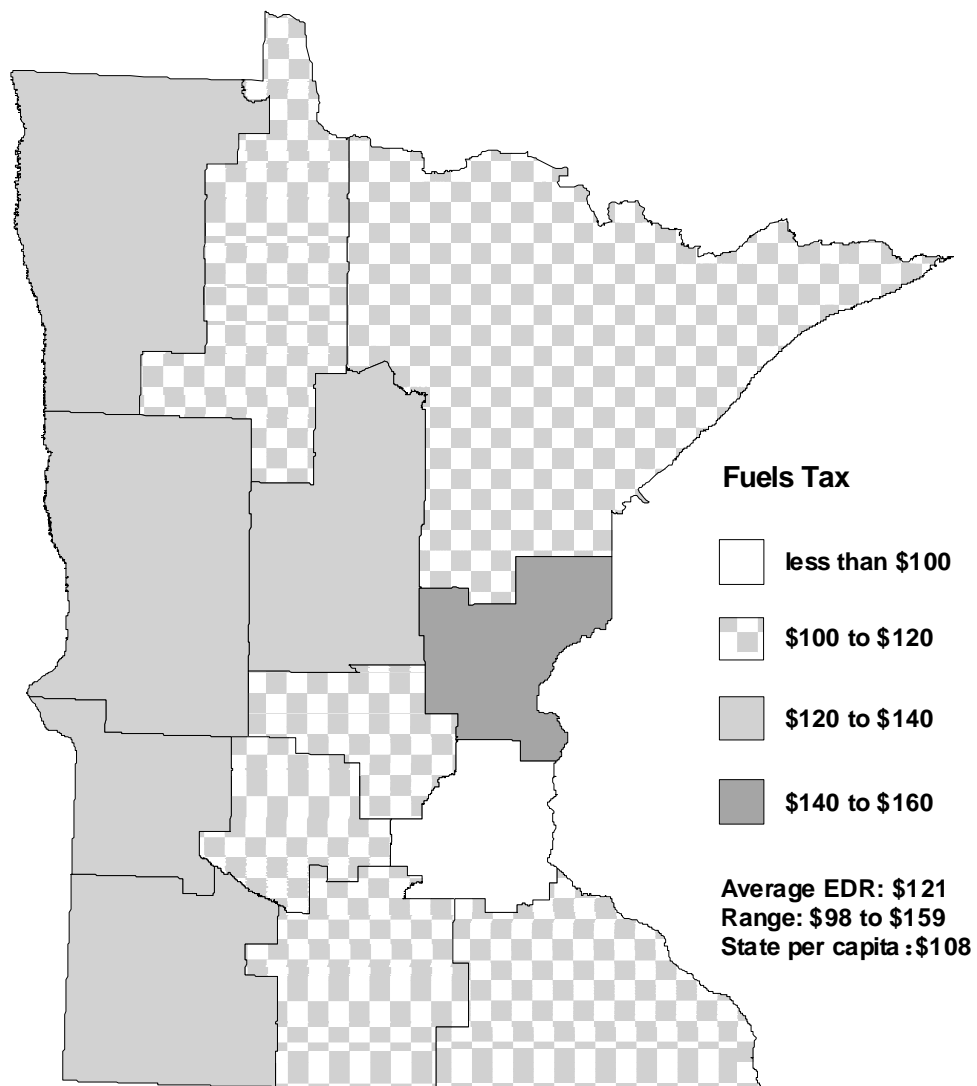
¹¹ 72.5 percent of the county's 64 percent allocation goes to the towns for town roads and bridges.

¹² A 1998 law change, effective in 1999, will redirect a large part of the 5-percent "set-aside" in the Highway User Tax Distribution Fund. (This is the 5 percent that under the constitution may be allocated by the legislature in a manner different from the prescribed formula.) Under the change slightly more than half of the money will go to a new "flexible account" that will be used for county and municipal turnbacks and also for regular trunk highway projects. The legislature will allocate the 5 percent every two years. Under previous law about one-third of the 5 percent was dedicated exclusively to turnbacks.

Motor Vehicle Fuels Tax per capita, 1996 by County



Motor Vehicle Fuels Tax per capita, 1996 by Economic Development Region



The Past Five Years of the Motor Vehicle Fuels Tax

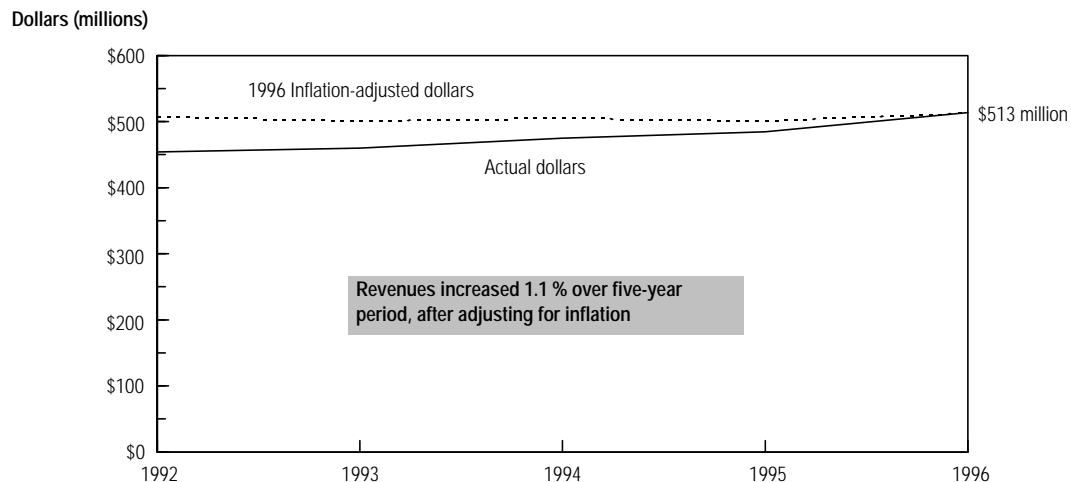
The table below shows the distribution of the motor vehicle fuels tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the motor vehicle fuels tax for that same time period in current (actual) and constant (inflation-adjusted)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

Motor Vehicle Fuels Tax: 1992 to 1996

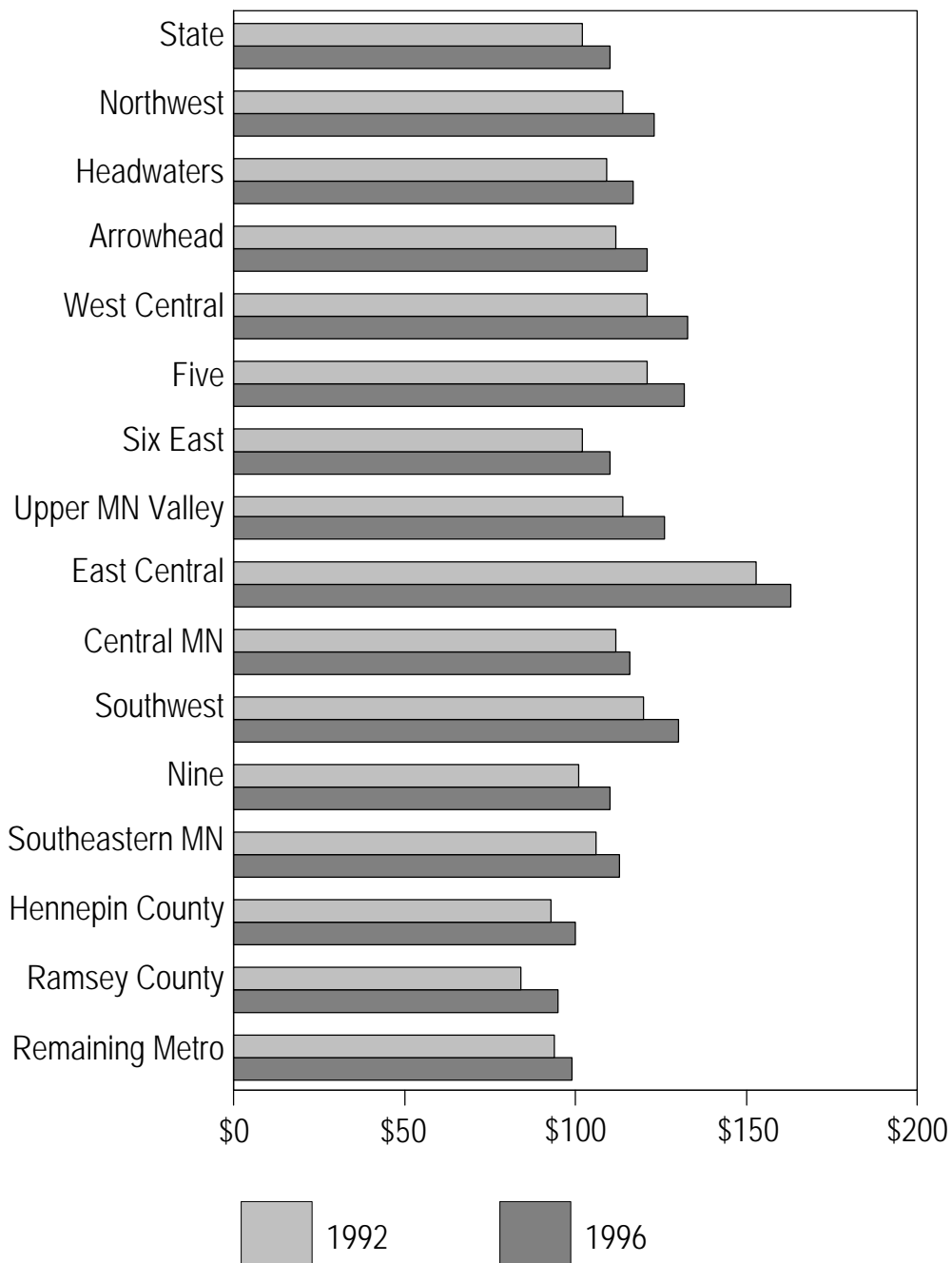
Current dollars, in thousands

	1992	1993	1994	1995	1996	5-Yr Chg. Tax
State	\$454,414	\$459,896	\$475,083	\$485,299	\$513,277	13%
Northern Regions						
Northwest (1)	10,311	10,456	10,830	10,992	11,193	9
Headwaters (2)	7,443	7,517	7,839	8,245	8,402	13
Arrowhead (3)	35,088	35,431	36,150	36,298	38,316	9
West Central (4)	24,018	24,134	25,194	25,483	27,414	14
Five (5)	16,349	16,502	17,676	17,748	18,711	14
East Central (7E)	17,259	17,263	18,087	18,288	20,121	17
Southern Regions						
Six East (6E)	11,253	11,796	12,014	12,167	12,570	12
Upper MN Valley (6W)	5,742	5,797	5,847	5,854	6,383	11
Central MN (7W)	30,275	30,546	31,193	32,173	34,333	13
Southwest (8)	14,775	14,910	15,099	15,267	16,210	10
Nine (9)	22,023	22,284	22,600	22,838	24,410	11
Southeastern MN (10)	45,521	46,038	46,306	47,114	49,703	9
Total Non-Metro	\$240,057	\$242,675	\$248,835	\$252,468	\$267,767	12%
Metro Region						
Hennepin County	97,102	97,745	101,173	103,288	107,546	11
Ramsey County	41,054	41,429	43,814	44,213	46,957	14
Remaining Metro	76,201	78,047	81,260	85,331	91,007	19
Total Metro	\$214,357	\$217,221	\$226,247	\$232,831	\$245,510	15%

Statewide Motor Vehicle Fuels Tax



Per Capita Motor Vehicle Fuels Tax 1992 and 1996



Corporate Franchise (Income) Tax

Program Description

(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

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

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

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

Aid Amount and Reporting

1997 Corporate Income Tax: \$660.9 million

compared to 1997. Because of changing to a new system of processing returns, actual data for the calendar year ending December 31, 1998, is not yet available. The estimated total statewide main offices are in other states and foreign countries.

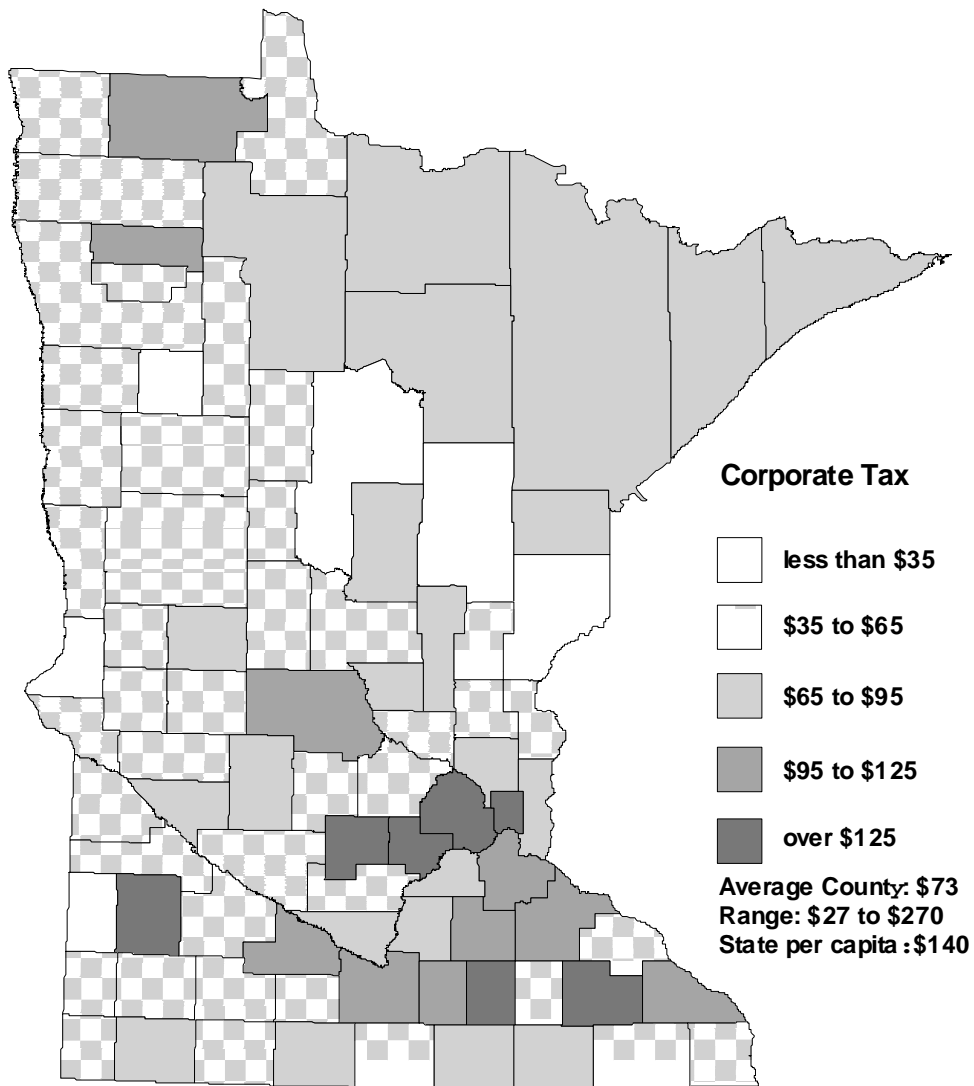
The corporate income tax data was obtained from the Department of Revenue's processing file.

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.)

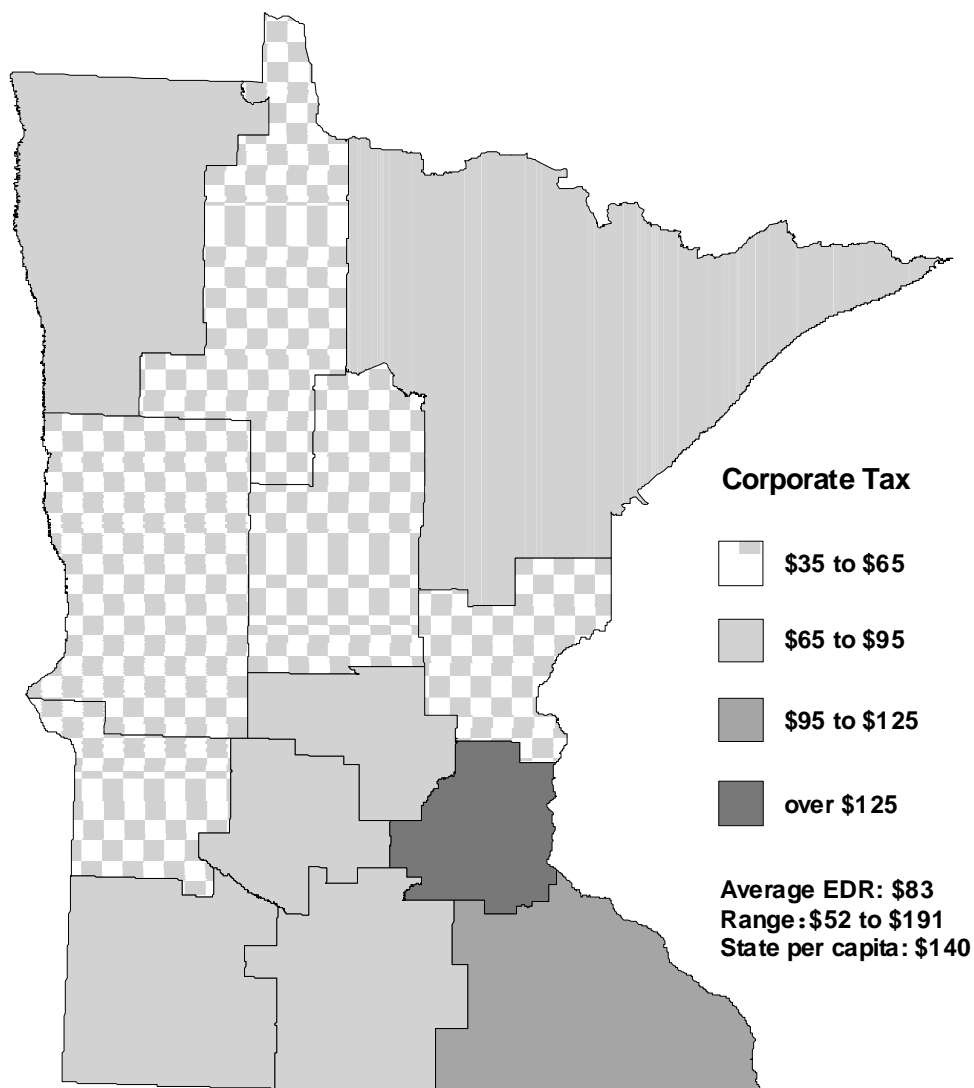
only that incurred by corporations headquartered in Minnesota. Since about one-third of the corporate tax liability is from corporations with headquarters outside Minnesota, it was important

Note: This corporate tax section does not have the same statewide tables and breakdown of data as previous years reports because information from the Department of Revenue was not

Corporate Tax per capita, 1997 by County



Corporate Tax per capita, 1997 by Economic Development Region



The Past Five Years of the Corporate Income Tax

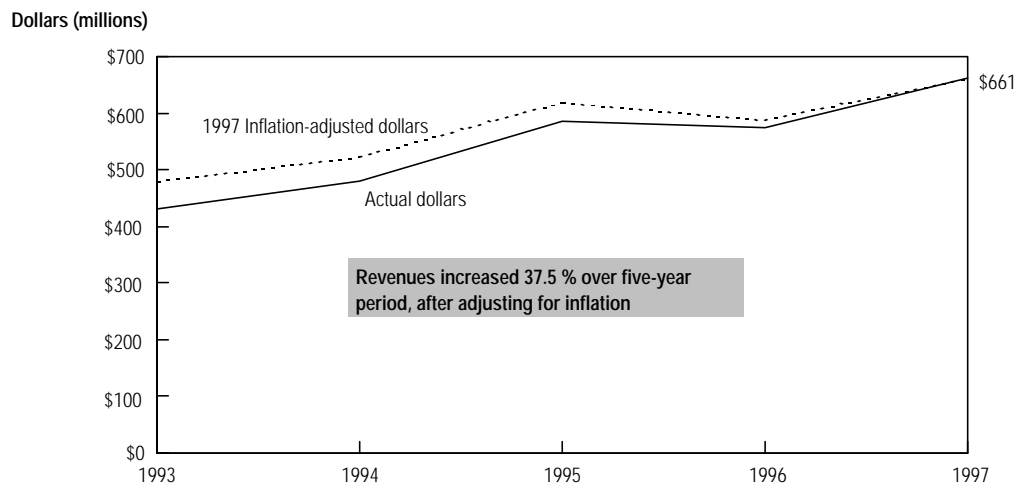
The table below shows the distribution of the corporate franchise tax in thousands of dollars for the past five years for the state and economic development regions. The graph shows total dollars of the corporate franchise tax for that same time period in current (actual) and constant (inflation-adjusted) dollars. Note: 1992 data is based on collections, whereas the data for the other years is based on returns filed.

Corporate Income Tax: 1993 to 1997

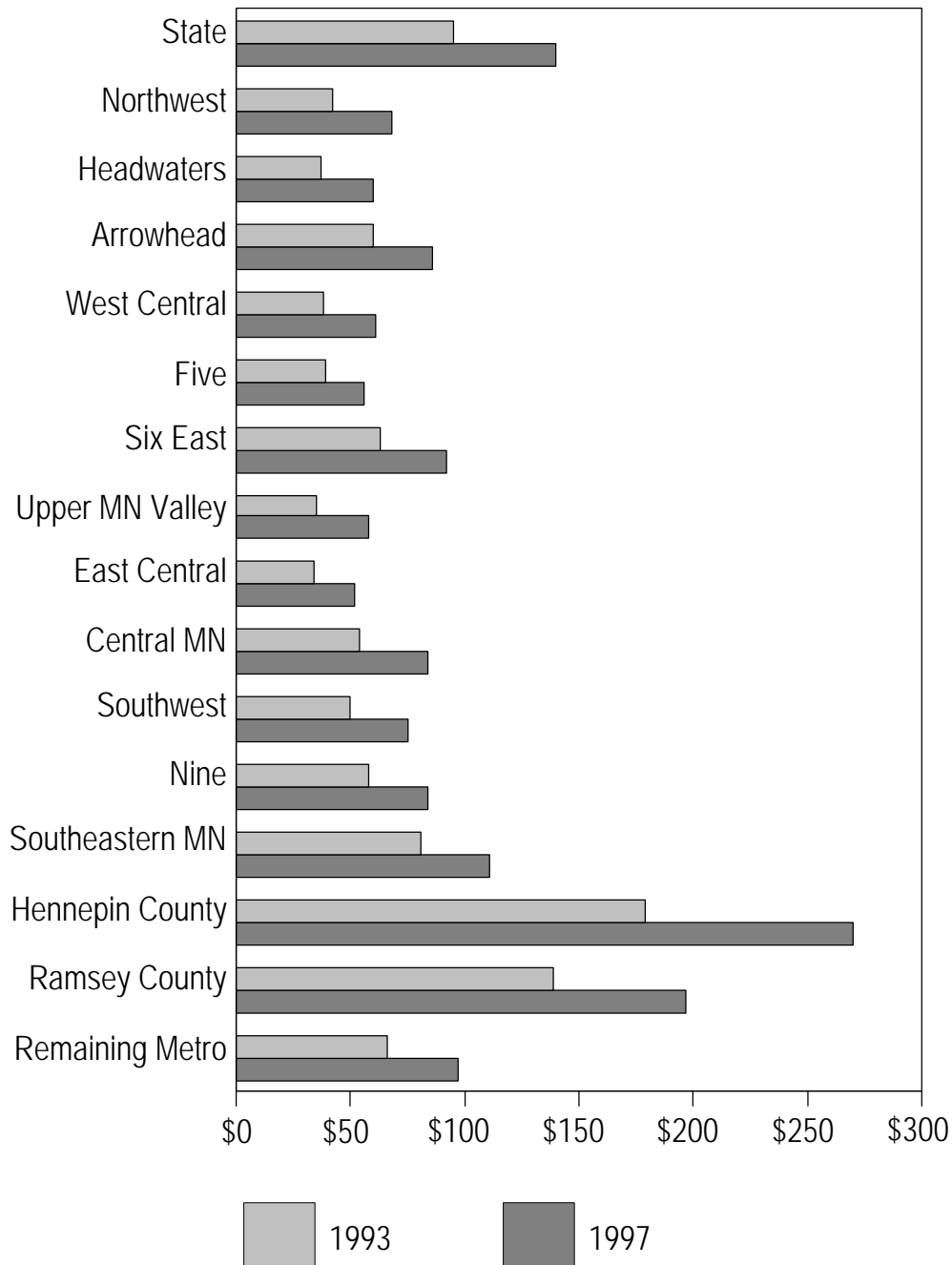
Current dollars, in thousands

	1993	1994	1995	1996	1997	5-Yr Chg. Tax
State	\$430,907	\$479,859	\$585, 937	\$574,677	\$660,879	53%
Northern Regions						
Northwest (1)	3,769	4,088	5,545	4,872	6,192	64
Headwaters (2)	2,566	3,085	3,584	3,572	4,355	70
Arrowhead (3)	18,797	20,378	24,837	24,103	27,353	46
West Central (4)	7,627	8,563	11,208	10,823	12,555	65
Five (5)	5,280	6,097	7,867	7,500	8,106	54
East Central (7E)	3,946	4,754	6,167	5,975	6,550	66
Southern Regions						
Six East (6E)	7,001	7,811	9,852	9,473	10,608	52
Upper MN Valley (6W)	1,773	1,937	2,469	2,661	2,946	66
Central MN (7W)	14,746	17,849	22,664	22,113	25,571	73
Southwest (8)	6,156	7,080	8,494	8,184	9,292	51
Nine (9)	12,593	13,896	17,509	16,706	18,791	49
Southeastern MN (10)	34,809	39,588	45,406	44,118	49,135	41
Total Non-Metro	119,062	135,125	165,601	\$160,101	\$181,454	52%
Metro Region						
Hennepin County	187,954	209,632	252,083	250,643	290,521	55
Ramsey County	68,470	72,341	88,542	85,691	97,835	43
Remaining Metro	55,421	62,761	79,710	78,243	91,069	64
Total Metro	311,845	344,734	420,335	\$414,577	\$479,425	54%

Statewide Corporate Income Tax



Per Capita Corporate Income Tax 1993 and 1997



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.

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 1997 by type of taxing district

B. Property Valuation of taxable real and personal property for the 1996 assessment (taxes payable in 1997)

C. The Average Tax Rate for taxes payable in 1997

III. MAJOR STATE TAXES

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

The motor vehicle sales 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.)

	Amount		STATE
I. Major State Aids/Credits	(000s) Percent Per Capita	Per Capita	Per Capita
A. Aids to Local Governments Education Aid (1996-1997) Human Services Aid (Calendar 1996) Medical Assistance Aid to Families w ith Dependent Children General Assistance including GAMC Social Services Miscellaneous <div>Total</div> Highway Aid (Calendar 1996) County Aid Municipal Aid Township Aid <div>Total</div> Local Government Aid (Calendar 1997) Disparity Reduction Aid (Calendar 1997) Criminal Justice Aid (Payable 1997) Community Corrections Funding (1997) HACA (Payable 1997) County HACA City/Town HACA School District HACA Miscellaneous District HACA <div>Total</div> Total Aids			
B. Property Tax Credits (Payable 1997) Taconite Homestead Credit Miscellaneous Credits Total Property Tax Credits			
C. Property Tax Refunds (96 filed 97) Regular (Homeowners) Regular (Renters) Targeting Refund Total Property Tax Refunds Total Aids/Credits			
II. Property Tax Data			
A. Property Tax Levy (Payable 1997) County Levy City/Town Levy School District Levy Miscellaneous District Levy <div>Total Levy</div> Less Property Tax Credits Net Property Taxes Payable			
B. Property Valuation Market Valuation (1996 Assessment) Net Tax Capacity (1996 Assessment)			
C. Average Tax Rate (Payable 1997)			
III. Major State Taxes			
Individual Income Tax (1996 filed 1997) Sales/Use Tax (Calendar 1996) Motor Vehicle Sales Tax (Calendar 1996) Motor Vehicle License Tax (Calendar 1996) Motor Fuels Tax (Calendar 1996) Corporate Income Tax (Calendar 1997) Total State Taxes			

Statewide Summary

Tables 2-1 and 2-2 contain the statewide totals of all the state aids and taxes presented in this report. [Table 2-1](#) summarizes the total amounts for Minnesota residents only, whereas the amounts in [Table 2-2](#) also include those dollars paid by nonresidents. 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 almost \$7.0 billion, whereas the total of the six major taxes listed in this report total \$8.8 billion paid by residents and an additional \$0.5 billion paid by non-residents. This indicates that approximately 80 percent of the six major taxes collected from residents and 75 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 \$10.9 billion in fiscal year 1997 and \$11.3 billion in fiscal year 1998. 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 1996 Update report (dated April 1998). Therefore, the \$9.3 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, mortgage registry and deed, insurance gross premiums, MinnesotaCare, mineral, cigarette and tobacco products, lawful gambling, and alcoholic beverages. The collections from some of these taxes are dedicated for specific purposes.

I. Major State Aids/Credits	STATEWIDE SUMMARY - RESIDENTS ONLY		
	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments			
Education Aid (1996-1997)	\$3,393,562	50.2%	\$717
Human Services Aid (Calendar 1996)			
Medical Assistance	1,131,418	16.7	239
Aid to Families with Dependent Children	126,875	1.9	27
General Assistance including GAMC	196,904	2.9	42
Social Services	440,312	6.5	93
Miscellaneous	64,894	1.0	14
Total	1,960,403	29.0	414
Highway Aid (Calendar 1996)			
County Aid	285,412	4.2	60
Municipal Aid	94,205	1.4	20
Township Aid	25,230	0.4	5
Total	404,847	6.0	85
Local Government Aid (Calendar 1997)	362,252	5.4	76
Disparity Reduction Aid (Calendar 1997)	28,192	0.4	6
Criminal Justice Aid (Payable 1997)	27,488	0.4	6
Community Corrections Funding (1997)	54,572	0.8	12
HACA (Payable 1997)			
County HACA	186,681	2.8	39
City/Town HACA	222,680	3.3	47
School District HACA	90,765	1.3	19
Miscellaneous District HACA	27,523	0.4	6
Total	527,650	7.8	111
Total Aids	6,758,967	100.0	1,427
B. Property Tax Credits (Payable 1997)			
Taconite Homestead Credit	12,133	66.3	3
Miscellaneous Credits	6,172	33.7	1
Total Property Tax Credits	18,305	100.0	4
C. Property Tax Refunds (96 filed 97)			
Regular (Homeowners)	84,350	48.6	18
Regular (Renters)	85,562	49.3	18
Targeting Refund	3,811	2.2	1
Total Property Tax Refunds	173,723	100.0	37
Total Aids/Credits	\$6,950,995	100.0	\$1,468
II. Property Tax Data			
A. Property Tax Levy (Payable 1997)			
County Levy	\$1,204,822	25.5%	\$254
City/Town Levy	739,976	15.6	156
School District Levy	1,982,570	41.9	419
Miscellaneous District Levy	804,752	17.0	170
Total Levy	4,732,120	100.0	999
Less Property Tax Credits	18,305		4
Net Property Taxes Payable	4,713,815		995
B. Property Valuation			
Market Valuation (1996 Assessment)	192,356,948		40,617
Net Tax Capacity (1996 Assessment)	3,728,805		787
C. Average Tax Rate (Payable 1997)	1.269		
III. Major State Taxes			
Individual Income Tax (1996 filed 1997)	\$4,287,447	48.7%	\$905
Sales/Use Tax (Calendar 1996)	2,498,714	28.4	528
Motor Vehicle Sales Tax (Calendar 1996)	392,889	4.5	83
Motor Vehicle License Tax (Calendar 1996)	454,054	5.2	96
Motor Fuels Tax (Calendar 1996)	513,277	5.8	108
Corporate Income Tax (Calendar 1997)	660,879	7.5	140
Total State Taxes	\$8,807,260	100.0	\$1,860

		STATEWIDE SUMMARY - INCLUDES NON-RESIDENTS		
		Amount		
		(000s)	Percent	Per Capita
I. Major State Aids/Credits				
A. Aids to Local Governments				
Education Aid (1996-1997)		\$3,393,562	50.2%	\$717
Human Services Aid (Calendar 1996)				
Medical Assistance		1,131,418	16.7	239
Aid to Families with Dependent Children		126,875	1.9	27
General Assistance including GAMC		196,904	2.9	42
Social Services		440,312	6.5	93
Miscellaneous		64,894	1.0	14
Total		1,960,403	29.0	414
Highway Aid (Calendar 1996)				
County Aid		285,412	4.2	60
Municipal Aid		94,205	1.4	20
Township Aid		25,230	0.4	5
Total		404,847	6.0	85
Local Government Aid (Calendar 1997)		362,252	5.4	76
Disparity Reduction Aid (Calendar 1997)		28,192	0.4	6
Criminal Justice Aid (Payable 1997)		27,488	0.4	6
Community Corrections Funding (1997)		54,572	0.8	12
HACA (Payable 1997)				
County HACA		186,681	2.8	39
City/Town HACA		222,680	3.3	47
School District HACA		90,765	1.3	19
Miscellaneous District HACA		27,523	0.4	6
Total		527,650	7.8	111
Total Aids		6,758,967	100.0	1,427
B. Property Tax Credits (Payable 1997)				
Taconite Homestead Credit		12,133	66.3	3
Miscellaneous Credits		6,172	33.7	1
Total Property Tax Credits		18,305	100.0	4
C. Property Tax Refunds (96 filed 97)				
Regular (Homeowners)		84,350	48.6	18
Regular (Renters)		85,562	49.3	18
Targeting Refund		3,811	2.2	1
Total Property Tax Refunds		173,723	100.0	37
Total Aids/Credits		\$6,950,995	100.0	\$1,468
II. Property Tax Data				
A. Property Tax Levy (Payable 1997)				
County Levy		\$1,204,822	25.5%	\$254
City/Town Levy		739,976	15.6	156
School District Levy		1,982,570	41.9	419
Miscellaneous District Levy		804,752	17.0	170
Total Levy		4,732,120	100.0	999
Less Property Tax Credits		18,305		4
Net Property Taxes Payable		4,713,815		995
B. Property Valuation				
Market Valuation (1996 Assessment)		192,356,948		40,617
Net Tax Capacity (1996 Assessment)		3,728,805		787
C. Average Tax Rate (Payable 1997)		1.269		
III. Major State Taxes				
Individual Income Tax (1996 filed 1997)		\$4,446,650	47.7%	\$939
Sales/Use Tax (Calendar 1996)		2,859,952	30.7	604
Motor Vehicle Sales Tax (Calendar 1996)		392,889	4.2	83
Motor Vehicle License Tax (Calendar 1996)		454,054	4.9	96
Motor Fuels Tax (Calendar 1996)		513,277	5.5	108
Corporate Income Tax (Calendar 1997)		660,879	7.1	140
Total State Taxes		\$9,327,701	100.0	\$1,970

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; for example, 48.3 percent of the education aid goes to metro counties and 51.7 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 \$520 million. Appendix B has a list of those taxes and amounts not entirely allocated to Minnesota counties.

	METRO			NON-METRO		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
I. Major State Aids/Credits						
A. Aids to Local Governments						
Education Aid (1996-1997)	\$1,637,411	49.7%	\$651	\$1,756,151	50.7%	\$791
Human Services Aid (Calendar 1996)						
Medical Assistance	593,290	18.0	236	538,129	15.5	242
Aid to Families with Dependent Children	80,564	2.4	32	46,311	1.3	21
General Assistance including GAMC	121,855	3.7	48	75,050	2.2	34
Social Services	219,557	6.7	87	220,755	6.4	99
Miscellaneous	36,337	1.1	14	28,558	0.8	13
Total	1,051,602	31.9	418	908,801	26.2	409
Highway Aid (Calendar 1996)						
County Aid	48,653	1.5	19	236,758	6.8	107
Municipal Aid	67,436	2.0	27	26,769	0.8	12
Township Aid	526	0.0	0	24,704	0.7	11
Total	116,616	3.5	46	288,231	8.3	130
Local Government Aid (Calendar 1997)	157,996	4.8	63	204,256	5.9	92
Disparity Reduction Aid (Calendar 1997)	2,251	0.1	1	25,941	0.7	12
Criminal Justice Aid (Payable 1997)	16,333	0.5	6	11,155	0.3	5
Community Corrections Funding (1997)	29,081	0.9	12	25,491	0.7	11
HACA (Payable 1997)						
County HACA	85,594	2.6	34	101,087	2.9	46
City/Town HACA	126,250	3.8	50	96,430	2.8	43
School District HACA	46,611	1.4	19	44,154	1.3	20
Miscellaneous District HACA	24,669	0.7	10	2,854	0.1	1
Total	283,124	8.6	113	244,525	7.1	110
Total Aids	3,294,415	100.0	1,310	3,464,552	100.0	1,560
B. Property Tax Credits (Payable 1997)						
Taconite Homestead Credit	0	0.0	0	12,133	67.6	5
Miscellaneous Credits	367	100.0	0	5,805	32.4	3
Total Property Tax Credits	367	100.0	0	17,938	100.0	8
C. Property Tax Refunds (96 filed 97)						
Regular (Homeowners)	48,344	43.4	19	36,007	57.7	16
Regular (Renters)	61,416	55.2	24	24,146	38.7	11
Targeting Refund	1,549	1.4	1	2,263	3.6	1
Total Property Tax Refunds	111,308	100.0	44	62,415	100.0	28
Total Aids/Credits	\$3,406,090	100.0	\$1,354	\$3,544,905	100.0	\$1,596
II. Property Tax Data						
A. Property Tax Levy (Payable 1997)						
County Levy	646,502	21.2%	\$257	\$558,321	33.3%	\$251
City/Town Levy	462,446	15.1	184	277,529	16.5	125
School District Levy	1,222,962	40.0	486	759,608	45.3	342
Miscellaneous District Levy	722,206	23.6	287	82,546	4.9	37
Total Levy	\$3,054,116	100.0	\$1,214	\$1,678,004	100.0	\$756
Less Property Tax Credits	367		0	17,938		8
Net Property Taxes Payable	3,053,749		1,214	1,660,066		748
B. Property Valuation						
Market Valuation (1996 Assessment)	109,075,702		\$43,368	\$83,281,246		\$37,502
Net Tax Capacity (1996 Assessment)	2,340,007		930	1,388,798		625
C. Average Tax Rate (Payable 1997)						
	1.305			1.208		
III. Major State Taxes						
Individual Income Tax (1996 filed 1997)	\$2,957,011	50.8%	\$1,176	\$1,330,436	44.6%	\$599
Sales/Use Tax (Calendar 1996)	1,659,225	28.5	660	839,489	28.1	378
Motor Vehicle Sales Tax (Calendar 1996)	222,559	3.8	88	170,330	5.7	77
Motor Vehicle License Tax (Calendar 1996)	257,207	4.4	102	196,847	6.6	89
Motor Fuels Tax (Calendar 1996)	245,510	4.2	98	267,767	9.0	121
Corporate Income Tax (Calendar 1997)	479,425	8.2	191	181,454	6.1	82
Total State Taxes	\$5,820,937	100.0	\$2,314	\$2,986,323	100.0	\$1,345

	METRO - % of Total		NON-METRO - % of Total	
	Amount (000s)	Percent	Amount (000s)	Percent
I. Major State Aids/Credits				
A. Aids to Local Governments				
Education Aid (1996-1997)	\$1,637,411	48.3%	\$1,756,151	51.7%
Human Services Aid (Calendar 1996)				
Medical Assistance	593,290	52.4	538,129	47.6
Aid to Families with Dependent Children	80,564	63.5	46,311	36.5
General Assistance including GAMC	121,855	61.9	75,050	38.1
Social Services	219,557	49.9	220,755	50.1
Miscellaneous	36,337	56.0	28,558	44.0
Total	1,051,602	53.6	908,801	46.4
Highway Aid (Calendar 1996)				
County Aid	48,653	17.0	236,758	83.0
Municipal Aid	67,436	71.6	26,769	28.4
Township Aid	526	2.1	24,704	97.9
Total	116,616	28.8	288,231	71.2
Local Government Aid (Calendar 1997)	157,996	43.6	204,256	56.4
Disparity Reduction Aid (Calendar 1997)	2,251	8.0	25,941	92.0
Criminal Justice Aid (Payable 1997)	16,333	59.4	11,155	40.6
Community Corrections Funding (1997)	29,081	53.3	25,491	46.7
HACA (Payable 1997)				
County HACA	85,594	45.9	101,087	54.1
City/Town HACA	126,250	56.7	96,430	43.3
School District HACA	46,611	51.4	44,154	48.6
Miscellaneous District HACA	24,669	89.6	2,854	10.4
Total	283,124	53.7	244,525	46.3
Total Aids	3,294,415	48.7	3,464,552	51.3
B. Property Tax Credits (Payable 1997)				
Taconite Homestead Credit	0	0.0	12,133	100.0
Miscellaneous Credits	367	5.9	5,805	94.1
Total Property Tax Credits	367	2.0	17,938	98.0
C. Property Tax Refunds (96 filed 97)				
Regular (Homeowners)	48,344	57.3	36,007	42.7
Regular (Renters)	61,416	71.8	24,146	28.2
Targeting Refund	1,549	40.6	2,263	59.4
Total Property Tax Refunds	111,308	64.1	62,415	35.9
Total Aids/Credits	\$3,406,090	49.0	\$3,544,905	51.0
II. Property Tax Data				
A. Property Tax Levy (Payable 1997)				
County Levy	\$646,502	53.7%	\$558,321	46.3%
City/Town Levy	462,446	62.5	277,529	37.5
School District Levy	1,222,962	61.7	759,608	38.3
Miscellaneous District Levy	722,206	89.7	82,546	10.3
Total Levy	\$3,054,116	64.5	\$1,678,004	35.5
Less Property Tax Credits	367		17,938	
Net Property Taxes Payable	3,053,749		1,660,066	
B. Property Valuation				
Market Valuation (1996 Assessment)	\$109,075,702		\$83,281,246	
Net Tax Capacity (1996 Assessment)	2,340,007		1,388,798	
C. Average Tax Rate (Payable 1997)	1.305		1.208	
III. Major State Taxes				
Individual Income Tax (1996 filed 1997)	\$2,957,011	69.0%	\$1,330,436	31.0%
Sales/Use Tax (Calendar 1996)	1,659,225	66.4	839,489	33.6
Motor Vehicle Sales Tax (Calendar 1996)	222,559	56.6	170,330	43.4
Motor Vehicle License Tax (Calendar 1996)	257,207	56.6	196,847	43.4
Motor Fuels Tax (Calendar 1996)	245,510	47.8	267,767	52.2
Corporate Income Tax (Calendar 1997)	479,425	72.5	181,454	27.5
Total State Taxes	\$5,820,937	66.1	\$2,986,323	33.9

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.](#)

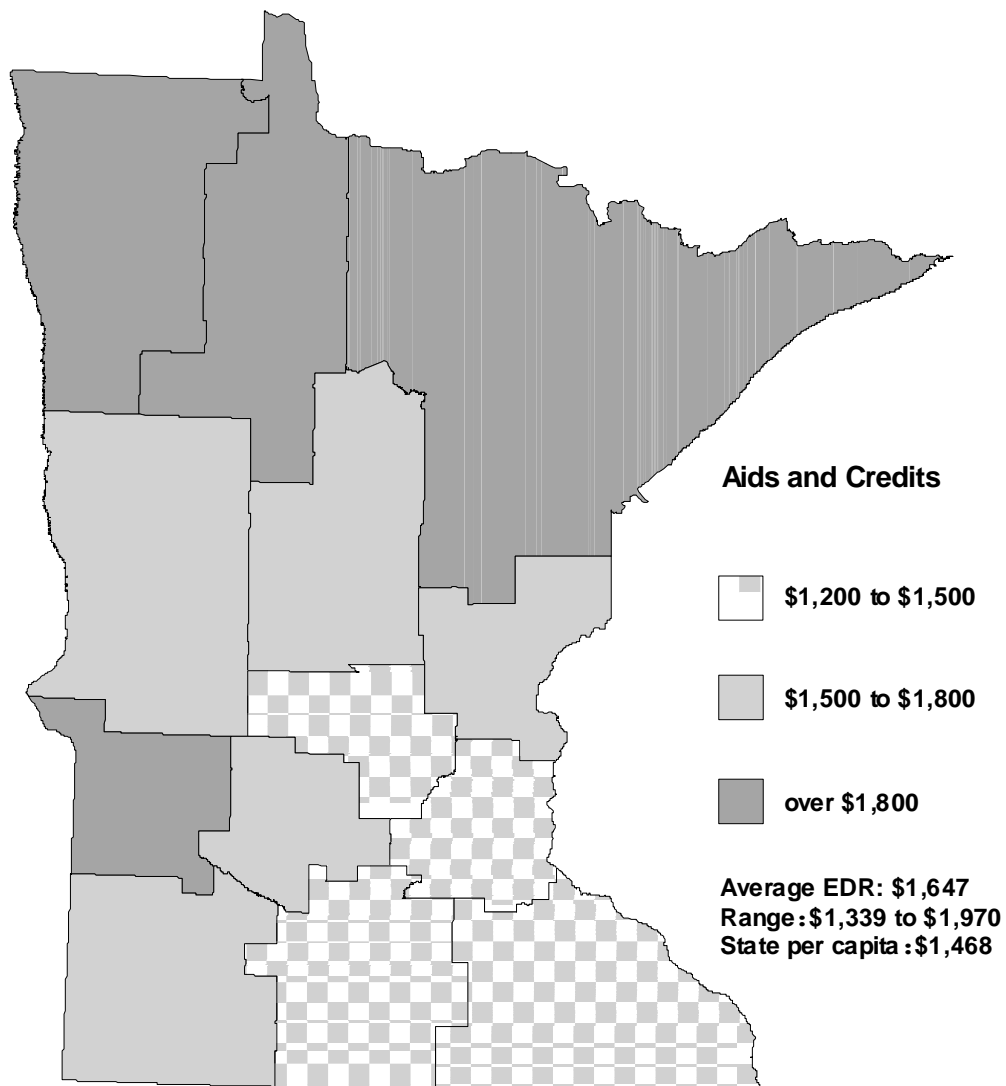
3. Regional Data

There are two statewide maps by economic development region. The map on page 120 is the per capita **aid** amount; the map on page 121 is the per capita **tax** amount by economic development region.

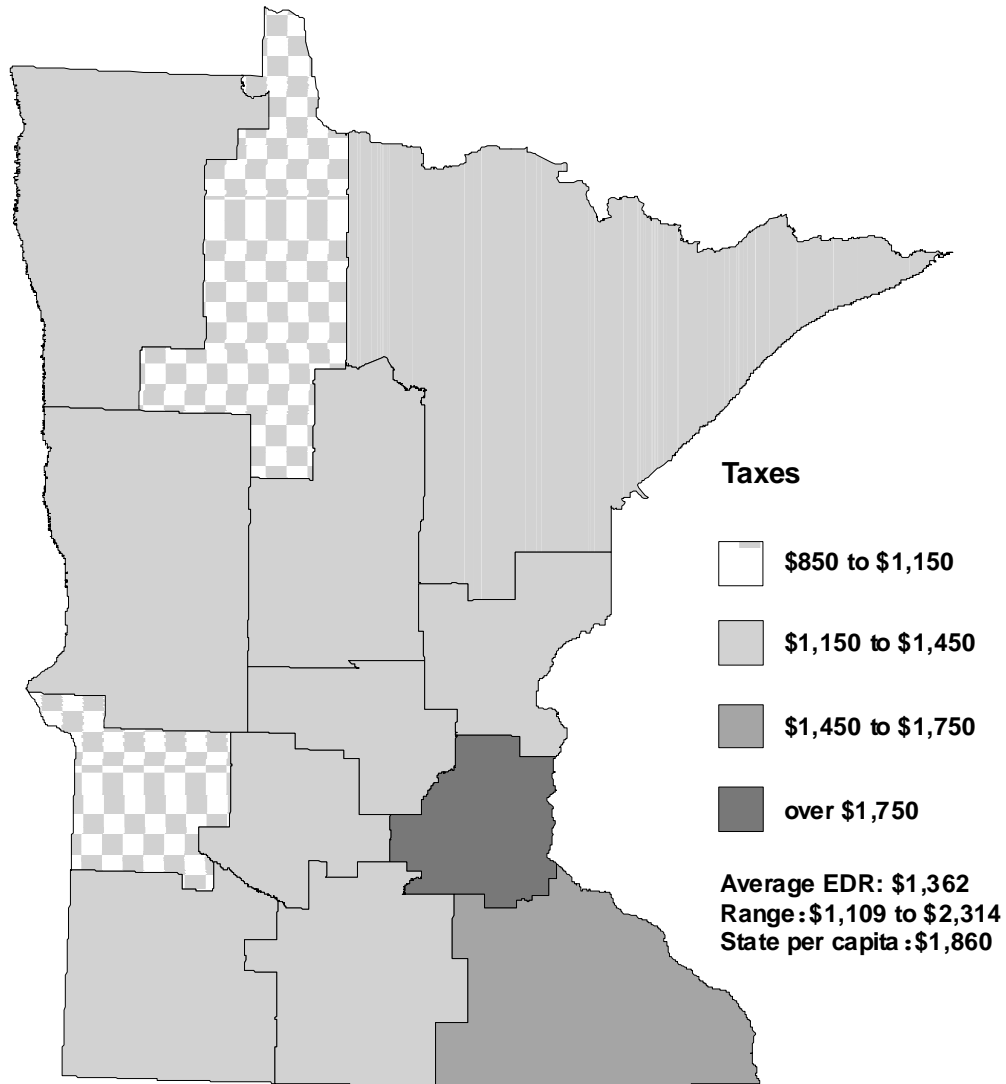
Table 3 compares the state aid/tax data for each of the 13 regions with the statewide totals. Statewide per capita amounts do not include income and sales taxes paid by nonresidents of Minnesota. There is a separate table for each region.

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

Total Aids and Credits (\$6.9 billion), on a per capita basis



**Total Taxes (\$8.8 billion)
on a per capita basis**



	NW (1)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
I. Major State Aids/Credits						
A. Aids to Local Governments						
Education Aid (1996-1997)	\$83,431	47.1%	\$914	\$3,393,562	50.2%	\$717
Human Services Aid (Calendar 1996)						
Medical Assistance	28,783	16.2	315	1,131,418	16.7	239
Aid to Families with Dependent Children	2,031	1.1	22	126,875	1.9	27
General Assistance including GAMC	3,068	1.7	34	196,904	2.9	42
Social Services	9,911	5.6	109	440,312	6.5	93
Miscellaneous	1,272	0.7	14	64,894	1.0	14
Total	45,066	25.4	494	1,960,403	29.0	414
Highway Aid (Calendar 1996)						
County Aid	20,880	11.8	229	285,412	4.2	60
Municipal Aid	1,115	0.6	12	94,205	1.4	20
Township Aid	3,210	1.8	35	25,230	0.4	5
Total	25,206	14.2	276	404,847	6.0	85
Local Government Aid (Calendar 1997)	8,959	5.1	98	362,252	5.4	76
Disparity Reduction Aid (Calendar 1997)	826	0.5	9	28,192	0.4	6
Criminal Justice Aid (Payable 1997)	417	0.2	5	27,488	0.4	6
Community Corrections Funding (1997)	1,081	0.6	12	54,572	0.8	12
HACA (Payable 1997)						
County HACA	4,800	2.7	53	186,681	2.8	39
City/Town HACA	4,188	2.4	46	222,680	3.3	47
School District HACA	2,549	1.4	28	90,765	1.3	19
Miscellaneous District HACA	664	0.4	7	27,523	0.4	6
Total	12,200	6.9	134	527,650	7.8	111
Total Aids	177,187	100.0	1,942	6,758,967	100.0	1,427
B. Property Tax Credits (Payable 1997)						
Taconite Homestead Credit	0	0.0	0	12,133	66.3	3
Miscellaneous Credits	893	100.0	10	6,172	33.7	1
Total Property Tax Credits	893	100.0	10	18,305	100.0	4
C. Property Tax Refunds (96 filed 97)						
Regular (Homeowners)	989	57.9	11	84,350	48.6	18
Regular (Renters)	670	39.2	7	85,562	49.3	18
Targeting Refund	50	2.9	1	3,811	2.2	1
Total Property Tax Refunds	1,708	100.0	19	173,723	100.0	37
Total Aids/Credits	\$179,788	100.0	1,970	\$6,950,995	100.0	\$1,468
II. Property Tax Data						
A. Property Tax Levy (Payable 1997)						
County Levy	\$22,549	32.1%	\$247	\$1,204,822	25.5%	\$254
City/Town Levy	10,954	15.6	120	739,976	15.6	156
School District Levy	34,563	49.1	379	1,982,570	41.9	419
Miscellaneous District Levy	2,275	3.2	25	804,752	17.0	170
Total Levy	70,342	100.0	771	\$4,732,120	100.0	\$999
Less Property Tax Credits	893		10	18,305		4
Net Property Taxes Payable	69,449		761	4,713,815		995
B. Property Valuation						
Market Valuation (1996 Assessment)	3,772,053		41,337	\$192,356,948		\$40,617
Net Tax Capacity (1996 Assessment)	58,798		644	3,728,805		787
C. Average Tax Rate (Payable 1997)	1.196			1.269		
III. Major State Taxes						
Individual Income Tax (1996 filed 1997)	\$51,880	47.2%	\$569	\$4,446,650	47.7%	\$905
Sales/Use Tax (Calendar 1996)	26,105	23.7	286	2,859,952	30.7	528
Motor Vehicle Sales Tax (Calendar 1996)	6,752	6.1	74	392,889	4.2	83
Motor Vehicle License Tax (Calendar 1996)	7,803	7.1	86	454,054	4.9	96
Motor Fuels Tax (Calendar 1996)	11,193	10.2	123	513,277	5.5	108
Corporate Income Tax (Calendar 1997)	6,192	5.6	68	660,879	7.1	140
Total State Taxes	\$109,925	100.0	\$1,205	\$9,327,701	100.0	\$1,860

	HEADWATERS (2)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
I. Major State Aids/Credits						
A. Aids to Local Governments						
Education Aid (1996-1997)	\$73,059	53.2%	\$1,007	\$3,393,562	50.2%	\$717
Human Services Aid (Calendar 1996)						
Medical Assistance	23,829	17.4	329	1,131,418	16.7	239
Aid to Families with Dependent Children	4,155	3.0	57	126,875	1.9	27
General Assistance including GAMC	4,036	2.9	56	196,904	2.9	42
Social Services	7,271	5.3	100	440,312	6.5	93
Miscellaneous	1,155	0.8	16	64,894	1.0	14
Total	40,446	29.5	558	1,960,403	29.0	414
Highway Aid (Calendar 1996)						
County Aid	12,152	8.9	168	285,412	4.2	60
Municipal Aid	387	0.3	5	94,205	1.4	20
Township Aid	823	0.6	11	25,230	0.4	5
Total	13,362	9.7	184	404,847	6.0	85
Local Government Aid (Calendar 1997)	4,223	3.1	58	362,252	5.4	76
Disparity Reduction Aid (Calendar 1997)	365	0.3	5	28,192	0.4	6
Criminal Justice Aid (Payable 1997)	419	0.3	6	27,488	0.4	6
Community Corrections Funding (1997)	913	0.7	13	54,572	0.8	12
HACA (Payable 1997)						
County HACA	1,655	1.2	23	186,681	2.8	39
City/Town HACA	1,305	1.0	18	222,680	3.3	47
School District HACA	1,525	1.1	21	90,765	1.3	19
Miscellaneous District HACA	23	0.0	0	27,523	0.4	6
Total	4,507	3.3	62	527,650	7.8	111
Total Aids	137,295	100.0	1,893	6,758,967	100.0	1,427
B. Property Tax Credits (Payable 1997)						
Taconite Homestead Credit	0	0.0	0	12,133	66.3	3
Miscellaneous Credits	2	100.0	0	6,172	33.7	1
Total Property Tax Credits	2	100.0	0	18,305	100.0	4
C. Property Tax Refunds (96 filed 97)						
Regular (Homeowners)	854	55.5	12	84,350	48.6	18
Regular (Renters)	662	43.0	9	85,562	49.3	18
Targeting Refund	23	1.5	0	3,811	2.2	1
Total Property Tax Refunds	1,540	100.0	21	173,723	100.0	37
Total Aids/Credits	\$138,837	100.0	1,915	\$6,950,995	100.0	\$1,468
II. Property Tax Data						
A. Property Tax Levy (Payable 1997)						
County Levy	\$21,517	42.9%	\$297	\$1,204,822	25.5%	\$254
City/Town Levy	5,183	10.3	71	739,976	15.6	156
School District Levy	22,482	44.8	310	1,982,570	41.9	419
Miscellaneous District Levy	959	1.9	13	804,752	17.0	170
Total Levy	50,140	100.0	691	\$4,732,120	100.0	\$999
Less Property Tax Credits	2		0	18,305		4
Net Property Taxes Payable	50,138		691	4,713,815		995
B. Property Valuation						
Market Valuation (1996 Assessment)	2,234,185		30,810	\$192,356,948		\$40,617
Net Tax Capacity (1996 Assessment)	40,117		553	3,728,805		787
C. Average Tax Rate (Payable 1997)	1.250			1.269		
III. Major State Taxes						
Individual Income Tax (1996 filed 1997)	\$29,903	37.2%	\$412	\$4,446,650	47.7%	\$905
Sales/Use Tax (Calendar 1996)	27,572	34.3	380	2,859,952	30.7	528
Motor Vehicle Sales Tax (Calendar 1996)	4,719	5.9	65	392,889	4.2	83
Motor Vehicle License Tax (Calendar 1996)	5,454	6.8	75	454,054	4.9	96
Motor Fuels Tax (Calendar 1996)	8,402	10.4	116	513,277	5.5	108
Corporate Income Tax (Calendar 1997)	4,355	5.4	60	660,879	7.1	140
Total State Taxes	\$80,405	100.0	\$1,109	\$9,327,701	100.0	\$1,860

	ARROWHEAD (3)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
I. Major State Aids/Credits						
A. Aids to Local Governments						
Education Aid (1996-1997)	\$244,182	43.4%	\$766	\$3,393,562	50.2%	\$717
Human Services Aid (Calendar 1996)						
Medical Assistance	97,052	17.2	305	1,131,418	16.7	239
Aid to Families with Dependent Children	8,881	1.6	28	126,875	1.9	27
General Assistance including GAMC	17,618	3.1	55	196,904	2.9	42
Social Services	42,102	7.5	132	440,312	6.5	93
Miscellaneous	6,288	1.1	20	64,894	1.0	14
Total	171,941	30.6	539	1,960,403	29.0	414
Highway Aid (Calendar 1996)						
County Aid	34,534	6.1	108	285,412	4.2	60
Municipal Aid	5,735	1.0	18	94,205	1.4	20
Township Aid	1,083	0.2	3	25,230	0.4	5
Total	41,353	7.3	130	404,847	6.0	85
Local Government Aid (Calendar 1997)	45,811	8.1	144	362,252	5.4	76
Disparity Reduction Aid (Calendar 1997)	15,483	2.8	49	28,192	0.4	6
Criminal Justice Aid (Payable 1997)	1,679	0.3	5	27,488	0.4	6
Community Corrections Funding (1997)	4,844	0.9	15	54,572	0.8	12
HACA (Payable 1997)						
County HACA	15,161	2.7	48	186,681	2.8	39
City/Town HACA	16,995	3.0	53	222,680	3.3	47
School District HACA	5,047	0.9	16	90,765	1.3	19
Miscellaneous District HACA	260	0.0	1	27,523	0.4	6
Total	37,463	6.7	118	527,650	7.8	111
Total Aids	562,756	100.0	1,766	6,758,967	100.0	1,427
B. Property Tax Credits (Payable 1997)						
Taconite Homestead Credit	11,291	99.9	35	12,133	66.3	3
Miscellaneous Credits	9	0.1	0	6,172	33.7	1
Total Property Tax Credits	11,301	100.0	35	18,305	100.0	4
C. Property Tax Refunds (96 filed 97)						
Regular (Homeowners)	3,264	43.4	10	84,350	48.6	18
Regular (Renters)	3,951	52.6	12	85,562	49.3	18
Targeting Refund	302	4.0	1	3,811	2.2	1
Total Property Tax Refunds	7,517	100.0	24	173,723	100.0	37
Total Aids/Credits	\$581,574	100.0	1,825	\$6,950,995	100.0	\$1,468
II. Property Tax Data						
A. Property Tax Levy (Payable 1997)						
County Levy	\$95,632	38.8%	\$300	\$1,204,822	25.5%	\$254
City/Town Levy	40,446	16.4	127	739,976	15.6	156
School District Levy	90,947	36.9	285	1,982,570	41.9	419
Miscellaneous District Levy	19,678	8.0	62	804,752	17.0	170
Total Levy	246,703	100.0	774	\$4,732,120	100.0	\$999
Less Property Tax Credits	11,301		35	18,305		4
Net Property Taxes Payable	235,402		739	4,713,815		995
B. Property Valuation						
Market Valuation (1996 Assessment)	9,842,117		30,881	\$192,356,948		\$40,617
Net Tax Capacity (1996 Assessment)	188,389		591	3,728,805		787
C. Average Tax Rate (Payable 1997)	1.310			1.269		
III. Major State Taxes						
Individual Income Tax (1996 filed 1997)	\$187,738	41.9%	\$589	\$4,446,650	47.7%	\$905
Sales/Use Tax (Calendar 1996)	142,377	31.7	447	2,859,952	30.7	528
Motor Vehicle Sales Tax (Calendar 1996)	24,445	5.5	77	392,889	4.2	83
Motor Vehicle License Tax (Calendar 1996)	28,250	6.3	89	454,054	4.9	96
Motor Fuels Tax (Calendar 1996)	38,316	8.5	120	513,277	5.5	108
Corporate Income Tax (Calendar 1997)	27,353	6.1	86	660,879	7.1	140
Total State Taxes	\$448,479	100.0	\$1,407	\$9,327,701	100.0	\$1,860

I. Major State Aids/Credits	W CENTRAL (4)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (1996-1997)	\$157,255	48.8%	\$758	\$3,393,562	50.2%	\$717
Human Services Aid (Calendar 1996)						
Medical Assistance	55,842	17.3	269	1,131,418	16.7	239
Aid to Families with Dependent Children	4,804	1.5	23	126,875	1.9	27
General Assistance including GAMC	7,491	2.3	36	196,904	2.9	42
Social Services	21,664	6.7	104	440,312	6.5	93
Miscellaneous	2,517	0.8	12	64,894	1.0	14
Total	92,318	28.6	445	1,960,403	29.0	414
Highway Aid (Calendar 1996)						
County Aid	25,236	7.8	122	285,412	4.2	60
Municipal Aid	2,247	0.7	11	94,205	1.4	20
Township Aid	3,030	0.9	15	25,230	0.4	5
Total	30,514	9.5	147	404,847	6.0	85
Local Government Aid (Calendar 1997)	17,849	5.5	86	362,252	5.4	76
Disparity Reduction Aid (Calendar 1997)	482	0.1	2	28,192	0.4	6
Criminal Justice Aid (Payable 1997)	1,000	0.3	5	27,488	0.4	6
Community Corrections Funding (1997)	1,683	0.5	8	54,572	0.8	12
HACA (Payable 1997)						
County HACA	9,630	3.0	46	186,681	2.8	39
City/Town HACA	6,998	2.2	34	222,680	3.3	47
School District HACA	4,244	1.3	20	90,765	1.3	19
Miscellaneous District HACA	556	0.2	3	27,523	0.4	6
Total	21,428	6.6	103	527,650	7.8	111
Total Aids	322,529	100.0	1,555	6,758,967	100.0	1,427
B. Property Tax Credits (Payable 1997)						
Taconite Homestead Credit	0	0.0	0	12,133	66.3	3
Miscellaneous Credits	4,619	100.0	22	6,172	33.7	1
Total Property Tax Credits	4,619	100.0	22	18,305	100.0	4
C. Property Tax Refunds (96 filed 97)						
Regular (Homeowners)	3,234	59.5	16	84,350	48.6	18
Regular (Renters)	2,092	38.5	10	85,562	49.3	18
Targeting Refund	112	2.1	1	3,811	2.2	1
Total Property Tax Refunds	5,438	100.0	26	173,723	100.0	37
Total Aids/Credits	\$332,586	100.0	1,604	\$6,950,995	100.0	\$1,468
II. Property Tax Data						
A. Property Tax Levy (Payable 1997)						
County Levy	\$53,824	36.3%	\$260	\$1,204,822	25.5%	\$254
City/Town Levy	21,029	14.2	101	739,976	15.6	156
School District Levy	67,436	45.4	325	1,982,570	41.9	419
Miscellaneous District Levy	6,157	4.1	30	804,752	17.0	170
Total Levy	148,447	100.0	716	\$4,732,120	100.0	\$999
Less Property Tax Credits	4,619		22	18,305		4
Net Property Taxes Payable	143,828		694	4,713,815		995
B. Property Valuation						
Market Valuation (1996 Assessment)	7,914,449		38,165	\$192,356,948		\$40,617
Net Tax Capacity (1996 Assessment)	121,178		584	3,728,805		787
C. Average Tax Rate (Payable 1997)	1.225			1.269		
III. Major State Taxes						
Individual Income Tax (1996 filed 1997)	\$102,406	40.6%	\$494	\$4,446,650	47.7%	\$905
Sales/Use Tax (Calendar 1996)	76,758	30.5	370	2,859,952	30.7	528
Motor Vehicle Sales Tax (Calendar 1996)	15,276	6.1	74	392,889	4.2	83
Motor Vehicle License Tax (Calendar 1996)	17,654	7.0	85	454,054	4.9	96
Motor Fuels Tax (Calendar 1996)	27,414	10.9	132	513,277	5.5	108
Corporate Income Tax (Calendar 1997)	12,555	5.0	61	660,879	7.1	140
Total State Taxes	\$252,063	100.0	\$1,215	\$9,327,701	100.0	\$1,860

	FIVE (5)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
I. Major State Aids/Credits						
A. Aids to Local Governments						
Education Aid (1996-1997)	\$128,058	52.8%	\$891	\$3,393,562	50.2%	\$717
Human Services Aid (Calendar 1996)						
Medical Assistance	42,356	17.5	295	1,131,418	16.7	239
Aid to Families with Dependent Children	4,782	2.0	33	126,875	1.9	27
General Assistance including GAMC	6,314	2.6	44	196,904	2.9	42
Social Services	16,416	6.8	114	440,312	6.5	93
Miscellaneous	2,157	0.9	15	64,894	1.0	14
Total	72,025	29.7	501	1,960,403	29.0	414
Highway Aid (Calendar 1996)						
County Aid	14,680	6.1	102	285,412	4.2	60
Municipal Aid	637	0.3	4	94,205	1.4	20
Township Aid	1,696	0.7	12	25,230	0.4	5
Total	17,013	7.0	118	404,847	6.0	85
Local Government Aid (Calendar 1997)	9,158	3.8	64	362,252	5.4	76
Disparity Reduction Aid (Calendar 1997)	504	0.2	4	28,192	0.4	6
Criminal Justice Aid (Payable 1997)	835	0.3	6	27,488	0.4	6
Community Corrections Funding (1997)	1,908	0.8	13	54,572	0.8	12
HACA (Payable 1997)						
County HACA	5,421	2.2	38	186,681	2.8	39
City/Town HACA	4,298	1.8	30	222,680	3.3	47
School District HACA	3,053	1.3	21	90,765	1.3	19
Miscellaneous District HACA	112	0.0	1	27,523	0.4	6
Total	12,883	5.3	90	527,650	7.8	111
Total Aids	242,384	100.0	1,686	6,758,967	100.0	1,427
B. Property Tax Credits (Payable 1997)						
Taconite Homestead Credit	842	100.0	6	12,133	66.3	3
Miscellaneous Credits	0	0.0	0	6,172	33.7	1
Total Property Tax Credits	842	100.0	6	18,305	100.0	4
C. Property Tax Refunds (96 filed 97)						
Regular (Homeowners)	2,685	65.6	19	84,350	48.6	18
Regular (Renters)	1,329	32.5	9	85,562	49.3	18
Targeting Refund	79	1.9	1	3,811	2.2	1
Total Property Tax Refunds	4,093	100.0	28	173,723	100.0	37
Total Aids/Credits	\$247,319	100.0	1,720	\$6,950,995	100.0	\$1,468
II. Property Tax Data						
A. Property Tax Levy (Payable 1997)						
County Levy	\$38,193	34.8%	\$266	\$1,204,822	25.5%	\$254
City/Town Levy	17,093	15.6	119	739,976	15.6	156
School District Levy	51,694	47.1	360	1,982,570	41.9	419
Miscellaneous District Levy	2,872	2.6	20	804,752	17.0	170
Total Levy	109,851	100.0	764	\$4,732,120	100.0	\$999
Less Property Tax Credits	842		6	18,305		4
Net Property Taxes Payable	109,010		758	4,713,815		995
B. Property Valuation						
Market Valuation (1996 Assessment)	5,889,878		40,970	\$192,356,948		\$40,617
Net Tax Capacity (1996 Assessment)	99,373		691	3,728,805		787
C. Average Tax Rate (Payable 1997)	1.105			1.269		
III. Major State Taxes						
Individual Income Tax (1996 filed 1997)	\$68,297	38.7%	\$475	\$4,446,650	47.7%	\$905
Sales/Use Tax (Calendar 1996)	58,717	33.3	408	2,859,952	30.7	528
Motor Vehicle Sales Tax (Calendar 1996)	10,451	5.9	73	392,889	4.2	83
Motor Vehicle License Tax (Calendar 1996)	12,078	6.8	84	454,054	4.9	96
Motor Fuels Tax (Calendar 1996)	18,711	10.6	130	513,277	5.5	108
Corporate Income Tax (Calendar 1997)	8,106	4.6	56	660,879	7.1	140
Total State Taxes	\$176,361	100.0	\$1,227	\$9,327,701	100.0	\$1,860

	SIX EAST (6E)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
I. Major State Aids/Credits						
A. Aids to Local Governments						
Education Aid (1996-1997)	\$98,048	53.4%	\$850	\$3,393,562	50.2%	\$717
Human Services Aid (Calendar 1996)						
Medical Assistance	26,941	14.7	234	1,131,418	16.7	239
Aid to Families with Dependent Children	1,943	1.1	17	126,875	1.9	27
General Assistance including GAMC	2,870	1.6	25	196,904	2.9	42
Social Services	12,103	6.6	105	440,312	6.5	93
Miscellaneous	1,373	0.7	12	64,894	1.0	14
Total	45,230	24.6	392	1,960,403	29.0	414
Highway Aid (Calendar 1996)						
County Aid	11,309	6.2	98	285,412	4.2	60
Municipal Aid	1,632	0.9	14	94,205	1.4	20
Township Aid	1,365	0.7	12	25,230	0.4	5
Total	14,306	7.8	124	404,847	6.0	85
Local Government Aid (Calendar 1997)	10,047	5.5	87	362,252	5.4	76
Disparity Reduction Aid (Calendar 1997)	517	0.3	4	28,192	0.4	6
Criminal Justice Aid (Payable 1997)	596	0.3	5	27,488	0.4	6
Community Corrections Funding (1997)	1,118	0.6	10	54,572	0.8	12
HACA (Payable 1997)						
County HACA	5,764	3.1	50	186,681	2.8	39
City/Town HACA	5,491	3.0	48	222,680	3.3	47
School District HACA	2,514	1.4	22	90,765	1.3	19
Miscellaneous District HACA	72	0.0	1	27,523	0.4	6
Total	13,840	7.5	120	527,650	7.8	111
Total Aids	183,701	100.0	1,592	6,758,967	100.0	1,427
B. Property Tax Credits (Payable 1997)						
Taconite Homestead Credit	0	0.0	0	12,133	66.3	3
Miscellaneous Credits	12	100.0	0	6,172	33.7	1
Total Property Tax Credits	12	100.0	0	18,305	100.0	4
C. Property Tax Refunds (96 filed 97)						
Regular (Homeowners)	2,413	63.3	21	84,350	48.6	18
Regular (Renters)	1,233	32.3	11	85,562	49.3	18
Targeting Refund	166	4.4	1	3,811	2.2	1
Total Property Tax Refunds	3,812	100.0	33	173,723	100.0	37
Total Aids/Credits	\$187,526	100.0	1,625	\$6,950,995	100.0	\$1,468
II. Property Tax Data						
A. Property Tax Levy (Payable 1997)						
County Levy	\$27,134	31.5%	\$235	\$1,204,822	25.5%	\$254
City/Town Levy	14,459	16.8	125	739,976	15.6	156
School District Levy	41,418	48.0	359	1,982,570	41.9	419
Miscellaneous District Levy	3,247	3.8	28	804,752	17.0	170
Total Levy	86,258	100.0	748	\$4,732,120	100.0	\$999
Less Property Tax Credits	12		0	18,305		4
Net Property Taxes Payable	86,246		748	4,713,815		995
B. Property Valuation						
Market Valuation (1996 Assessment)	4,723,506		40,940	\$192,356,948		\$40,617
Net Tax Capacity (1996 Assessment)	68,970		598	3,728,805		787
C. Average Tax Rate (Payable 1997)	1.251			1.269		
III. Major State Taxes						
Individual Income Tax (1996 filed 1997)	\$71,537	44.3%	\$620	\$4,446,650	47.7%	\$905
Sales/Use Tax (Calendar 1996)	46,400	28.8	402	2,859,952	30.7	528
Motor Vehicle Sales Tax (Calendar 1996)	9,373	5.8	81	392,889	4.2	83
Motor Vehicle License Tax (Calendar 1996)	10,832	6.7	94	454,054	4.9	96
Motor Fuels Tax (Calendar 1996)	12,570	7.8	109	513,277	5.5	108
Corporate Income Tax (Calendar 1997)	10,608	6.6	92	660,879	7.1	140
Total State Taxes	\$161,321	100.0	\$1,398	\$9,327,701	100.0	\$1,860

	MN VALLEY (6W)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
I. Major State Aids/Credits						
A. Aids to Local Governments						
Education Aid (1996-1997)	\$43,886	45.2%	\$868	\$3,393,562	50.2%	\$717
Human Services Aid (Calendar 1996)						
Medical Assistance	16,019	16.5	317	1,131,418	16.7	239
Aid to Families with Dependent Children	510	0.5	10	126,875	1.9	27
General Assistance including GAMC	1,221	1.3	24	196,904	2.9	42
Social Services	5,301	5.5	105	440,312	6.5	93
Miscellaneous	717	0.7	14	64,894	1.0	14
Total	23,768	24.5	470	1,960,403	29.0	414
Highway Aid (Calendar 1996)						
County Aid	10,781	11.1	213	285,412	4.2	60
Municipal Aid	176	0.2	3	94,205	1.4	20
Township Aid	1,585	1.6	31	25,230	0.4	5
Total	12,542	12.9	248	404,847	6.0	85
Local Government Aid (Calendar 1997)	6,694	6.9	132	362,252	5.4	76
Disparity Reduction Aid (Calendar 1997)	1,157	1.2	23	28,192	0.4	6
Criminal Justice Aid (Payable 1997)	212	0.2	4	27,488	0.4	6
Community Corrections Funding (1997)	567	0.6	11	54,572	0.8	12
HACA (Payable 1997)						
County HACA	3,900	4.0	77	186,681	2.8	39
City/Town HACA	2,916	3.0	58	222,680	3.3	47
School District HACA	1,308	1.3	26	90,765	1.3	19
Miscellaneous District HACA	93	0.1	2	27,523	0.4	6
Total	8,217	8.5	163	527,650	7.8	111
Total Aids	97,044	100.0	1,920	6,758,967	100.0	1,427
B. Property Tax Credits (Payable 1997)						
Taconite Homestead Credit	0	0.0	0	12,133	66.3	3
Miscellaneous Credits	0	0.0	0	6,172	33.7	1
Total Property Tax Credits	0	0.0	0	18,305	100.0	4
C. Property Tax Refunds (96 filed 97)						
Regular (Homeowners)	1,148	71.7	23	84,350	48.6	18
Regular (Renters)	357	22.3	7	85,562	49.3	18
Targeting Refund	95	5.9	2	3,811	2.2	1
Total Property Tax Refunds	1,600	100.0	32	173,723	100.0	37
Total Aids/Credits	\$98,644	100.0	1,952	\$6,950,995	100.0	\$1,468
II. Property Tax Data						
A. Property Tax Levy (Payable 1997)						
County Levy	\$15,079	37.0%	\$298	\$1,204,822	25.5%	\$254
City/Town Levy	6,366	15.6	126	739,976	15.6	156
School District Levy	18,077	44.4	358	1,982,570	41.9	419
Miscellaneous District Levy	1,206	3.0	24	804,752	17.0	170
Total Levy	40,729	100.0	806	\$4,732,120	100.0	\$999
Less Property Tax Credits	0		0	18,305		4
Net Property Taxes Payable	40,729		806	4,713,815		995
B. Property Valuation						
Market Valuation (1996 Assessment)	2,332,386		46,150	\$192,356,948		\$40,617
Net Tax Capacity (1996 Assessment)	30,873		611	3,728,805		787
C. Average Tax Rate (Payable 1997)	1.319			1.269		
III. Major State Taxes						
Individual Income Tax (1996 filed 1997)	\$24,827	43.9%	\$491	\$4,446,650	47.7%	\$905
Sales/Use Tax (Calendar 1996)	13,438	23.8	266	2,859,952	30.7	528
Motor Vehicle Sales Tax (Calendar 1996)	4,128	7.3	82	392,889	4.2	83
Motor Vehicle License Tax (Calendar 1996)	4,771	8.4	94	454,054	4.9	96
Motor Fuels Tax (Calendar 1996)	6,383	11.3	126	513,277	5.5	108
Corporate Income Tax (Calendar 1997)	2,946	5.2	58	660,879	7.1	140
Total State Taxes	\$56,493	100.0	\$1,118	\$9,327,701	100.0	\$1,860

	E CENTRAL (7E)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
I. Major State Aids/Credits						
A. Aids to Local Governments						
Education Aid (1996-1997)	\$106,870	55.5%	\$843	\$3,393,562	50.2%	\$717
Human Services Aid (Calendar 1996)						
Medical Assistance	28,611	14.8	226	1,131,418	16.7	239
Aid to Families with Dependent Children	2,955	1.5	23	126,875	1.9	27
General Assistance including GAMC	4,312	2.2	34	196,904	2.9	42
Social Services	12,204	6.3	96	440,312	6.5	93
Miscellaneous	1,473	0.8	12	64,894	1.0	14
Total	49,554	25.7	391	1,960,403	29.0	414
Highway Aid (Calendar 1996)						
County Aid	13,700	7.1	108	285,412	4.2	60
Municipal Aid	470	0.2	4	94,205	1.4	20
Township Aid	1,014	0.5	8	25,230	0.4	5
Total	15,184	7.9	120	404,847	6.0	85
Local Government Aid (Calendar 1997)	4,760	2.5	38	362,252	5.4	76
Disparity Reduction Aid (Calendar 1997)	203	0.1	2	28,192	0.4	6
Criminal Justice Aid (Payable 1997)	655	0.3	5	27,488	0.4	6
Community Corrections Funding (1997)	1,630	0.8	13	54,572	0.8	12
HACA (Payable 1997)						
County HACA	7,075	3.7	56	186,681	2.8	39
City/Town HACA	3,193	1.7	25	222,680	3.3	47
School District HACA	3,512	1.8	28	90,765	1.3	19
Miscellaneous District HACA	29	0.0	0	27,523	0.4	6
Total	13,810	7.2	109	527,650	7.8	111
Total Aids	192,665	100.0	1,519	6,758,967	100.0	1,427
B. Property Tax Credits (Payable 1997)						
Taconite Homestead Credit	0	0.0	0	12,133	66.3	3
Miscellaneous Credits	26	100.0	0	6,172	33.7	1
Total Property Tax Credits	26	100.0	0	18,305	100.0	4
C. Property Tax Refunds (96 filed 97)						
Regular (Homeowners)	2,723	65.4	21	84,350	48.6	18
Regular (Renters)	1,359	32.6	11	85,562	49.3	18
Targeting Refund	82	2.0	1	3,811	2.2	1
Total Property Tax Refunds	4,164	100.0	33	173,723	100.0	37
Total Aids/Credits	\$196,856	100.0	1,552	\$6,950,995	100.0	\$1,468
II. Property Tax Data						
A. Property Tax Levy (Payable 1997)						
County Levy	\$34,467	40.6%	\$272	\$1,204,822	25.5%	\$254
City/Town Levy	12,893	15.2	102	739,976	15.6	156
School District Levy	33,522	39.5	264	1,982,570	41.9	419
Miscellaneous District Levy	4,090	4.8	32	804,752	17.0	170
Total Levy	84,973	100.0	670	\$4,732,120	100.0	\$999
Less Property Tax Credits	26		0	18,305		4
Net Property Taxes Payable	84,947		670	4,713,815		995
B. Property Valuation						
Market Valuation (1996 Assessment)	4,062,021		32,035	\$192,356,948		\$40,617
Net Tax Capacity (1996 Assessment)	61,632		486	3,728,805		787
C. Average Tax Rate (Payable 1997)	1.379			1.269		
III. Major State Taxes						
Individual Income Tax (1996 filed 1997)	\$73,707	47.3%	\$581	\$4,446,650	47.7%	\$905
Sales/Use Tax (Calendar 1996)	34,805	22.3	274	2,859,952	30.7	528
Motor Vehicle Sales Tax (Calendar 1996)	9,579	6.1	76	392,889	4.2	83
Motor Vehicle License Tax (Calendar 1996)	11,070	7.1	87	454,054	4.9	96
Motor Fuels Tax (Calendar 1996)	20,121	12.9	159	513,277	5.5	108
Corporate Income Tax (Calendar 1997)	6,550	4.2	52	660,879	7.1	140
Total State Taxes	\$155,832	100.0	\$1,229	\$9,327,701	100.0	\$1,860

	CENTRAL MN (7W)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
I. Major State Aids/Credits						
A. Aids to Local Governments						
Education Aid (1996-1997)	\$247,758	62.4%	\$816	\$3,393,562	50.2%	\$717
Human Services Aid (Calendar 1996)						
Medical Assistance	45,694	11.5	150	1,131,418	16.7	239
Aid to Families with Dependent Children	4,513	1.1	15	126,875	1.9	27
General Assistance including GAMC	7,160	1.8	24	196,904	2.9	42
Social Services	21,373	5.4	70	440,312	6.5	93
Miscellaneous	2,796	0.7	9	64,894	1.0	14
Total	81,534	20.5	268	1,960,403	29.0	414
Highway Aid (Calendar 1996)						
County Aid	14,046	3.5	46	285,412	4.2	60
Municipal Aid	4,011	1.0	13	94,205	1.4	20
Township Aid	1,254	0.3	4	25,230	0.4	5
Total	19,312	4.9	64	404,847	6.0	85
Local Government Aid (Calendar 1997)	15,550	3.9	51	362,252	5.4	76
Disparity Reduction Aid (Calendar 1997)	248	0.1	1	28,192	0.4	6
Criminal Justice Aid (Payable 1997)	1,452	0.4	5	27,488	0.4	6
Community Corrections Funding (1997)	3,493	0.9	11	54,572	0.8	12
HACA (Payable 1997)						
County HACA	8,872	2.2	29	186,681	2.8	39
City/Town HACA	11,348	2.9	37	222,680	3.3	47
School District HACA	6,815	1.7	22	90,765	1.3	19
Miscellaneous District HACA	553	0.1	2	27,523	0.4	6
Total	27,589	7.0	91	527,650	7.8	111
Total Aids	396,936	100.0	1,307	6,758,967	100.0	1,427
B. Property Tax Credits (Payable 1997)						
Taconite Homestead Credit	0	0.0	0	12,133	66.3	3
Miscellaneous Credits	52	100.0	0	6,172	33.7	1
Total Property Tax Credits	52	100.0	0	18,305	100.0	4
C. Property Tax Refunds (96 filed 97)						
Regular (Homeowners)	4,539	52.5	15	84,350	48.6	18
Regular (Renters)	3,927	45.4	13	85,562	49.3	18
Targeting Refund	182	2.1	1	3,811	2.2	1
Total Property Tax Refunds	8,649	100.0	28	173,723	100.0	37
Total Aids/Credits	\$405,636	100.0	1,335	\$6,950,995	100.0	\$1,468
II. Property Tax Data						
A. Property Tax Levy (Payable 1997)						
County Levy	\$64,014	27.1%	\$211	\$1,204,822	25.5%	\$254
City/Town Levy	43,334	18.4	143	739,976	15.6	156
School District Levy	113,171	47.9	373	1,982,570	41.9	419
Miscellaneous District Levy	15,624	6.6	51	804,752	17.0	170
Total Levy	236,142	100.0	777	\$4,732,120	100.0	\$999
Less Property Tax Credits	52		0	18,305		4
Net Property Taxes Payable	236,090		777	4,713,815		995
B. Property Valuation						
Market Valuation (1996 Assessment)	10,737,118		35,342	\$192,356,948		\$40,617
Net Tax Capacity (1996 Assessment)	215,079		708	3,728,805		787
C. Average Tax Rate (Payable 1997)	1.098			1.269		
III. Major State Taxes						
Individual Income Tax (1996 filed 1997)	\$197,944	46.1%	\$652	\$4,446,650	47.7%	\$905
Sales/Use Tax (Calendar 1996)	123,004	28.6	405	2,859,952	30.7	528
Motor Vehicle Sales Tax (Calendar 1996)	22,491	5.2	74	392,889	4.2	83
Motor Vehicle License Tax (Calendar 1996)	25,993	6.1	86	454,054	4.9	96
Motor Fuels Tax (Calendar 1996)	34,333	8.0	113	513,277	5.5	108
Corporate Income Tax (Calendar 1997)	25,571	6.0	84	660,879	7.1	140
Total State Taxes	\$429,336	100.0	\$1,413	\$9,327,701	100.0	\$1,860

I. Major State Aids/Credits	SOUTHWEST (8)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
A. Aids to Local Governments						
Education Aid (1996-1997)	\$90,422	45.1%	\$725	\$3,393,562	50.2%	\$717
Human Services Aid (Calendar 1996)						
Medical Assistance	31,702	15.8	254	1,131,418	16.7	239
Aid to Families with Dependent Children	1,635	0.8	13	126,875	1.9	27
General Assistance including GAMC	3,111	1.6	25	196,904	2.9	42
Social Services	11,913	5.9	96	440,312	6.5	93
Miscellaneous	1,375	0.7	11	64,894	1.0	14
Total	49,736	24.8	399	1,960,403	29.0	414
Highway Aid (Calendar 1996)						
County Aid	21,413	10.7	172	285,412	4.2	60
Municipal Aid	818	0.4	7	94,205	1.4	20
Township Aid	3,623	1.8	29	25,230	0.4	5
Total	25,853	12.9	207	404,847	6.0	85
Local Government Aid (Calendar 1997)	14,602	7.3	117	362,252	5.4	76
Disparity Reduction Aid (Calendar 1997)	1,384	0.7	11	28,192	0.4	6
Criminal Justice Aid (Payable 1997)	512	0.3	4	27,488	0.4	6
Community Corrections Funding (1997)	1,172	0.6	9	54,572	0.8	12
HACA (Payable 1997)						
County HACA	7,962	4.0	64	186,681	2.8	39
City/Town HACA	6,508	3.2	52	222,680	3.3	47
School District HACA	2,127	1.1	17	90,765	1.3	19
Miscellaneous District HACA	128	0.1	1	27,523	0.4	6
Total	16,724	8.3	134	527,650	7.8	111
Total Aids	200,405	100.0	1,607	6,758,967	100.0	1,427
B. Property Tax Credits (Payable 1997)						
Taconite Homestead Credit	0	0.0	0	12,133	66.3	3
Miscellaneous Credits	0	0.0	0	6,172	33.7	1
Total Property Tax Credits	0	0.0	0	18,305	100.0	4
C. Property Tax Refunds (96 filed 97)						
Regular (Homeowners)	2,427	66.6	19	84,350	48.6	18
Regular (Renters)	1,092	30.0	9	85,562	49.3	18
Targeting Refund	125	3.4	1	3,811	2.2	1
Total Property Tax Refunds	3,644	100.0	29	173,723	100.0	37
Total Aids/Credits	\$204,049	100.0	1,636	\$6,950,995	100.0	\$1,468
II. Property Tax Data						
A. Property Tax Levy (Payable 1997)						
County Levy	\$34,469	34.5%	\$276	\$1,204,822	25.5%	\$254
City/Town Levy	14,955	15.0	120	739,976	15.6	156
School District Levy	45,851	45.9	368	1,982,570	41.9	419
Miscellaneous District Levy	4,512	4.5	36	804,752	17.0	170
Total Levy	99,788	100.0	800	\$4,732,120	100.0	\$999
Less Property Tax Credits	0		0	18,305		4
Net Property Taxes Payable	99,788		800	4,713,815		995
B. Property Valuation						
Market Valuation (1996 Assessment)	6,171,292		49,490	\$192,356,948		\$40,617
Net Tax Capacity (1996 Assessment)	88,083		706	3,728,805		787
C. Average Tax Rate (Payable 1997)	1.133			1.269		
III. Major State Taxes						
Individual Income Tax (1996 filed 1997)	\$63,854	41.7%	\$512	\$4,446,650	47.7%	\$905
Sales/Use Tax (Calendar 1996)	41,838	27.3	336	2,859,952	30.7	528
Motor Vehicle Sales Tax (Calendar 1996)	10,201	6.7	82	392,889	4.2	83
Motor Vehicle License Tax (Calendar 1996)	11,789	7.7	95	454,054	4.9	96
Motor Fuels Tax (Calendar 1996)	16,210	10.6	130	513,277	5.5	108
Corporate Income Tax (Calendar 1997)	9,292	6.1	75	660,879	7.1	140
Total State Taxes	\$153,185	100.0	\$1,228	\$9,327,701	100.0	\$1,860

	NINE (9)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
I. Major State Aids/Credits						
A. Aids to Local Governments						
Education Aid (1996-1997)	\$152,425	47.9%	\$684	\$3,393,562	50.2%	\$717
Human Services Aid (Calendar 1996)						
Medical Assistance	48,856	15.4	219	1,131,418	16.7	239
Aid to Families with Dependent Children	3,177	1.0	14	126,875	1.9	27
General Assistance including GAMC	5,065	1.6	23	196,904	2.9	42
Social Services	20,991	6.6	94	440,312	6.5	93
Miscellaneous	2,258	0.7	10	64,894	1.0	14
Total	80,346	25.3	360	1,960,403	29.0	414
Highway Aid (Calendar 1996)						
County Aid	23,026	7.2	103	285,412	4.2	60
Municipal Aid	2,993	0.9	13	94,205	1.4	20
Township Aid	2,276	0.7	10	25,230	0.4	5
Total	28,296	8.9	127	404,847	6.0	85
Local Government Aid (Calendar 1997)	25,882	8.1	116	362,252	5.4	76
Disparity Reduction Aid (Calendar 1997)	1,235	0.4	6	28,192	0.4	6
Criminal Justice Aid (Payable 1997)	1,110	0.3	5	27,488	0.4	6
Community Corrections Funding (1997)	2,378	0.7	11	54,572	0.8	12
HACA (Payable 1997)						
County HACA	11,621	3.7	52	186,681	2.8	39
City/Town HACA	10,742	3.4	48	222,680	3.3	47
School District HACA	4,012	1.3	18	90,765	1.3	19
Miscellaneous District HACA	153	0.0	1	27,523	0.4	6
Total	26,528	8.3	119	527,650	7.8	111
Total Aids	318,198	100.0	1,428	6,758,967	100.0	1,427
B. Property Tax Credits (Payable 1997)						
Taconite Homestead Credit	0	0.0	0	12,133	66.3	3
Miscellaneous Credits	127	100.0	1	6,172	33.7	1
Total Property Tax Credits	127	100.0	1	18,305	100.0	4
C. Property Tax Refunds (96 filed 97)						
Regular (Homeowners)	4,530	62.5	20	84,350	48.6	18
Regular (Renters)	2,411	33.3	11	85,562	49.3	18
Targeting Refund	302	4.2	1	3,811	2.2	1
Total Property Tax Refunds	7,243	100.0	32	173,723	100.0	37
Total Aids/Credits	\$325,569	100.0	1,461	\$6,950,995	100.0	\$1,468
II. Property Tax Data						
A. Property Tax Levy (Payable 1997)						
County Levy	\$54,651	33.0%	\$245	\$1,204,822	25.5%	\$254
City/Town Levy	27,871	16.8	125	739,976	15.6	156
School District Levy	76,923	46.4	345	1,982,570	41.9	419
Miscellaneous District Levy	6,279	3.8	28	804,752	17.0	170
Total Levy	165,724	100.0	744	\$4,732,120	100.0	\$999
Less Property Tax Credits	127		1	18,305		4
Net Property Taxes Payable	165,597		743	4,713,815		995
B. Property Valuation						
Market Valuation (1996 Assessment)	9,369,236		42,037	\$192,356,948		\$40,617
Net Tax Capacity (1996 Assessment)	140,278		629	3,728,805		787
C. Average Tax Rate (Payable 1997)	1.181			1.269		
III. Major State Taxes						
Individual Income Tax (1996 filed 1997)	\$138,046	45.8%	\$619	\$4,446,650	47.7%	\$905
Sales/Use Tax (Calendar 1996)	81,808	27.2	367	2,859,952	30.7	528
Motor Vehicle Sales Tax (Calendar 1996)	17,682	5.9	79	392,889	4.2	83
Motor Vehicle License Tax (Calendar 1996)	20,435	6.8	92	454,054	4.9	96
Motor Fuels Tax (Calendar 1996)	24,410	8.1	110	513,277	5.5	108
Corporate Income Tax (Calendar 1997)	18,791	6.2	84	660,879	7.1	140
Total State Taxes	\$301,173	100.0	\$1,351	\$9,327,701	100.0	\$1,860

	SE MN (10)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
I. Major State Aids/Credits						
A. Aids to Local Governments						
Education Aid (1996-1997)	\$330,758	52.2%	\$747	\$3,393,562	50.2%	\$717
Human Services Aid (Calendar 1996)						
Medical Assistance	92,445	14.6	209	1,131,418	16.7	239
Aid to Families with Dependent Children	6,926	1.1	16	126,875	1.9	27
General Assistance including GAMC	12,785	2.0	29	196,904	2.9	42
Social Services	39,506	6.2	89	440,312	6.5	93
Miscellaneous	5,175	0.8	12	64,894	1.0	14
Total	156,836	24.8	354	1,960,403	29.0	414
Highway Aid (Calendar 1996)						
County Aid	34,999	5.5	79	285,412	4.2	60
Municipal Aid	6,547	1.0	15	94,205	1.4	20
Township Aid	3,745	0.6	8	25,230	0.4	5
Total	45,291	7.1	102	404,847	6.0	85
Local Government Aid (Calendar 1997)	40,722	6.4	92	362,252	5.4	76
Disparity Reduction Aid (Calendar 1997)	3,536	0.6	8	28,192	0.4	6
Criminal Justice Aid (Payable 1997)	2,268	0.4	5	27,488	0.4	6
Community Corrections Funding (1997)	4,705	0.7	11	54,572	0.8	12
HACA (Payable 1997)						
County HACA	19,226	3.0	43	186,681	2.8	39
City/Town HACA	22,449	3.5	51	222,680	3.3	47
School District HACA	7,447	1.2	17	90,765	1.3	19
Miscellaneous District HACA	213	0.0	0	27,523	0.4	6
Total	49,335	7.8	111	527,650	7.8	111
Total Aids	633,451	100.0	1,430	6,758,967	100.0	1,427
B. Property Tax Credits (Payable 1997)						
Taconite Homestead Credit	0	0.0	0	12,133	66.3	3
Miscellaneous Credits	63	100.0	0	6,172	33.7	1
Total Property Tax Credits	63	100.0	0	18,305	100.0	4
C. Property Tax Refunds (96 filed 97)						
Regular (Homeowners)	7,200	55.3	16	84,350	48.6	18
Regular (Renters)	5,064	38.9	11	85,562	49.3	18
Targeting Refund	744	5.7	2	3,811	2.2	1
Total Property Tax Refunds	13,008	100.0	29	173,723	100.0	37
Total Aids/Credits	\$646,523	100.0	1,459	\$6,950,995	100.0	\$1,468
II. Property Tax Data						
A. Property Tax Levy (Payable 1997)						
County Levy	\$96,790	28.6%	\$218	\$1,204,822	25.5%	\$254
City/Town Levy	62,945	18.6	142	739,976	15.6	156
School District Levy	163,524	48.3	369	1,982,570	41.9	419
Miscellaneous District Levy	15,647	4.6	35	804,752	17.0	170
Total Levy	338,906	100.0	765	\$4,732,120	100.0	\$999
Less Property Tax Credits	63		0	18,305		4
Net Property Taxes Payable	338,843		765	4,713,815		995
B. Property Valuation						
Market Valuation (1996 Assessment)	16,233,005		36,644	\$192,356,948		\$40,617
Net Tax Capacity (1996 Assessment)	276,026		623	3,728,805		787
C. Average Tax Rate (Payable 1997)	1.228			1.269		
III. Major State Taxes						
Individual Income Tax (1996 filed 1997)	\$320,294	48.4%	\$723	\$4,446,650	47.7%	\$905
Sales/Use Tax (Calendar 1996)	166,666	25.2	376	2,859,952	30.7	528
Motor Vehicle Sales Tax (Calendar 1996)	35,234	5.3	80	392,889	4.2	83
Motor Vehicle License Tax (Calendar 1996)	40,719	6.2	92	454,054	4.9	96
Motor Fuels Tax (Calendar 1996)	49,703	7.5	112	513,277	5.5	108
Corporate Income Tax (Calendar 1997)	49,135	7.4	111	660,879	7.1	140
Total State Taxes	\$661,751	100.0	\$1,494	\$9,327,701	100.0	\$1,860

	METRO (11)			STATE		
	Amount (000s)	Percent	Per Capita	Amount (000s)	Percent	Per Capita
I. Major State Aids/Credits						
A. Aids to Local Governments						
Education Aid (1996-1997)	\$1,637,411	49.7%	\$651	\$3,393,562	50.2%	\$717
Human Services Aid (Calendar 1996)						
Medical Assistance	593,290	18.0	236	1,131,418	16.7	239
Aid to Families with Dependent Children	80,564	2.4	32	126,875	1.9	27
General Assistance including GAMC	121,855	3.7	48	196,904	2.9	42
Social Services	219,557	6.7	87	440,312	6.5	93
Miscellaneous	36,337	1.1	14	64,894	1.0	14
Total	1,051,602	31.9	418	1,960,403	29.0	414
Highway Aid (Calendar 1996)						
County Aid	48,653	1.5	19	285,412	4.2	60
Municipal Aid	67,436	2.0	27	94,205	1.4	20
Township Aid	526	0.0	0	25,230	0.4	5
Total	116,616	3.5	46	404,847	6.0	85
Local Government Aid (Calendar 1997)	157,996	4.8	63	362,252	5.4	76
Disparity Reduction Aid (Calendar 1997)	2,251	0.1	1	28,192	0.4	6
Criminal Justice Aid (Payable 1997)	16,333	0.5	6	27,488	0.4	6
Community Corrections Funding (1997)	29,081	0.9	12	54,572	0.8	12
HACA (Payable 1997)						
County HACA	85,594	2.6	34	186,681	2.8	39
City/Town HACA	126,250	3.8	50	222,680	3.3	47
School District HACA	46,611	1.4	19	90,765	1.3	19
Miscellaneous District HACA	24,669	0.7	10	27,523	0.4	6
Total	283,124	8.6	113	527,650	7.8	111
Total Aids	3,294,415	100.0	1,310	6,758,967	100.0	1,427
B. Property Tax Credits (Payable 1997)						
Taconite Homestead Credit	0	0.0	0	12,133	66.3	3
Miscellaneous Credits	367	100.0	0	6,172	33.7	1
Total Property Tax Credits	367	100.0	0	18,305	100.0	4
C. Property Tax Refunds (96 filed 97)						
Regular (Homeowners)	48,344	43.4	19	84,350	48.6	18
Regular (Renters)	61,416	55.2	24	85,562	49.3	18
Targeting Refund	1,549	1.4	1	3,811	2.2	1
Total Property Tax Refunds	111,308	100.0	44	173,723	100.0	37
Total Aids/Credits	\$3,406,090	100.0	1,354	\$6,950,995	100.0	\$1,468
II. Property Tax Data						
A. Property Tax Levy (Payable 1997)						
County Levy	\$646,502	21.2%	\$257	\$1,204,822	25.5%	\$254
City/Town Levy	462,446	15.1	184	739,976	15.6	156
School District Levy	1,222,962	40.0	486	1,982,570	41.9	419
Miscellaneous District Levy	722,206	23.6	287	804,752	17.0	170
Total Levy	3,054,116	100.0	1,214	\$4,732,120	100.0	\$999
Less Property Tax Credits	367		0	18,305		4
Net Property Taxes Payable	3,053,749		1,214	4,713,815		995
B. Property Valuation						
Market Valuation (1996 Assessment)	109,075,702		43,368	\$192,356,948		\$40,617
Net Tax Capacity (1996 Assessment)	2,340,007		930	3,728,805		787
C. Average Tax Rate (Payable 1997)	1.305			1.269		
III. Major State Taxes						
Individual Income Tax (1996 filed 1997)	\$2,957,011	50.8%	\$1,176	\$4,446,650	47.7%	\$905
Sales/Use Tax (Calendar 1996)	1,659,225	28.5	660	2,859,952	30.7	528
Motor Vehicle Sales Tax (Calendar 1996)	222,559	3.8	88	392,889	4.2	83
Motor Vehicle License Tax (Calendar 1996)	257,207	4.4	102	454,054	4.9	96
Motor Fuels Tax (Calendar 1996)	245,510	4.2	98	513,277	5.5	108
Corporate Income Tax (Calendar 1997)	479,425	8.2	191	660,879	7.1	140
Total State Taxes	\$5,820,937	100.0	\$2,314	\$9,327,701	100.0	\$1,860

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 1997 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	Watonwan	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
A. Aids to Local Governments					
Education Aid (1996-1997)	\$8,939	40.2%	\$641	\$766	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	4,512	20.3	323	305	239
Aid to Families with Dependent Children	337	1.5	24	28	27
General Assistance including GAMC	821	3.7	59	55	42
Social Services	1,642	7.4	118	132	93
Miscellaneous	237	1.1	17	20	14
Total	7,550	34.0	541	539	414
Highway Aid (Calendar 1996)					
County Aid	2,747	12.4	197	108	60
Municipal Aid	0	0.0	0	18	20
Township Aid	344	1.5	25	3	5
Total	3,091	13.9	222	130	85
Local Government Aid (Calendar 1997)	489	2.2	35	144	76
Disparity Reduction Aid (Calendar 1997)	33	0.1	2	49	6
Criminal Justice Aid (Payable 1997)	81	0.4	6	5	6
Community Corrections Funding (1997)	213	1.0	15	15	12
HACA (Payable 1997)					
County HACA	1,000	4.5	72	48	39
City/Town HACA	485	2.2	35	53	47
School District HACA	332	1.5	24	16	19
Miscellaneous District HACA	15	0.1	1	1	6
Total	1,832	8.2	131	118	111
Total Aids	22,227	100.0	1,593	1,766	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	749	100.0	54	35	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	749	100.0	54	35	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	150	55.7	11	10	18
Regular (Renters)	113	42.1	8	12	18
Targeting Refund	6	2.1	0	1	1
Total Property Tax Refunds	269	100.0	19	24	37
Total Aids/Credits	\$23,245	100.0	1,666	1,825	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$5,691	45.6%	\$408	\$300	\$254
City/Town Levy	1,545	12.4	111	127	156
School District Levy	5,132	41.1	368	285	419
Miscellaneous District Levy	109	0.9	8	62	170
Total Levy	12,478	100.0	895	774	\$999
Less Property Tax Credits	749		54	35	4
Net Property Taxes Payable	11,729		841	739	995
B. Property Valuation					
Market Valuation (1996 Assessment)	686,642		49,225	30,881	\$40,617
Net Tax Capacity (1996 Assessment)	10,271		736	591	\$787
C. Average Tax Rate (Payable 1997)	1.215				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$5,960	37.9%	\$427	\$589	\$905
Sales/Use Tax (Calendar 1996)	4,398	28.0	315	447	528
Motor Vehicle Sales Tax (Calendar 1996)	1,060	6.7	76	77	83
Motor Vehicle License Tax (Calendar 1996)	1,225	7.8	88	89	96
Motor Fuels Tax (Calendar 1996)	2,588	16.5	186	120	108
Corporate Income Tax (Calendar 1997)	486	3.1	35	86	140
Total State Taxes	\$15,718	100.0	\$1,127	\$1,407	\$1,860

I. Major State Aids/Credits	ANOKA			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1996-1997)	\$254,908	66.7%	\$894	\$651	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	40,411	10.6	142	236	239
Aid to Families with Dependent Children	5,625	1.5	20	32	27
General Assistance including GAMC	7,163	1.9	25	48	42
Social Services	16,301	4.3	57	87	93
Miscellaneous	2,250	0.6	8	14	14
Total	71,750	18.8	252	418	414
Highway Aid (Calendar 1996)					
County Aid	5,261	1.4	18	19	60
Municipal Aid	5,705	1.5	20	27	20
Township Aid	40	0.0	0	0	5
Total	11,006	2.9	39	46	85
Local Government Aid (Calendar 1997)	10,621	2.8	37	63	76
Disparity Reduction Aid (Calendar 1997)	0	0.0	0	1	6
Criminal Justice Aid (Payable 1997)	1,654	0.4	6	6	6
Community Corrections Funding (1997)	3,612	0.9	13	12	12
HACA (Payable 1997)					
County HACA	11,556	3.0	41	34	39
City/Town HACA	9,455	2.5	33	50	47
School District HACA	5,671	1.5	20	19	19
Miscellaneous District HACA	1,927	0.5	7	10	6
Total	28,610	7.5	100	113	111
Total Aids	382,161	100.0	1,340	1,310	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	4	100.0	0	0	1
Total Property Tax Credits	4	100.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	4,350	49.4	15	19	18
Regular (Renters)	4,113	46.7	14	24	18
Targeting Refund	352	4.0	1	1	1
Total Property Tax Refunds	8,815	100.0	31	44	37
Total Aids/Credits	\$390,980	100.0	1,371	1,354	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$44,458	20.6%	\$156	\$257	\$254
City/Town Levy	30,095	13.9	105	184	156
School District Levy	92,108	42.6	323	486	419
Miscellaneous District Levy	49,530	22.9	174	287	170
Total Levy	216,191	100.0	758	1,214	\$999
Less Property Tax Credits	4		0	0	4
Net Property Taxes Payable	216,187		758	1,214	995
B. Property Valuation					
Market Valuation (1996 Assessment)	9,804,480		34,369	43,368	\$40,617
Net Tax Capacity (1996 Assessment)	181,018		635	930	\$787
C. Average Tax Rate (Payable 1997)	1.194				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$231,155	52.6%	\$810	\$1,176	\$905
Sales/Use Tax (Calendar 1996)	109,123	24.8	383	660	528
Motor Vehicle Sales Tax (Calendar 1996)	21,849	5.0	77	88	83
Motor Vehicle License Tax (Calendar 1996)	25,251	5.7	89	102	96
Motor Fuels Tax (Calendar 1996)	25,988	5.9	91	98	108
Corporate Income Tax (Calendar 1997)	25,803	5.9	90	191	140
Total State Taxes	\$439,169	100.0	\$1,539	\$2,314	\$1,860

	BECKER			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$22,539	50.0%	\$767	\$758	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	8,407	18.7	286	269	239
Aid to Families with Dependent Children	1,020	2.3	35	23	27
General Assistance including GAMC	1,648	3.7	56	36	42
Social Services	2,952	6.6	100	104	93
Miscellaneous	470	1.0	16	12	14
Total	14,498	32.2	493	445	414
Highway Aid (Calendar 1996)					
County Aid	2,993	6.6	102	122	60
Municipal Aid	205	0.5	7	11	20
Township Aid	329	0.7	11	15	5
Total	3,528	7.8	120	147	85
Local Government Aid (Calendar 1997)	1,640	3.6	56	86	76
Disparity Reduction Aid (Calendar 1997)	14	0.0	0	2	6
Criminal Justice Aid (Payable 1997)	154	0.3	5	5	6
Community Corrections Funding (1997)	433	1.0	15	8	12
HACA (Payable 1997)					
County HACA	767	1.7	26	46	39
City/Town HACA	845	1.9	29	34	47
School District HACA	557	1.2	19	20	19
Miscellaneous District HACA	75	0.2	3	3	6
Total	2,244	5.0	76	103	111
Total Aids	45,049	100.0	1,533	1,555	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	22	1
Total Property Tax Credits	0	0.0	0	22	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	499	62.6	17	16	18
Regular (Renters)	285	35.7	10	10	18
Targeting Refund	13	1.7	0	1	1
Total Property Tax Refunds	796	100.0	27	26	37
Total Aids/Credits	\$45,846	100.0	1,560	1,604	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$9,086	42.2%	\$309	\$260	\$254
City/Town Levy	2,543	11.8	87	101	156
School District Levy	9,223	42.8	314	325	419
Miscellaneous District Levy	691	3.2	24	30	170
Total Levy	21,543	100.0	733	716	\$999
Less Property Tax Credits	0		0	22	4
Net Property Taxes Payable	21,543		733	694	995
B. Property Valuation					
Market Valuation (1996 Assessment)	1,045,670		35,574	38,165	\$40,617
Net Tax Capacity (1996 Assessment)	16,276		554	584	\$787
C. Average Tax Rate (Payable 1997)	1.324				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$12,646	39.7%	\$430	\$494	\$905
Sales/Use Tax (Calendar 1996)	9,320	29.2	317	370	528
Motor Vehicle Sales Tax (Calendar 1996)	2,129	6.7	72	74	83
Motor Vehicle License Tax (Calendar 1996)	2,461	7.7	84	85	96
Motor Fuels Tax (Calendar 1996)	3,637	11.4	124	132	108
Corporate Income Tax (Calendar 1997)	1,693	5.3	58	61	140
Total State Taxes	\$31,885	100.0	\$1,085	\$1,215	\$1,860

	BELTRAMI			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$41,405	56.0%	\$1,101	\$1,007	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	12,850	17.4	342	329	239
Aid to Families with Dependent Children	3,034	4.1	81	57	27
General Assistance including GAMC	2,513	3.4	67	56	42
Social Services	4,270	5.8	114	100	93
Miscellaneous	691	0.9	18	16	14
Total	23,357	31.6	621	558	414
Highway Aid (Calendar 1996)					
County Aid	3,786	5.1	101	168	60
Municipal Aid	387	0.5	10	5	20
Township Aid	242	0.3	6	11	5
Total	4,415	6.0	117	184	85
Local Government Aid (Calendar 1997)	2,538	3.4	67	58	76
Disparity Reduction Aid (Calendar 1997)	12	0.0	0	5	6
Criminal Justice Aid (Payable 1997)	238	0.3	6	6	6
Community Corrections Funding (1997)	583	0.8	15	13	12
HACA (Payable 1997)					
County HACA	80	0.1	2	23	39
City/Town HACA	533	0.7	14	18	47
School District HACA	791	1.1	21	21	19
Miscellaneous District HACA	8	0.0	0	0	6
Total	1,412	1.9	38	62	111
Total Aids	73,961	100.0	1,966	1,893	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	330	45.3	9	12	18
Regular (Renters)	392	53.7	10	9	18
Targeting Refund	7	1.0	0	0	1
Total Property Tax Refunds	729	100.0	19	21	37
Total Aids/Credits	\$74,690	100.0	1,986	1,915	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$9,555	46.4%	\$254	\$297	\$254
City/Town Levy	2,169	10.5	58	71	156
School District Levy	8,534	41.4	227	310	419
Miscellaneous District Levy	357	1.7	9	13	170
Total Levy	20,615	100.0	548	691	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	20,615		548	691	995
B. Property Valuation					
Market Valuation (1996 Assessment)	837,976		22,278	30,810	\$40,617
Net Tax Capacity (1996 Assessment)	14,847		395	553	\$787
C. Average Tax Rate (Payable 1997)	1.389				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$16,714	38.3%	\$444	\$412	\$905
Sales/Use Tax (Calendar 1996)	15,856	36.4	422	380	528
Motor Vehicle Sales Tax (Calendar 1996)	2,323	5.3	62	65	83
Motor Vehicle License Tax (Calendar 1996)	2,685	6.2	71	75	96
Motor Fuels Tax (Calendar 1996)	3,512	8.1	93	116	108
Corporate Income Tax (Calendar 1997)	2,526	5.8	67	60	140
Total State Taxes	\$43,616	100.0	\$1,160	\$1,109	\$1,860

I. Major State Aids/Credits	BENTON			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1996-1997)	\$23,281	54.8%	\$684	\$816	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	7,342	17.3	216	150	239
Aid to Families with Dependent Children	619	1.5	18	15	27
General Assistance including GAMC	956	2.2	28	24	42
Social Services	2,269	5.3	67	70	93
Miscellaneous	393	0.9	12	9	14
Total	11,580	27.2	340	268	414
Highway Aid (Calendar 1996)					
County Aid	2,009	4.7	59	46	60
Municipal Aid	254	0.6	7	13	20
Township Aid	144	0.3	4	4	5
Total	2,407	5.7	71	64	85
Local Government Aid (Calendar 1997)	1,396	3.3	41	51	76
Disparity Reduction Aid (Calendar 1997)	27	0.1	1	1	6
Criminal Justice Aid (Payable 1997)	149	0.4	4	5	6
Community Corrections Funding (1997)	590	1.4	17	11	12
HACA (Payable 1997)					
County HACA	1,010	2.4	30	29	39
City/Town HACA	1,064	2.5	31	37	47
School District HACA	949	2.2	28	22	19
Miscellaneous District HACA	46	0.1	1	2	6
Total	3,069	7.2	90	91	111
Total Aids	42,499	100.0	1,248	1,307	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	4	100.0	0	0	1
Total Property Tax Credits	4	100.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	507	40.6	15	15	18
Regular (Renters)	727	58.2	21	13	18
Targeting Refund	16	1.3	0	1	1
Total Property Tax Refunds	1,249	100.0	37	28	37
Total Aids/Credits	\$43,753	100.0	1,285	1,335	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$8,519	35.9%	\$250	\$211	\$254
City/Town Levy	3,424	14.4	101	143	156
School District Levy	9,370	39.5	275	373	419
Miscellaneous District Levy	2,417	10.2	71	51	170
Total Levy	23,730	100.0	697	777	\$999
Less Property Tax Credits	4		0	0	4
Net Property Taxes Payable	23,726		697	777	995
B. Property Valuation					
Market Valuation (1996 Assessment)	971,986		28,540	35,342	\$40,617
Net Tax Capacity (1996 Assessment)	18,560		545	708	\$787
C. Average Tax Rate (Payable 1997)	1.279				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$17,989	42.3%	\$528	\$652	\$905
Sales/Use Tax (Calendar 1996)	13,200	31.0	388	405	528
Motor Vehicle Sales Tax (Calendar 1996)	2,349	5.5	69	74	83
Motor Vehicle License Tax (Calendar 1996)	2,714	6.4	80	86	96
Motor Fuels Tax (Calendar 1996)	4,033	9.5	118	113	108
Corporate Income Tax (Calendar 1997)	2,285	5.4	67	84	140
Total State Taxes	\$42,570	100.0	\$1,250	\$1,413	\$1,860

	BIG STONE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$5,536	41.6%	\$936	\$868	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	2,244	16.9	379	317	239
Aid to Families with Dependent Children	90	0.7	15	10	27
General Assistance including GAMC	149	1.1	25	24	42
Social Services	841	6.3	142	105	93
Miscellaneous	91	0.7	15	14	14
Total	3,415	25.7	577	470	414
Highway Aid (Calendar 1996)					
County Aid	1,648	12.4	279	213	60
Municipal Aid	0	0.0	0	3	20
Township Aid	99	0.7	17	31	5
Total	1,747	13.1	295	248	85
Local Government Aid (Calendar 1997)	1,020	7.7	172	132	76
Disparity Reduction Aid (Calendar 1997)	239	1.8	40	23	6
Criminal Justice Aid (Payable 1997)	25	0.2	4	4	6
Community Corrections Funding (1997)	38	0.3	6	11	12
HACA (Payable 1997)					
County HACA	637	4.8	108	77	39
City/Town HACA	462	3.5	78	58	47
School District HACA	174	1.3	29	26	19
Miscellaneous District HACA	10	0.1	2	2	6
Total	1,284	9.7	217	163	111
Total Aids	13,304	100.0	2,249	1,920	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	184	76.5	31	23	18
Regular (Renters)	33	13.7	6	7	18
Targeting Refund	24	9.8	4	2	1
Total Property Tax Refunds	241	100.0	41	32	37
Total Aids/Credits	\$13,545	100.0	2,290	1,952	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$1,754	37.1%	\$297	\$298	\$254
City/Town Levy	744	15.7	126	126	156
School District Levy	2,131	45.0	360	358	419
Miscellaneous District Levy	104	2.2	18	24	170
Total Levy	4,733	100.0	800	806	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	4,733		800	806	995
B. Property Valuation					
Market Valuation (1996 Assessment)	252,073		42,616	46,150	\$40,617
Net Tax Capacity (1996 Assessment)	3,277		554	611	\$787
C. Average Tax Rate (Payable 1997)	1.444				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$2,454	42.5%	\$415	\$491	\$905
Sales/Use Tax (Calendar 1996)	1,366	23.6	231	266	528
Motor Vehicle Sales Tax (Calendar 1996)	467	8.1	79	82	83
Motor Vehicle License Tax (Calendar 1996)	540	9.3	91	94	96
Motor Fuels Tax (Calendar 1996)	718	12.4	121	126	108
Corporate Income Tax (Calendar 1997)	232	4.0	39	58	140
Total State Taxes	\$5,778	100.0	\$977	\$1,118	\$1,860

	BLUE EARTH			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$39,548	50.7%	\$715	\$684	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	10,774	13.8	195	219	239
Aid to Families with Dependent Children	923	1.2	17	14	27
General Assistance including GAMC	1,607	2.1	29	23	42
Social Services	6,190	7.9	112	94	93
Miscellaneous	512	0.7	9	10	14
Total	20,006	25.7	362	360	414
Highway Aid (Calendar 1996)					
County Aid	4,001	5.1	72	103	60
Municipal Aid	1,104	1.4	20	13	20
Township Aid	271	0.3	5	10	5
Total	5,376	6.9	97	127	85
Local Government Aid (Calendar 1997)	6,077	7.8	110	116	76
Disparity Reduction Aid (Calendar 1997)	239	0.3	4	6	6
Criminal Justice Aid (Payable 1997)	359	0.5	6	5	6
Community Corrections Funding (1997)	823	1.1	15	11	12
HACA (Payable 1997)					
County HACA	2,057	2.6	37	52	39
City/Town HACA	2,721	3.5	49	48	47
School District HACA	718	0.9	13	18	19
Miscellaneous District HACA	41	0.1	1	1	6
Total	5,537	7.1	100	119	111
Total Aids	77,966	100.0	1,410	1,428	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	1	1
Total Property Tax Credits	0	0.0	0	1	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	785	46.8	14	20	18
Regular (Renters)	852	50.8	15	11	18
Targeting Refund	39	2.3	1	1	1
Total Property Tax Refunds	1,677	100.0	30	32	37
Total Aids/Credits	\$79,642	100.0	1,441	1,461	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$13,401	30.1%	\$242	\$245	\$254
City/Town Levy	8,015	18.0	145	125	156
School District Levy	20,673	46.5	374	345	419
Miscellaneous District Levy	2,417	5.4	44	28	170
Total Levy	44,506	100.0	805	744	\$999
Less Property Tax Credits	0		0	1	4
Net Property Taxes Payable	44,506		805	743	995
B. Property Valuation					
Market Valuation (1996 Assessment)	2,092,970		37,857	42,037	\$40,617
Net Tax Capacity (1996 Assessment)	38,594		698	629	\$787
C. Average Tax Rate (Payable 1997)	1.153				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$40,259	42.3%	\$728	\$619	\$905
Sales/Use Tax (Calendar 1996)	34,898	36.6	631	367	528
Motor Vehicle Sales Tax (Calendar 1996)	4,219	4.4	76	79	83
Motor Vehicle License Tax (Calendar 1996)	4,876	5.1	88	92	96
Motor Fuels Tax (Calendar 1996)	5,454	5.7	99	110	108
Corporate Income Tax (Calendar 1997)	5,536	5.8	100	84	140
Total State Taxes	\$95,242	100.0	\$1,723	\$1,351	\$1,860

	BROWN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$17,909	46.3%	\$639	\$684	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	6,499	16.8	232	219	239
Aid to Families with Dependent Children	219	0.6	8	14	27
General Assistance including GAMC	464	1.2	17	23	42
Social Services	2,680	6.9	96	94	93
Miscellaneous	303	0.8	11	10	14
Total	10,165	26.3	363	360	414
Highway Aid (Calendar 1996)					
County Aid	2,277	5.9	81	103	60
Municipal Aid	396	1.0	14	13	20
Township Aid	330	0.9	12	10	5
Total	3,003	7.8	107	127	85
Local Government Aid (Calendar 1997)	4,039	10.4	144	116	76
Disparity Reduction Aid (Calendar 1997)	100	0.3	4	6	6
Criminal Justice Aid (Payable 1997)	126	0.3	5	5	6
Community Corrections Funding (1997)	227	0.6	8	11	12
HACA (Payable 1997)					
County HACA	1,259	3.3	45	52	39
City/Town HACA	1,333	3.4	48	48	47
School District HACA	481	1.2	17	18	19
Miscellaneous District HACA	17	0.0	1	1	6
Total	3,090	8.0	110	119	111
Total Aids	38,658	100.0	1,380	1,428	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	1	1
Total Property Tax Credits	0	0.0	0	1	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	763	69.7	27	20	18
Regular (Renters)	232	21.2	8	11	18
Targeting Refund	100	9.1	4	1	1
Total Property Tax Refunds	1,095	100.0	39	32	37
Total Aids/Credits	\$39,753	100.0	1,419	1,461	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$5,996	31.9%	\$214	\$245	\$254
City/Town Levy	3,358	17.9	120	125	156
School District Levy	8,528	45.4	304	345	419
Miscellaneous District Levy	911	4.8	33	28	170
Total Levy	18,793	100.0	671	744	\$999
Less Property Tax Credits	0		0	1	4
Net Property Taxes Payable	18,793		671	743	995
B. Property Valuation					
Market Valuation (1996 Assessment)	1,120,182		39,998	42,037	\$40,617
Net Tax Capacity (1996 Assessment)	15,516		554	629	\$787
C. Average Tax Rate (Payable 1997)	1.211				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$17,504	46.6%	\$625	\$619	\$905
Sales/Use Tax (Calendar 1996)	10,086	26.9	360	367	528
Motor Vehicle Sales Tax (Calendar 1996)	2,302	6.1	82	79	83
Motor Vehicle License Tax (Calendar 1996)	2,660	7.1	95	92	96
Motor Fuels Tax (Calendar 1996)	2,270	6.0	81	110	108
Corporate Income Tax (Calendar 1997)	2,728	7.3	97	84	140
Total State Taxes	\$37,549	100.0	\$1,341	\$1,351	\$1,860

	CARLTON			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$30,010	53.2%	\$969	\$766	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	8,497	15.1	274	305	239
Aid to Families with Dependent Children	700	1.2	23	28	27
General Assistance including GAMC	1,311	2.3	42	55	42
Social Services	3,873	6.9	125	132	93
Miscellaneous	466	0.8	15	20	14
Total	14,848	26.3	479	539	414
Highway Aid (Calendar 1996)					
County Aid	2,815	5.0	91	108	60
Municipal Aid	492	0.9	16	18	20
Township Aid	124	0.2	4	3	5
Total	3,431	6.1	111	130	85
Local Government Aid (Calendar 1997)	3,124	5.5	101	144	76
Disparity Reduction Aid (Calendar 1997)	929	1.6	30	49	6
Criminal Justice Aid (Payable 1997)	160	0.3	5	5	6
Community Corrections Funding (1997)	438	0.8	14	15	12
HACA (Payable 1997)					
County HACA	1,488	2.6	48	48	39
City/Town HACA	1,421	2.5	46	53	47
School District HACA	588	1.0	19	16	19
Miscellaneous District HACA	23	0.0	1	1	6
Total	3,520	6.2	114	118	111
Total Aids	56,460	100.0	1,823	1,766	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	35	3
Miscellaneous Credits	1	100.0	0	0	1
Total Property Tax Credits	1	100.0	0	35	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	531	62.0	17	10	18
Regular (Renters)	262	30.7	8	12	18
Targeting Refund	62	7.3	2	1	1
Total Property Tax Refunds	856	100.0	28	24	37
Total Aids/Credits	\$57,317	100.0	1,850	1,825	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$9,214	39.3%	\$297	\$300	\$254
City/Town Levy	3,907	16.7	126	127	156
School District Levy	9,696	41.3	313	285	419
Miscellaneous District Levy	636	2.7	21	62	170
Total Levy	23,453	100.0	757	774	\$999
Less Property Tax Credits	1		0	35	4
Net Property Taxes Payable	23,452		757	739	995
B. Property Valuation					
Market Valuation (1996 Assessment)	840,998		27,152	30,881	\$40,617
Net Tax Capacity (1996 Assessment)	15,910		514	591	\$787
C. Average Tax Rate (Payable 1997)	1.474				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$17,652	44.0%	\$570	\$589	\$905
Sales/Use Tax (Calendar 1996)	10,414	26.0	336	447	528
Motor Vehicle Sales Tax (Calendar 1996)	2,311	5.8	75	77	83
Motor Vehicle License Tax (Calendar 1996)	2,671	6.7	86	89	96
Motor Fuels Tax (Calendar 1996)	4,566	11.4	147	120	108
Corporate Income Tax (Calendar 1997)	2,480	6.2	80	86	140
Total State Taxes	\$40,095	100.0	\$1,294	\$1,407	\$1,860

I. Major State Aids/Credits	CARVER			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1996-1997)	\$42,788	62.6%	\$697	\$651	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	7,834	11.5	128	236	239
Aid to Families with Dependent Children	337	0.5	5	32	27
General Assistance including GAMC	519	0.8	8	48	42
Social Services	3,097	4.5	50	87	93
Miscellaneous	319	0.5	5	14	14
Total	12,107	17.7	197	418	414
Highway Aid (Calendar 1996)					
County Aid	2,751	4.0	45	19	60
Municipal Aid	1,054	1.5	17	27	20
Township Aid	101	0.1	2	0	5
Total	3,907	5.7	64	46	85
Local Government Aid (Calendar 1997)	1,223	1.8	20	63	76
Disparity Reduction Aid (Calendar 1997)	8	0.0	0	1	6
Criminal Justice Aid (Payable 1997)	263	0.4	4	6	6
Community Corrections Funding (1997)	455	0.7	7	12	12
HACA (Payable 1997)					
County HACA	3,697	5.4	60	34	39
City/Town HACA	2,435	3.6	40	50	47
School District HACA	940	1.4	15	19	19
Miscellaneous District HACA	518	0.8	8	10	6
Total	7,590	11.1	124	113	111
Total Aids	68,340	100.0	1,113	1,310	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	154	100.0	3	0	1
Total Property Tax Credits	154	100.0	3	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	1,630	65.0	27	19	18
Regular (Renters)	797	31.8	13	24	18
Targeting Refund	82	3.3	1	1	1
Total Property Tax Refunds	2,510	100.0	41	44	37
Total Aids/Credits	\$71,004	100.0	1,157	1,354	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$18,647	23.3%	\$304	\$257	\$254
City/Town Levy	9,479	11.8	154	184	156
School District Levy	27,890	34.8	454	486	419
Miscellaneous District Levy	24,115	30.1	393	287	170
Total Levy	80,131	100.0	1,306	1,214	\$999
Less Property Tax Credits	154		3	0	4
Net Property Taxes Payable	79,976		1,303	1,214	995
B. Property Valuation					
Market Valuation (1996 Assessment)	2,972,839		48,436	43,368	\$40,617
Net Tax Capacity (1996 Assessment)	56,141		915	930	\$787
C. Average Tax Rate (Payable 1997)	1.427				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$74,357	61.2%	\$1,211	\$1,176	\$905
Sales/Use Tax (Calendar 1996)	22,148	18.2	361	660	528
Motor Vehicle Sales Tax (Calendar 1996)	5,198	4.3	85	88	83
Motor Vehicle License Tax (Calendar 1996)	6,007	4.9	98	102	96
Motor Fuels Tax (Calendar 1996)	5,902	4.9	96	98	108
Corporate Income Tax (Calendar 1997)	7,803	6.4	127	191	140
Total State Taxes	\$121,414	100.0	\$1,978	\$2,314	\$1,860

	CASS			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$17,854	45.5%	\$728	\$891	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	7,980	20.3	325	295	239
Aid to Families with Dependent Children	1,188	3.0	48	33	27
General Assistance including GAMC	1,727	4.4	70	44	42
Social Services	3,141	8.0	128	114	93
Miscellaneous	313	0.8	13	15	14
Total	14,348	36.6	585	501	414
Highway Aid (Calendar 1996)					
County Aid	3,811	9.7	155	102	60
Municipal Aid	0	0.0	0	4	20
Township Aid	244	0.6	10	12	5
Total	4,055	10.3	165	118	85
Local Government Aid (Calendar 1997)	898	2.3	37	64	76
Disparity Reduction Aid (Calendar 1997)	24	0.1	1	4	6
Criminal Justice Aid (Payable 1997)	179	0.5	7	6	6
Community Corrections Funding (1997)	261	0.7	11	13	12
HACA (Payable 1997)					
County HACA	613	1.6	25	38	39
City/Town HACA	637	1.6	26	30	47
School District HACA	355	0.9	14	21	19
Miscellaneous District HACA	29	0.1	1	1	6
Total	1,634	4.2	67	90	111
Total Aids	39,253	100.0	1,600	1,686	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	6	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	6	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	294	68.1	12	19	18
Regular (Renters)	128	29.7	5	9	18
Targeting Refund	9	2.1	0	1	1
Total Property Tax Refunds	431	100.0	18	28	37
Total Aids/Credits	\$39,684	100.0	1,618	1,720	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$9,239	35.7%	\$377	\$266	\$254
City/Town Levy	3,175	12.3	129	119	156
School District Levy	13,227	51.1	539	360	419
Miscellaneous District Levy	234	0.9	10	20	170
Total Levy	25,876	100.0	1,055	764	\$999
Less Property Tax Credits	0		0	6	4
Net Property Taxes Payable	25,876		1,055	758	995
B. Property Valuation					
Market Valuation (1996 Assessment)	1,443,308		58,836	40,970	\$40,617
Net Tax Capacity (1996 Assessment)	25,657		1,046	691	\$787
C. Average Tax Rate (Payable 1997)	1.009				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$8,683	34.8%	\$354	\$475	\$905
Sales/Use Tax (Calendar 1996)	7,912	31.8	323	408	528
Motor Vehicle Sales Tax (Calendar 1996)	1,723	6.9	70	73	83
Motor Vehicle License Tax (Calendar 1996)	1,991	8.0	81	84	96
Motor Fuels Tax (Calendar 1996)	3,934	15.8	160	130	108
Corporate Income Tax (Calendar 1997)	673	2.7	27	56	140
Total State Taxes	\$24,915	100.0	\$1,016	\$1,227	\$1,860

I. Major State Aids/Credits	CHIPPEWA			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1996-1997)	\$17,644	58.3%	\$1,338	\$868	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	4,121	13.6	313	317	239
Aid to Families with Dependent Children	131	0.4	10	10	27
General Assistance including GAMC	298	1.0	23	24	42
Social Services	1,233	4.1	94	105	93
Miscellaneous	167	0.6	13	14	14
Total	5,950	19.7	451	470	414
Highway Aid (Calendar 1996)					
County Aid	1,906	6.3	145	213	60
Municipal Aid	176	0.6	13	3	20
Township Aid	379	1.3	29	31	5
Total	2,461	8.1	187	248	85
Local Government Aid (Calendar 1997)	1,556	5.1	118	132	76
Disparity Reduction Aid (Calendar 1997)	377	1.2	29	23	6
Criminal Justice Aid (Payable 1997)	51	0.2	4	4	6
Community Corrections Funding (1997)	157	0.5	12	11	12
HACA (Payable 1997)					
County HACA	965	3.2	73	77	39
City/Town HACA	761	2.5	58	58	47
School District HACA	311	1.0	24	26	19
Miscellaneous District HACA	26	0.1	2	2	6
Total	2,063	6.8	156	163	111
Total Aids	30,259	100.0	2,295	1,920	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	276	64.4	21	23	18
Regular (Renters)	121	28.3	9	7	18
Targeting Refund	31	7.2	2	2	1
Total Property Tax Refunds	428	100.0	32	32	37
Total Aids/Credits	\$30,687	100.0	2,328	1,952	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$3,653	31.2%	\$277	\$298	\$254
City/Town Levy	2,176	18.6	165	126	156
School District Levy	5,722	48.8	434	358	419
Miscellaneous District Levy	176	1.5	13	24	170
Total Levy	11,726	100.0	890	806	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	11,726		890	806	995
B. Property Valuation					
Market Valuation (1996 Assessment)	614,349		46,602	46,150	\$40,617
Net Tax Capacity (1996 Assessment)	8,651		656	611	\$787
C. Average Tax Rate (Payable 1997)	1.356				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$7,264	42.1%	\$551	\$491	\$905
Sales/Use Tax (Calendar 1996)	4,979	28.8	378	266	528
Motor Vehicle Sales Tax (Calendar 1996)	1,106	6.4	84	82	83
Motor Vehicle License Tax (Calendar 1996)	1,278	7.4	97	94	96
Motor Fuels Tax (Calendar 1996)	1,693	9.8	128	126	108
Corporate Income Tax (Calendar 1997)	947	5.5	72	58	140
Total State Taxes	\$17,266	100.0	\$1,310	\$1,118	\$1,860

I. Major State Aids/Credits	CHISAGO			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1996-1997)	\$20,259	49.3%	\$520	\$843	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	6,097	14.8	157	226	239
Aid to Families with Dependent Children	533	1.3	14	23	27
General Assistance including GAMC	1,082	2.6	28	34	42
Social Services	3,163	7.7	81	96	93
Miscellaneous	297	0.7	8	12	14
Total	11,171	27.2	287	391	414
Highway Aid (Calendar 1996)					
County Aid	2,576	6.3	66	108	60
Municipal Aid	280	0.7	7	4	20
Township Aid	129	0.3	3	8	5
Total	2,985	7.3	77	120	85
Local Government Aid (Calendar 1997)	1,269	3.1	33	38	76
Disparity Reduction Aid (Calendar 1997)	14	0.0	0	2	6
Criminal Justice Aid (Payable 1997)	182	0.4	5	5	6
Community Corrections Funding (1997)	481	1.2	12	13	12
HACA (Payable 1997)					
County HACA	2,234	5.4	57	56	39
City/Town HACA	1,156	2.8	30	25	47
School District HACA	1,312	3.2	34	28	19
Miscellaneous District HACA	10	0.0	0	0	6
Total	4,713	11.5	121	109	111
Total Aids	41,075	100.0	1,055	1,519	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	12	100.0	0	0	1
Total Property Tax Credits	12	100.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	932	67.8	24	21	18
Regular (Renters)	417	30.4	11	11	18
Targeting Refund	25	1.8	1	1	1
Total Property Tax Refunds	1,374	100.0	35	33	37
Total Aids/Credits	\$42,461	100.0	1,090	1,552	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$11,157	39.3%	\$287	\$272	\$254
City/Town Levy	4,189	14.8	108	102	156
School District Levy	11,923	42.0	306	264	419
Miscellaneous District Levy	1,097	3.9	28	32	170
Total Levy	28,367	100.0	729	670	\$999
Less Property Tax Credits	12		0	0	4
Net Property Taxes Payable	28,355		728	670	995
B. Property Valuation					
Market Valuation (1996 Assessment)	1,374,845		35,309	32,035	\$40,617
Net Tax Capacity (1996 Assessment)	21,826		561	486	\$787
C. Average Tax Rate (Payable 1997)	1.300				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$31,138	56.4%	\$800	\$581	\$905
Sales/Use Tax (Calendar 1996)	8,799	15.9	226	274	528
Motor Vehicle Sales Tax (Calendar 1996)	3,137	5.7	81	76	83
Motor Vehicle License Tax (Calendar 1996)	3,625	6.6	93	87	96
Motor Fuels Tax (Calendar 1996)	6,460	11.7	166	159	108
Corporate Income Tax (Calendar 1997)	2,079	3.8	53	52	140
Total State Taxes	\$55,237	100.0	\$1,419	\$1,229	\$1,860

	CLAY			W CENTRAL (4)	STATE
	Amount	Percent	Per Capita	Per Capita	Per Capita
(000s)					
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$43,391	53.8%	\$819	\$758	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	11,374	14.1	215	269	239
Aid to Families with Dependent Children	2,091	2.6	39	23	27
General Assistance including GAMC	2,367	2.9	45	36	42
Social Services	5,376	6.7	101	104	93
Miscellaneous	635	0.8	12	12	14
Total	21,843	27.1	412	445	414
Highway Aid (Calendar 1996)					
County Aid	3,320	4.1	63	122	60
Municipal Aid	1,024	1.3	19	11	20
Township Aid	506	0.6	10	15	5
Total	4,850	6.0	92	147	85
Local Government Aid (Calendar 1997)	5,701	7.1	108	86	76
Disparity Reduction Aid (Calendar 1997)	38	0.0	1	2	6
Criminal Justice Aid (Payable 1997)	281	0.3	5	5	6
Community Corrections Funding (1997)	419	0.5	8	8	12
HACA (Payable 1997)					
County HACA	1,372	1.7	26	46	39
City/Town HACA	1,491	1.8	28	34	47
School District HACA	1,199	1.5	23	20	19
Miscellaneous District HACA	107	0.1	2	3	6
Total	4,168	5.2	79	103	111
Total Aids	80,692	100.0	1,523	1,555	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	4,489	100.0	85	22	1
Total Property Tax Credits	4,489	100.0	85	22	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	543	45.8	10	16	18
Regular (Renters)	626	52.9	12	10	18
Targeting Refund	15	1.3	0	1	1
Total Property Tax Refunds	1,184	100.0	22	26	37
Total Aids/Credits	\$86,364	100.0	1,630	1,604	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$12,046	37.2%	\$227	\$260	\$254
City/Town Levy	4,358	13.5	82	101	156
School District Levy	13,571	42.0	256	325	419
Miscellaneous District Levy	2,372	7.3	45	30	170
Total Levy	32,348	100.0	610	716	\$999
Less Property Tax Credits	4,489		85	22	4
Net Property Taxes Payable	27,859		526	694	995
B. Property Valuation					
Market Valuation (1996 Assessment)	1,516,780		28,622	38,165	\$40,617
Net Tax Capacity (1996 Assessment)	24,201		457	584	\$787
C. Average Tax Rate (Payable 1997)	1.337				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$25,319	45.1%	\$478	\$494	\$905
Sales/Use Tax (Calendar 1996)	14,967	26.6	282	370	528
Motor Vehicle Sales Tax (Calendar 1996)	3,335	5.9	63	74	83
Motor Vehicle License Tax (Calendar 1996)	3,855	6.9	73	85	96
Motor Fuels Tax (Calendar 1996)	6,087	10.8	115	132	108
Corporate Income Tax (Calendar 1997)	2,605	4.6	49	61	140
Total State Taxes	\$56,168	100.0	\$1,060	\$1,215	\$1,860

	CLEARWATER			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$8,322	48.7%	\$983	\$1,007	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	3,604	21.1	426	329	239
Aid to Families with Dependent Children	317	1.9	37	57	27
General Assistance including GAMC	441	2.6	52	56	42
Social Services	743	4.4	88	100	93
Miscellaneous	132	0.8	16	16	14
Total	5,237	30.7	618	558	414
Highway Aid (Calendar 1996)					
County Aid	2,100	12.3	248	168	60
Municipal Aid	0	0.0	0	5	20
Township Aid	113	0.7	13	11	5
Total	2,213	13.0	261	184	85
Local Government Aid (Calendar 1997)	475	2.8	56	58	76
Disparity Reduction Aid (Calendar 1997)	147	0.9	17	5	6
Criminal Justice Aid (Payable 1997)	45	0.3	5	6	6
Community Corrections Funding (1997)	97	0.6	11	13	12
HACA (Payable 1997)					
County HACA	270	1.6	32	23	39
City/Town HACA	166	1.0	20	18	47
School District HACA	101	0.6	12	21	19
Miscellaneous District HACA	4	0.0	0	0	6
Total	541	3.2	64	62	111
Total Aids	17,077	100.0	2,017	1,893	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	137	68.8	16	12	18
Regular (Renters)	58	29.0	7	9	18
Targeting Refund	4	2.2	1	0	1
Total Property Tax Refunds	199	100.0	23	21	37
Total Aids/Credits	\$17,275	100.0	2,040	1,915	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$3,732	46.1%	\$441	\$297	\$254
City/Town Levy	587	7.2	69	71	156
School District Levy	3,627	44.8	428	310	419
Miscellaneous District Levy	158	1.9	19	13	170
Total Levy	8,103	100.0	957	691	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	8,103		957	691	995
B. Property Valuation					
Market Valuation (1996 Assessment)	281,570		33,255	30,810	\$40,617
Net Tax Capacity (1996 Assessment)	6,634		784	553	\$787
C. Average Tax Rate (Payable 1997)	1.221				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$3,310	41.5%	\$391	\$412	\$905
Sales/Use Tax (Calendar 1996)	1,871	23.5	221	380	528
Motor Vehicle Sales Tax (Calendar 1996)	563	7.1	66	65	83
Motor Vehicle License Tax (Calendar 1996)	650	8.2	77	75	96
Motor Fuels Tax (Calendar 1996)	1,120	14.1	132	116	108
Corporate Income Tax (Calendar 1997)	453	5.7	54	60	140
Total State Taxes	\$7,968	100.0	\$941	\$1,109	\$1,860

	COOK			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$1,571	25.4%	\$354	\$766	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	1,013	16.4	228	305	239
Aid to Families with Dependent Children	36	0.6	8	28	27
General Assistance including GAMC	254	4.1	57	55	42
Social Services	382	6.2	86	132	93
Miscellaneous	65	1.1	15	20	14
Total	1,751	28.3	395	539	414
Highway Aid (Calendar 1996)					
County Aid	1,990	32.2	449	108	60
Municipal Aid	0	0.0	0	18	20
Township Aid	1	0.0	0	3	5
Total	1,991	32.2	449	130	85
Local Government Aid (Calendar 1997)	238	3.8	54	144	76
Disparity Reduction Aid (Calendar 1997)	8	0.1	2	49	6
Criminal Justice Aid (Payable 1997)	30	0.5	7	5	6
Community Corrections Funding (1997)	50	0.8	11	15	12
HACA (Payable 1997)					
County HACA	411	6.7	93	48	39
City/Town HACA	116	1.9	26	53	47
School District HACA	5	0.1	1	16	19
Miscellaneous District HACA	10	0.2	2	1	6
Total	543	8.8	122	118	111
Total Aids	6,183	100.0	1,393	1,766	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	384	100.0	87	35	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	384	100.0	87	35	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	38	51.0	9	10	18
Regular (Renters)	31	41.8	7	12	18
Targeting Refund	5	7.2	1	1	1
Total Property Tax Refunds	75	100.0	17	24	37
Total Aids/Credits	\$6,642	100.0	1,497	1,825	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$3,098	43.8%	\$698	\$300	\$254
City/Town Levy	515	7.3	116	127	156
School District Levy	2,928	41.4	660	285	419
Miscellaneous District Levy	526	7.4	119	62	170
Total Levy	7,068	100.0	1,593	774	\$999
Less Property Tax Credits	384		87	35	4
Net Property Taxes Payable	6,684		1,506	739	995
B. Property Valuation					
Market Valuation (1996 Assessment)	391,524		88,241	30,881	\$40,617
Net Tax Capacity (1996 Assessment)	7,156		1,613	591	\$787
C. Average Tax Rate (Payable 1997)	0.988				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$3,637	37.1%	\$820	\$589	\$905
Sales/Use Tax (Calendar 1996)	3,720	37.9	838	447	528
Motor Vehicle Sales Tax (Calendar 1996)	405	4.1	91	77	83
Motor Vehicle License Tax (Calendar 1996)	468	4.8	105	89	96
Motor Fuels Tax (Calendar 1996)	1,269	12.9	286	120	108
Corporate Income Tax (Calendar 1997)	315	3.2	71	86	140
Total State Taxes	\$9,813	100.0	\$2,212	\$1,407	\$1,860

	COTTONWOOD			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$8,758	41.4%	\$677	\$725	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	3,725	17.6	288	254	239
Aid to Families with Dependent Children	192	0.9	15	13	27
General Assistance including GAMC	724	3.4	56	25	42
Social Services	1,252	5.9	97	96	93
Miscellaneous	147	0.7	11	11	14
Total	6,040	28.5	467	399	414
Highway Aid (Calendar 1996)					
County Aid	2,298	10.9	178	172	60
Municipal Aid	0	0.0	0	7	20
Township Aid	294	1.4	23	29	5
Total	2,592	12.2	200	207	85
Local Government Aid (Calendar 1997)	1,517	7.2	117	117	76
Disparity Reduction Aid (Calendar 1997)	177	0.8	14	11	6
Criminal Justice Aid (Payable 1997)	49	0.2	4	4	6
Community Corrections Funding (1997)	81	0.4	6	9	12
HACA (Payable 1997)					
County HACA	1,014	4.8	78	64	39
City/Town HACA	812	3.8	63	52	47
School District HACA	113	0.5	9	17	19
Miscellaneous District HACA	14	0.1	1	1	6
Total	1,953	9.2	151	134	111
Total Aids	21,167	100.0	1,637	1,607	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	263	72.9	20	19	18
Regular (Renters)	92	25.5	7	9	18
Targeting Refund	6	1.6	0	1	1
Total Property Tax Refunds	362	100.0	28	29	37
Total Aids/Credits	\$21,528	100.0	1,665	1,636	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$3,954	37.6%	\$306	\$276	\$254
City/Town Levy	1,510	14.3	117	120	156
School District Levy	4,838	46.0	374	368	419
Miscellaneous District Levy	222	2.1	17	36	170
Total Levy	10,523	100.0	814	800	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	10,523		814	800	995
B. Property Valuation					
Market Valuation (1996 Assessment)	654,818		50,643	49,490	\$40,617
Net Tax Capacity (1996 Assessment)	9,199		711	706	\$787
C. Average Tax Rate (Payable 1997)	1.144				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$5,432	42.1%	\$420	\$512	\$905
Sales/Use Tax (Calendar 1996)	3,207	24.9	248	336	528
Motor Vehicle Sales Tax (Calendar 1996)	1,053	8.2	81	82	83
Motor Vehicle License Tax (Calendar 1996)	1,217	9.4	94	95	96
Motor Fuels Tax (Calendar 1996)	1,305	10.1	101	130	108
Corporate Income Tax (Calendar 1997)	681	5.3	53	75	140
Total State Taxes	\$12,896	100.0	\$997	\$1,228	\$1,860

	CROW WING			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$36,737	51.4%	\$726	\$891	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	13,050	18.3	258	295	239
Aid to Families with Dependent Children	1,459	2.0	29	33	27
General Assistance including GAMC	2,070	2.9	41	44	42
Social Services	6,369	8.9	126	114	93
Miscellaneous	772	1.1	15	15	14
Total	23,720	33.2	469	501	414
Highway Aid (Calendar 1996)					
County Aid	2,902	4.1	57	102	60
Municipal Aid	332	0.5	7	4	20
Township Aid	240	0.3	5	12	5
Total	3,474	4.9	69	118	85
Local Government Aid (Calendar 1997)	3,032	4.2	60	64	76
Disparity Reduction Aid (Calendar 1997)	56	0.1	1	4	6
Criminal Justice Aid (Payable 1997)	351	0.5	7	6	6
Community Corrections Funding (1997)	561	0.8	11	13	12
HACA (Payable 1997)					
County HACA	1,176	1.6	23	38	39
City/Town HACA	1,668	2.3	33	30	47
School District HACA	673	0.9	13	21	19
Miscellaneous District HACA	54	0.1	1	1	6
Total	3,571	5.0	71	90	111
Total Aids	71,501	100.0	1,414	1,686	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	842	100.0	17	6	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	842	100.0	17	6	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	662	52.2	13	19	18
Regular (Renters)	586	46.3	12	9	18
Targeting Refund	19	1.5	0	1	1
Total Property Tax Refunds	1,267	100.0	25	28	37
Total Aids/Credits	\$73,610	100.0	1,455	1,720	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$12,817	27.7%	\$253	\$266	\$254
City/Town Levy	8,329	18.0	165	119	156
School District Levy	23,598	51.0	467	360	419
Miscellaneous District Levy	1,525	3.3	30	20	170
Total Levy	46,269	100.0	915	764	\$999
Less Property Tax Credits	842		17	6	4
Net Property Taxes Payable	45,428		898	758	995
B. Property Valuation					
Market Valuation (1996 Assessment)	2,614,912		51,701	40,970	\$40,617
Net Tax Capacity (1996 Assessment)	47,892		947	691	\$787
C. Average Tax Rate (Payable 1997)	0.966				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$32,792	38.4%	\$648	\$475	\$905
Sales/Use Tax (Calendar 1996)	33,911	39.7	670	408	528
Motor Vehicle Sales Tax (Calendar 1996)	3,839	4.5	76	73	83
Motor Vehicle License Tax (Calendar 1996)	4,436	5.2	88	84	96
Motor Fuels Tax (Calendar 1996)	6,388	7.5	126	130	108
Corporate Income Tax (Calendar 1997)	4,085	4.8	81	56	140
Total State Taxes	\$85,451	100.0	\$1,689	\$1,227	\$1,860

I. Major State Aids/Credits	DAKOTA			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1996-1997)	\$258,888	65.5%	\$778	\$651	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	40,731	10.3	122	236	239
Aid to Families with Dependent Children	5,200	1.3	16	32	27
General Assistance including GAMC	5,597	1.4	17	48	42
Social Services	18,865	4.8	57	87	93
Miscellaneous	2,194	0.6	7	14	14
Total	72,588	18.4	218	418	414
Highway Aid (Calendar 1996)					
County Aid	5,853	1.5	18	19	60
Municipal Aid	8,416	2.1	25	27	20
Township Aid	172	0.0	1	0	5
Total	14,441	3.7	43	46	85
Local Government Aid (Calendar 1997)	7,536	1.9	23	63	76
Disparity Reduction Aid (Calendar 1997)	8	0.0	0	1	6
Criminal Justice Aid (Payable 1997)	1,735	0.4	5	6	6
Community Corrections Funding (1997)	3,163	0.8	10	12	12
HACA (Payable 1997)					
County HACA	10,877	2.8	33	34	39
City/Town HACA	15,584	3.9	47	50	47
School District HACA	7,299	1.8	22	19	19
Miscellaneous District HACA	3,258	0.8	10	10	6
Total	37,018	9.4	111	113	111
Total Aids	395,376	100.0	1,189	1,310	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	127	100.0	0	0	1
Total Property Tax Credits	127	100.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	5,209	48.9	16	19	18
Regular (Renters)	5,259	49.4	16	24	18
Targeting Refund	184	1.7	1	1	1
Total Property Tax Refunds	10,652	100.0	32	44	37
Total Aids/Credits	\$406,155	100.0	1,221	1,354	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$64,053	17.6%	\$193	\$257	\$254
City/Town Levy	62,322	17.1	187	184	156
School District Levy	162,372	44.6	488	486	419
Miscellaneous District Levy	75,258	20.7	226	287	170
Total Levy	364,005	100.0	1,094	1,214	\$999
Less Property Tax Credits	127		0	0	4
Net Property Taxes Payable	363,878		1,094	1,214	995
B. Property Valuation					
Market Valuation (1996 Assessment)	14,649,509		44,038	43,368	\$40,617
Net Tax Capacity (1996 Assessment)	299,857		901	930	\$787
C. Average Tax Rate (Payable 1997)	1.214				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$390,671	57.2%	\$1,174	\$1,176	\$905
Sales/Use Tax (Calendar 1996)	163,573	24.0	492	660	528
Motor Vehicle Sales Tax (Calendar 1996)	27,780	4.1	84	88	83
Motor Vehicle License Tax (Calendar 1996)	32,105	4.7	97	102	96
Motor Fuels Tax (Calendar 1996)	31,442	4.6	95	98	108
Corporate Income Tax (Calendar 1997)	37,251	5.5	112	191	140
Total State Taxes	\$682,822	100.0	\$2,053	\$2,314	\$1,860

	DODGE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$17,327	58.1%	\$1,012	\$747	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	3,279	11.0	191	209	239
Aid to Families with Dependent Children	209	0.7	12	16	27
General Assistance including GAMC	378	1.3	22	29	42
Social Services	1,116	3.7	65	89	93
Miscellaneous	195	0.7	11	12	14
Total	5,177	17.3	302	354	414
Highway Aid (Calendar 1996)					
County Aid	1,925	6.5	112	79	60
Municipal Aid	0	0.0	0	15	20
Township Aid	223	0.7	13	8	5
Total	2,148	7.2	125	102	85
Local Government Aid (Calendar 1997)	1,336	4.5	78	92	76
Disparity Reduction Aid (Calendar 1997)	643	2.2	38	8	6
Criminal Justice Aid (Payable 1997)	81	0.3	5	5	6
Community Corrections Funding (1997)	212	0.7	12	11	12
HACA (Payable 1997)					
County HACA	1,260	4.2	74	43	39
City/Town HACA	1,022	3.4	60	51	47
School District HACA	628	2.1	37	17	19
Miscellaneous District HACA	7	0.0	0	0	6
Total	2,917	9.8	170	111	111
Total Aids	29,842	100.0	1,743	1,430	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	357	68.9	21	16	18
Regular (Renters)	120	23.2	7	11	18
Targeting Refund	41	7.9	2	2	1
Total Property Tax Refunds	518	100.0	30	29	37
Total Aids/Credits	\$30,359	100.0	1,773	1,459	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$3,293	28.8%	\$192	\$218	\$254
City/Town Levy	2,246	19.7	131	142	156
School District Levy	5,200	45.5	304	369	419
Miscellaneous District Levy	682	6.0	40	35	170
Total Levy	11,420	100.0	667	765	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	11,420		667	765	995
B. Property Valuation					
Market Valuation (1996 Assessment)	690,143		40,307	36,644	\$40,617
Net Tax Capacity (1996 Assessment)	9,126		533	623	\$787
C. Average Tax Rate (Payable 1997)	1.251				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$11,049	53.1%	\$645	\$723	\$905
Sales/Use Tax (Calendar 1996)	4,330	20.8	253	376	528
Motor Vehicle Sales Tax (Calendar 1996)	1,307	6.3	76	80	83
Motor Vehicle License Tax (Calendar 1996)	1,510	7.3	88	92	96
Motor Fuels Tax (Calendar 1996)	1,793	8.6	105	112	108
Corporate Income Tax (Calendar 1997)	804	3.9	47	111	140
Total State Taxes	\$20,794	100.0	\$1,214	\$1,494	\$1,860

	DOUGLAS			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$21,793	50.3%	\$697	\$758	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	8,375	19.3	268	269	239
Aid to Families with Dependent Children	324	0.7	10	23	27
General Assistance including GAMC	654	1.5	21	36	42
Social Services	2,948	6.8	94	104	93
Miscellaneous	366	0.8	12	12	14
Total	12,666	29.2	405	445	414
Highway Aid (Calendar 1996)					
County Aid	2,870	6.6	92	122	60
Municipal Aid	338	0.8	11	11	20
Township Aid	213	0.5	7	15	5
Total	3,422	7.9	109	147	85
Local Government Aid (Calendar 1997)	1,758	4.1	56	86	76
Disparity Reduction Aid (Calendar 1997)	20	0.0	1	2	6
Criminal Justice Aid (Payable 1997)	151	0.3	5	5	6
Community Corrections Funding (1997)	222	0.5	7	8	12
HACA (Payable 1997)					
County HACA	1,681	3.9	54	46	39
City/Town HACA	1,036	2.4	33	34	47
School District HACA	497	1.1	16	20	19
Miscellaneous District HACA	101	0.2	3	3	6
Total	3,315	7.6	106	103	111
Total Aids	43,347	100.0	1,386	1,555	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	22	1
Total Property Tax Credits	0	0.0	0	22	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	695	59.7	22	16	18
Regular (Renters)	438	37.7	14	10	18
Targeting Refund	31	2.6	1	1	1
Total Property Tax Refunds	1,164	100.0	37	26	37
Total Aids/Credits	\$44,511	100.0	1,423	1,604	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$9,110	36.0%	\$291	\$260	\$254
City/Town Levy	3,669	14.5	117	101	156
School District Levy	11,976	47.3	383	325	419
Miscellaneous District Levy	586	2.3	19	30	170
Total Levy	25,340	100.0	810	716	\$999
Less Property Tax Credits	0		0	22	4
Net Property Taxes Payable	25,340		810	694	995
B. Property Valuation					
Market Valuation (1996 Assessment)	1,290,440		41,262	38,165	\$40,617
Net Tax Capacity (1996 Assessment)	21,883		700	584	\$787
C. Average Tax Rate (Payable 1997)	1.158				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$17,897	36.6%	\$572	\$494	\$905
Sales/Use Tax (Calendar 1996)	18,468	37.8	591	370	528
Motor Vehicle Sales Tax (Calendar 1996)	2,485	5.1	79	74	83
Motor Vehicle License Tax (Calendar 1996)	2,872	5.9	92	85	96
Motor Fuels Tax (Calendar 1996)	4,551	9.3	146	132	108
Corporate Income Tax (Calendar 1997)	2,636	5.4	84	61	140
Total State Taxes	\$48,909	100.0	\$1,564	\$1,215	\$1,860

I. Major State Aids/Credits	FARIBAULT			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1996-1997)	\$11,020	30.3%	\$666	\$684	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	11,033	30.3 *	667	219	239
Aid to Families with Dependent Children	803	2.2 *	49	14	27
General Assistance including GAMC	1,092	3.0 *	66	23	42
Social Services	3,631	10.0 *	219	94	93
Miscellaneous	401	1.1 *	24	10	14
Total	16,961	46.6 *	1,025	360	414
Highway Aid (Calendar 1996)					
County Aid	2,994	8.2	181	103	60
Municipal Aid	0	0.0	0	13	20
Township Aid	332	0.9	20	10	5
Total	3,326	9.1	201	127	85
Local Government Aid (Calendar 1997)	2,362	6.5	143	116	76
Disparity Reduction Aid (Calendar 1997)	256	0.7	15	6	6
Criminal Justice Aid (Payable 1997)	74	0.2	4	5	6
Community Corrections Funding (1997)	182	0.5	11	11	12
HACA (Payable 1997)					
County HACA	906	2.5	55	52	39
City/Town HACA	1,103	3.0	67	48	47
School District HACA	201	0.6	12	18	19
Miscellaneous District HACA	13	0.0	1	1	6
Total	2,221	6.1	134	119	111
Total Aids	36,401	100.0	2,200	1,428	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	1	1
Total Property Tax Credits	0	0.0	0	1	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	388	78.4	23	20	18
Regular (Renters)	98	19.9	6	11	18
Targeting Refund	9	1.7	1	1	1
Total Property Tax Refunds	495	100.0	30	32	37
Total Aids/Credits	\$36,896	100.0	2,230	1,461	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$4,213	31.2%	\$255	\$245	\$254
City/Town Levy	2,421	17.9	146	125	156
School District Levy	6,391	47.3	386	345	419
Miscellaneous District Levy	474	3.5	29	28	170
Total Levy	13,498	100.0	816	744	\$999
Less Property Tax Credits	0		0	1	4
Net Property Taxes Payable	13,498		816	743	995
B. Property Valuation					
Market Valuation (1996 Assessment)	876,192		52,949	42,037	\$40,617
Net Tax Capacity (1996 Assessment)	11,607		701	629	\$787
C. Average Tax Rate (Payable 1997)	1.163				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$8,233	41.9%	\$498	\$619	\$939
Sales/Use Tax (Calendar 1996)	5,005	25.5	302	367	604
Motor Vehicle Sales Tax (Calendar 1996)	1,399	7.1	85	79	83
Motor Vehicle License Tax (Calendar 1996)	1,617	8.2	98	92	96
Motor Fuels Tax (Calendar 1996)	2,365	12.1	143	110	108
Corporate Income Tax (Calendar 1997)	1,007	5.1	61	84	140
Total State Taxes	\$19,627	100.0	\$1,186	\$1,351	\$1,860

*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 \$17.0 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 \$431. The estimated total amount in Faribault County is \$7.1 million.

	FILLMORE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$15,432	43.1%	\$736	\$747	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	6,388	17.8	305	209	239
Aid to Families with Dependent Children	228	0.6	11	16	27
General Assistance including GAMC	717	2.0	34	29	42
Social Services	1,777	5.0	85	89	93
Miscellaneous	201	0.6	10	12	14
Total	9,310	26.0	444	354	414
Highway Aid (Calendar 1996)					
County Aid	4,232	11.8	202	79	60
Municipal Aid	0	0.0	0	15	20
Township Aid	601	1.7	29	8	5
Total	4,834	13.5	231	102	85
Local Government Aid (Calendar 1997)	2,323	6.5	111	92	76
Disparity Reduction Aid (Calendar 1997)	707	2.0	34	8	6
Criminal Justice Aid (Payable 1997)	76	0.2	4	5	6
Community Corrections Funding (1997)	270	0.8	13	11	12
HACA (Payable 1997)					
County HACA	976	2.7	47	43	39
City/Town HACA	1,521	4.2	73	51	47
School District HACA	384	1.1	18	17	19
Miscellaneous District HACA	7	0.0	0	0	6
Total	2,889	8.1	138	111	111
Total Aids	35,842	100.0	1,709	1,430	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	547	73.6	26	16	18
Regular (Renters)	159	21.4	8	11	18
Targeting Refund	37	5.0	2	2	1
Total Property Tax Refunds	743	100.0	35	29	37
Total Aids/Credits	\$36,585	100.0	1,745	1,459	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$3,866	30.8%	\$184	\$218	\$254
City/Town Levy	3,104	24.7	148	142	156
School District Levy	5,248	41.8	250	369	419
Miscellaneous District Levy	344	2.7	16	35	170
Total Levy	12,562	100.0	599	765	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	12,562		599	765	995
B. Property Valuation					
Market Valuation (1996 Assessment)	760,456		36,266	36,644	\$40,617
Net Tax Capacity (1996 Assessment)	9,490		453	623	\$787
C. Average Tax Rate (Payable 1997)	1.324				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$10,833	46.7%	\$517	\$723	\$905
Sales/Use Tax (Calendar 1996)	5,666	24.4	270	376	528
Motor Vehicle Sales Tax (Calendar 1996)	1,593	6.9	76	80	83
Motor Vehicle License Tax (Calendar 1996)	1,841	7.9	88	92	96
Motor Fuels Tax (Calendar 1996)	2,264	9.8	108	112	108
Corporate Income Tax (Calendar 1997)	1,003	4.3	48	111	140
Total State Taxes	\$23,200	100.0	\$1,106	\$1,494	\$1,860

	FREEBORN			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$22,521	46.0%	\$694	\$747	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	8,193	16.7	253	209	239
Aid to Families with Dependent Children	719	1.5	22	16	27
General Assistance including GAMC	981	2.0	30	29	42
Social Services	3,057	6.2	94	89	93
Miscellaneous	329	0.7	10	12	14
Total	13,280	27.1	410	354	414
Highway Aid (Calendar 1996)					
County Aid	3,519	7.2	109	79	60
Municipal Aid	525	1.1	16	15	20
Township Aid	194	0.4	6	8	5
Total	4,238	8.7	131	102	85
Local Government Aid (Calendar 1997)	4,664	9.5	144	92	76
Disparity Reduction Aid (Calendar 1997)	188	0.4	6	8	6
Criminal Justice Aid (Payable 1997)	154	0.3	5	5	6
Community Corrections Funding (1997)	476	1.0	15	11	12
HACA (Payable 1997)					
County HACA	1,699	3.5	52	43	39
City/Town HACA	1,293	2.6	40	51	47
School District HACA	404	0.8	12	17	19
Miscellaneous District HACA	14	0.0	0	0	6
Total	3,409	7.0	105	111	111
Total Aids	48,931	100.0	1,509	1,430	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	407	55.4	13	16	18
Regular (Renters)	323	43.9	10	11	18
Targeting Refund	5	0.7	0	2	1
Total Property Tax Refunds	735	100.0	23	29	37
Total Aids/Credits	\$49,666	100.0	1,532	1,459	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$6,774	34.2%	\$209	\$218	\$254
City/Town Levy	2,835	14.3	87	142	156
School District Levy	9,595	48.5	296	369	419
Miscellaneous District Levy	598	3.0	18	35	170
Total Levy	19,803	100.0	611	765	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	19,803		611	765	995
B. Property Valuation					
Market Valuation (1996 Assessment)	1,148,459		35,415	36,644	\$40,617
Net Tax Capacity (1996 Assessment)	17,314		534	623	\$787
C. Average Tax Rate (Payable 1997)	1.144				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$16,909	40.3%	\$521	\$723	\$905
Sales/Use Tax (Calendar 1996)	12,329	29.4	380	376	528
Motor Vehicle Sales Tax (Calendar 1996)	2,521	6.0	78	80	83
Motor Vehicle License Tax (Calendar 1996)	2,914	6.9	90	92	96
Motor Fuels Tax (Calendar 1996)	4,869	11.6	150	112	108
Corporate Income Tax (Calendar 1997)	2,438	5.8	75	111	140
Total State Taxes	\$41,981	100.0	\$1,295	\$1,494	\$1,860

	GOODHUE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$31,405	54.7%	\$731	\$747	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	9,389	16.4	218	209	239
Aid to Families with Dependent Children	361	0.6	8	16	27
General Assistance including GAMC	1,039	1.8	24	29	42
Social Services	2,931	5.1	68	89	93
Miscellaneous	367	0.6	9	12	14
Total	14,086	24.5	328	354	414
Highway Aid (Calendar 1996)					
County Aid	3,259	5.7	76	79	60
Municipal Aid	671	1.2	16	15	20
Township Aid	564	1.0	13	8	5
Total	4,494	7.8	105	102	85
Local Government Aid (Calendar 1997)	1,615	2.8	38	92	76
Disparity Reduction Aid (Calendar 1997)	134	0.2	3	8	6
Criminal Justice Aid (Payable 1997)	223	0.4	5	5	6
Community Corrections Funding (1997)	415	0.7	10	11	12
HACA (Payable 1997)					
County HACA	1,053	1.8	25	43	39
City/Town HACA	2,970	5.2	69	51	47
School District HACA	984	1.7	23	17	19
Miscellaneous District HACA	36	0.1	1	0	6
Total	5,044	8.8	117	111	111
Total Aids	57,414	100.0	1,336	1,430	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	849	52.8	20	16	18
Regular (Renters)	584	36.3	14	11	18
Targeting Refund	176	11.0	4	2	1
Total Property Tax Refunds	1,609	100.0	37	29	37
Total Aids/Credits	\$59,024	100.0	1,373	1,459	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$11,923	22.1%	\$277	\$218	\$254
City/Town Levy	12,364	22.9	288	142	156
School District Levy	27,007	50.0	628	369	419
Miscellaneous District Levy	2,678	5.0	62	35	170
Total Levy	53,973	100.0	1,256	765	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	53,973		1,256	765	995
B. Property Valuation					
Market Valuation (1996 Assessment)	2,203,972		51,271	36,644	\$40,617
Net Tax Capacity (1996 Assessment)	47,332		1,101	623	\$787
C. Average Tax Rate (Payable 1997)	1.140				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$30,806	49.9%	\$717	\$723	\$905
Sales/Use Tax (Calendar 1996)	13,121	21.3	305	376	528
Motor Vehicle Sales Tax (Calendar 1996)	3,567	5.8	83	80	83
Motor Vehicle License Tax (Calendar 1996)	4,122	6.7	96	92	96
Motor Fuels Tax (Calendar 1996)	5,883	9.5	137	112	108
Corporate Income Tax (Calendar 1997)	4,194	6.8	98	111	140
Total State Taxes	\$61,693	100.0	\$1,435	\$1,494	\$1,860

	GRANT			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$6,132	48.3%	\$991	\$758	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	2,123	16.7	343	269	239
Aid to Families with Dependent Children	119	0.9	19	23	27
General Assistance including GAMC	222	1.7	36	36	42
Social Services	504	4.0	81	104	93
Miscellaneous	53	0.4	9	12	14
Total	3,021	23.8	488	445	414
Highway Aid (Calendar 1996)					
County Aid	1,648	13.0	266	122	60
Municipal Aid	0	0.0	0	11	20
Township Aid	217	1.7	35	15	5
Total	1,865	14.7	302	147	85
Local Government Aid (Calendar 1997)	639	5.0	103	86	76
Disparity Reduction Aid (Calendar 1997)	20	0.2	3	2	6
Criminal Justice Aid (Payable 1997)	29	0.2	5	5	6
Community Corrections Funding (1997)	38	0.3	6	8	12
HACA (Payable 1997)					
County HACA	534	4.2	86	46	39
City/Town HACA	235	1.8	38	34	47
School District HACA	173	1.4	28	20	19
Miscellaneous District HACA	22	0.2	4	3	6
Total	964	7.6	156	103	111
Total Aids	12,707	100.0	2,054	1,555	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	14	100.0	2	22	1
Total Property Tax Credits	14	100.0	2	22	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	160	74.5	26	16	18
Regular (Renters)	50	23.4	8	10	18
Targeting Refund	5	2.1	1	1	1
Total Property Tax Refunds	215	100.0	35	26	37
Total Aids/Credits	\$12,936	100.0	2,091	1,604	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$2,130	38.0%	\$344	\$260	\$254
City/Town Levy	833	14.9	135	101	156
School District Levy	2,589	46.2	419	325	419
Miscellaneous District Levy	49	0.9	8	30	170
Total Levy	5,602	100.0	906	716	\$999
Less Property Tax Credits	14		2	22	4
Net Property Taxes Payable	5,589		904	694	995
B. Property Valuation					
Market Valuation (1996 Assessment)	355,531		57,483	38,165	\$40,617
Net Tax Capacity (1996 Assessment)	4,658		753	584	\$787
C. Average Tax Rate (Payable 1997)	1.203				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$3,413	44.3%	\$552	\$494	\$905
Sales/Use Tax (Calendar 1996)	1,598	20.8	258	370	528
Motor Vehicle Sales Tax (Calendar 1996)	544	7.1	88	74	83
Motor Vehicle License Tax (Calendar 1996)	629	8.2	102	85	96
Motor Fuels Tax (Calendar 1996)	1,195	15.5	193	132	108
Corporate Income Tax (Calendar 1997)	320	4.2	52	61	140
Total State Taxes	\$7,699	100.0	\$1,245	\$1,215	\$1,860

	HENNEPIN			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$544,943	38.9%	\$506	\$651	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	324,926	23.2	302	236	239
Aid to Families with Dependent Children	42,608	3.0	40	32	27
General Assistance including GAMC	75,239	5.4	70	48	42
Social Services	111,181	7.9	103	87	93
Miscellaneous	19,668	1.4	18	14	14
Total	573,623	41.0	533	418	414
Highway Aid (Calendar 1996)					
County Aid	18,260	1.3	17	19	60
Municipal Aid	29,860	2.1	28	27	20
Township Aid	9	0.0	0	0	5
Total	48,129	3.4	45	46	85
Local Government Aid (Calendar 1997)	84,790	6.1	79	63	76
Disparity Reduction Aid (Calendar 1997)	1,139	0.1	1	1	6
Criminal Justice Aid (Payable 1997)	7,951	0.6	7	6	6
Community Corrections Funding (1997)	12,351	0.9	11	12	12
HACA (Payable 1997)					
County HACA	35,399	2.5	33	34	39
City/Town HACA	60,655	4.3	56	50	47
School District HACA	18,552	1.3	17	19	19
Miscellaneous District HACA	12,719	0.9	12	10	6
Total	127,325	9.1	118	113	111
Total Aids	1,400,251	100.0	1,301	1,310	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	39	100.0	0	0	1
Total Property Tax Credits	39	100.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	22,956	40.3	21	19	18
Regular (Renters)	33,321	58.5	31	24	18
Targeting Refund	655	1.2	1	1	1
Total Property Tax Refunds	56,932	100.0	53	44	37
Total Aids/Credits	\$1,457,222	100.0	1,354	1,354	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$336,033	20.8%	\$312	\$257	\$254
City/Town Levy	241,195	14.9	224	184	156
School District Levy	626,555	38.8	582	486	419
Miscellaneous District Levy	410,855	25.4	382	287	170
Total Levy	1,614,638	100.0	1,501	1,214	\$999
Less Property Tax Credits	39		0	0	4
Net Property Taxes Payable	1,614,599		1,501	1,214	995
B. Property Valuation					
Market Valuation (1996 Assessment)	52,917,155		49,184	43,368	\$40,617
Net Tax Capacity (1996 Assessment)	1,226,230		1,140	930	\$787
C. Average Tax Rate (Payable 1997)	1.317				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$1,419,064	47.6%	\$1,319	\$1,176	\$905
Sales/Use Tax (Calendar 1996)	942,823	31.6	876	660	528
Motor Vehicle Sales Tax (Calendar 1996)	103,693	3.5	96	88	83
Motor Vehicle License Tax (Calendar 1996)	119,836	4.0	111	102	96
Motor Fuels Tax (Calendar 1996)	107,546	3.6	100	98	108
Corporate Income Tax (Calendar 1997)	290,521	9.7	270	191	140
Total State Taxes	\$2,983,483	100.0	\$2,773	\$2,314	\$1,860

	HOUSTON			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$15,892	52.7%	\$822	\$747	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	4,063	13.5	210	209	239
Aid to Families with Dependent Children	185	0.6	10	16	27
General Assistance including GAMC	291	1.0	15	29	42
Social Services	1,755	5.8	91	89	93
Miscellaneous	165	0.5	9	12	14
Total	6,458	21.4	334	354	414
Highway Aid (Calendar 1996)					
County Aid	2,850	9.4	147	79	60
Municipal Aid	0	0.0	0	15	20
Township Aid	320	1.1	17	8	5
Total	3,171	10.5	164	102	85
Local Government Aid (Calendar 1997)	1,620	5.4	84	92	76
Disparity Reduction Aid (Calendar 1997)	428	1.4	22	8	6
Criminal Justice Aid (Payable 1997)	79	0.3	4	5	6
Community Corrections Funding (1997)	119	0.4	6	11	12
HACA (Payable 1997)					
County HACA	1,107	3.7	57	43	39
City/Town HACA	979	3.2	51	51	47
School District HACA	315	1.0	16	17	19
Miscellaneous District HACA	6	0.0	0	0	6
Total	2,408	8.0	125	111	111
Total Aids	30,174	100.0	1,561	1,430	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	386	75.7	20	16	18
Regular (Renters)	115	22.5	6	11	18
Targeting Refund	9	1.8	0	2	1
Total Property Tax Refunds	511	100.0	26	29	37
Total Aids/Credits	\$30,685	100.0	1,587	1,459	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$3,557	35.5%	\$184	\$218	\$254
City/Town Levy	2,150	21.5	111	142	156
School District Levy	4,237	42.3	219	369	419
Miscellaneous District Levy	69	0.7	4	35	170
Total Levy	10,014	100.0	518	765	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	10,014		518	765	995
B. Property Valuation					
Market Valuation (1996 Assessment)	636,746		32,941	36,644	\$40,617
Net Tax Capacity (1996 Assessment)	8,053		417	623	\$787
C. Average Tax Rate (Payable 1997)	1.244				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$11,569	56.2%	\$598	\$723	\$905
Sales/Use Tax (Calendar 1996)	3,153	15.3	163	376	528
Motor Vehicle Sales Tax (Calendar 1996)	1,535	7.5	79	80	83
Motor Vehicle License Tax (Calendar 1996)	1,774	8.6	92	92	96
Motor Fuels Tax (Calendar 1996)	1,849	9.0	96	112	108
Corporate Income Tax (Calendar 1997)	719	3.5	37	111	140
Total State Taxes	\$20,599	100.0	\$1,066	\$1,494	\$1,860

	HUBBARD			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$11,583	50.9%	\$693	\$1,007	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	3,947	17.4	236	329	239
Aid to Families with Dependent Children	426	1.9	26	57	27
General Assistance including GAMC	698	3.1	42	56	42
Social Services	1,388	6.1	83	100	93
Miscellaneous	191	0.8	11	16	14
Total	6,651	29.2	398	558	414
Highway Aid (Calendar 1996)					
County Aid	2,338	10.3	140	168	60
Municipal Aid	0	0.0	0	5	20
Township Aid	199	0.9	12	11	5
Total	2,537	11.2	152	184	85
Local Government Aid (Calendar 1997)	614	2.7	37	58	76
Disparity Reduction Aid (Calendar 1997)	0	0.0	0	5	6
Criminal Justice Aid (Payable 1997)	83	0.4	5	6	6
Community Corrections Funding (1997)	82	0.4	5	13	12
HACA (Payable 1997)					
County HACA	615	2.7	37	23	39
City/Town HACA	285	1.3	17	18	47
School District HACA	289	1.3	17	21	19
Miscellaneous District HACA	8	0.0	0	0	6
Total	1,197	5.3	72	62	111
Total Aids	22,748	100.0	1,361	1,893	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	241	61.4	14	12	18
Regular (Renters)	145	37.0	9	9	18
Targeting Refund	6	1.7	0	0	1
Total Property Tax Refunds	392	100.0	23	21	37
Total Aids/Credits	\$23,140	100.0	1,384	1,915	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$4,536	32.8%	\$271	\$297	\$254
City/Town Levy	1,757	12.7	105	71	156
School District Levy	7,260	52.5	434	310	419
Miscellaneous District Levy	283	2.0	17	13	170
Total Levy	13,835	100.0	828	691	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	13,835		828	691	995
B. Property Valuation					
Market Valuation (1996 Assessment)	787,900		47,132	30,810	\$40,617
Net Tax Capacity (1996 Assessment)	13,712		820	553	\$787
C. Average Tax Rate (Payable 1997)	1.009				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$6,407	35.3%	\$383	\$412	\$905
Sales/Use Tax (Calendar 1996)	5,764	31.7	345	380	528
Motor Vehicle Sales Tax (Calendar 1996)	1,177	6.5	70	65	83
Motor Vehicle License Tax (Calendar 1996)	1,360	7.5	81	75	96
Motor Fuels Tax (Calendar 1996)	2,445	13.5	146	116	108
Corporate Income Tax (Calendar 1997)	1,015	5.6	61	60	140
Total State Taxes	\$18,168	100.0	\$1,087	\$1,109	\$1,860

	ISANTI			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$25,328	57.8%	\$856	\$843	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	6,087	13.9	206	226	239
Aid to Families with Dependent Children	469	1.1	16	23	27
General Assistance including GAMC	990	2.3	33	34	42
Social Services	3,181	7.3	107	96	93
Miscellaneous	323	0.7	11	12	14
Total	11,049	25.2	373	391	414
Highway Aid (Calendar 1996)					
County Aid	2,265	5.2	77	108	60
Municipal Aid	190	0.4	6	4	20
Township Aid	173	0.4	6	8	5
Total	2,628	6.0	89	120	85
Local Government Aid (Calendar 1997)	897	2.0	30	38	76
Disparity Reduction Aid (Calendar 1997)	107	0.2	4	2	6
Criminal Justice Aid (Payable 1997)	130	0.3	4	5	6
Community Corrections Funding (1997)	385	0.9	13	13	12
HACA (Payable 1997)					
County HACA	1,959	4.5	66	56	39
City/Town HACA	760	1.7	26	25	47
School District HACA	532	1.2	18	28	19
Miscellaneous District HACA	6	0.0	0	0	6
Total	3,258	7.4	110	109	111
Total Aids	43,783	100.0	1,479	1,519	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	556	61.2	19	21	18
Regular (Renters)	329	36.2	11	11	18
Targeting Refund	24	2.6	1	1	1
Total Property Tax Refunds	909	100.0	31	33	37
Total Aids/Credits	\$44,692	100.0	1,510	1,552	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$7,188	37.6%	\$243	\$272	\$254
City/Town Levy	4,083	21.4	138	102	156
School District Levy	6,859	35.9	232	264	419
Miscellaneous District Levy	963	5.0	33	32	170
Total Levy	19,093	100.0	645	670	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	19,093		645	670	995
B. Property Valuation					
Market Valuation (1996 Assessment)	924,326		31,224	32,035	\$40,617
Net Tax Capacity (1996 Assessment)	13,528		457	486	\$787
C. Average Tax Rate (Payable 1997)	1.411				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$15,772	46.7%	\$533	\$581	\$905
Sales/Use Tax (Calendar 1996)	8,857	26.3	299	274	528
Motor Vehicle Sales Tax (Calendar 1996)	2,301	6.8	78	76	83
Motor Vehicle License Tax (Calendar 1996)	2,659	7.9	90	87	96
Motor Fuels Tax (Calendar 1996)	2,730	8.1	92	159	108
Corporate Income Tax (Calendar 1997)	1,420	4.2	48	52	140
Total State Taxes	\$33,738	100.0	\$1,140	\$1,229	\$1,860

I. Major State Aids/Credits	ITASCA			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1996-1997)	\$33,125	47.1%	\$764	\$766	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	12,694	18.1	293	305	239
Aid to Families with Dependent Children	1,239	1.8	29	28	27
General Assistance including GAMC	1,771	2.5	41	55	42
Social Services	5,684	8.1	131	132	93
Miscellaneous	590	0.8	14	20	14
Total	21,978	31.3	507	539	414
Highway Aid (Calendar 1996)					
County Aid	5,544	7.9	128	108	60
Municipal Aid	286	0.4	7	18	20
Township Aid	265	0.4	6	3	5
Total	6,095	8.7	141	130	85
Local Government Aid (Calendar 1997)	3,771	5.4	87	144	76
Disparity Reduction Aid (Calendar 1997)	403	0.6	9	49	6
Criminal Justice Aid (Payable 1997)	182	0.3	4	5	6
Community Corrections Funding (1997)	534	0.8	12	15	12
HACA (Payable 1997)					
County HACA	1,901	2.7	44	48	39
City/Town HACA	1,787	2.5	41	53	47
School District HACA	436	0.6	10	16	19
Miscellaneous District HACA	55	0.1	1	1	6
Total	4,180	5.9	96	118	111
Total Aids	70,268	100.0	1,621	1,766	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	3,350	99.9	77	35	3
Miscellaneous Credits	3	0.1	0	0	1
Total Property Tax Credits	3,353	100.0	77	35	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	263	32.0	6	10	18
Regular (Renters)	456	55.6	11	12	18
Targeting Refund	102	12.4	2	1	1
Total Property Tax Refunds	820	100.0	19	24	37
Total Aids/Credits	\$74,441	100.0	1,718	1,825	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$16,650	35.8%	\$384	\$300	\$254
City/Town Levy	7,853	16.9	181	127	156
School District Levy	20,215	43.5	466	285	419
Miscellaneous District Levy	1,761	3.8	41	62	170
Total Levy	46,480	100.0	1,073	774	\$999
Less Property Tax Credits	3,353		77	35	4
Net Property Taxes Payable	43,127		995	739	995
B. Property Valuation					
Market Valuation (1996 Assessment)	1,688,466		38,961	30,881	\$40,617
Net Tax Capacity (1996 Assessment)	38,132		880	591	\$787
C. Average Tax Rate (Payable 1997)	1.219				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$22,600	41.2%	\$521	\$589	\$905
Sales/Use Tax (Calendar 1996)	17,392	31.7	401	447	528
Motor Vehicle Sales Tax (Calendar 1996)	3,221	5.9	74	77	83
Motor Vehicle License Tax (Calendar 1996)	3,723	6.8	86	89	96
Motor Fuels Tax (Calendar 1996)	4,668	8.5	108	120	108
Corporate Income Tax (Calendar 1997)	3,185	5.8	73	86	140
Total State Taxes	\$54,789	100.0	\$1,264	\$1,407	\$1,860

	JACKSON			SOUTHWEST (8)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1996-1997)	\$7,113	37.6%	\$605	\$725	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	2,820	14.9	240	254	239
Aid to Families with Dependent Children	164	0.9	14	13	27
General Assistance including GAMC	322	1.7	27	25	42
Social Services	1,378	7.3	117	96	93
Miscellaneous	94	0.5	8	11	14
Total	4,778	25.2	407	399	414
Highway Aid (Calendar 1996)					
County Aid	2,822	14.9	240	172	60
Municipal Aid	0	0.0	0	7	20
Township Aid	336	1.8	29	29	5
Total	3,158	16.7	269	207	85
Local Government Aid (Calendar 1997)	1,595	8.4	136	117	76
Disparity Reduction Aid (Calendar 1997)	177	0.9	15	11	6
Criminal Justice Aid (Payable 1997)	52	0.3	4	4	6
Community Corrections Funding (1997)	67	0.4	6	9	12
HACA (Payable 1997)					
County HACA	930	4.9	79	64	39
City/Town HACA	773	4.1	66	52	47
School District HACA	269	1.4	23	17	19
Miscellaneous District HACA	16	0.1	1	1	6
Total	1,988	10.5	169	134	111
Total Aids	18,927	100.0	1,611	1,607	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	263	78.5	22	19	18
Regular (Renters)	63	18.7	5	9	18
Targeting Refund	9	2.8	1	1	1
Total Property Tax Refunds	335	100.0	28	29	37
Total Aids/Credits	\$19,262	100.0	1,639	1,636	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$4,594	36.9%	\$391	\$276	\$254
City/Town Levy	1,500	12.0	128	120	156
School District Levy	5,610	45.1	477	368	419
Miscellaneous District Levy	748	6.0	64	36	170
Total Levy	12,453	100.0	1,060	800	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	12,453		1,060	800	995
B. Property Valuation					
Market Valuation (1996 Assessment)	815,339		69,391	49,490	\$40,617
Net Tax Capacity (1996 Assessment)	11,111		946	706	\$787
C. Average Tax Rate (Payable 1997)	1.121				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$4,729	37.8%	\$402	\$512	\$905
Sales/Use Tax (Calendar 1996)	2,690	21.5	229	336	528
Motor Vehicle Sales Tax (Calendar 1996)	973	7.8	83	82	83
Motor Vehicle License Tax (Calendar 1996)	1,125	9.0	96	95	96
Motor Fuels Tax (Calendar 1996)	2,293	18.3	195	130	108
Corporate Income Tax (Calendar 1997)	707	5.6	60	75	140
Total State Taxes	\$12,517	100.0	\$1,065	\$1,228	\$1,860

	KANABEC			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$13,091	57.6%	\$933	\$843	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	3,208	14.1	229	226	239
Aid to Families with Dependent Children	362	1.6	26	23	27
General Assistance including GAMC	554	2.4	39	34	42
Social Services	1,149	5.1	82	96	93
Miscellaneous	139	0.6	10	12	14
Total	5,411	23.8	386	391	414
Highway Aid (Calendar 1996)					
County Aid	1,648	7.2	117	108	60
Municipal Aid	0	0.0	0	4	20
Township Aid	105	0.5	7	8	5
Total	1,753	7.7	125	120	85
Local Government Aid (Calendar 1997)	566	2.5	40	38	76
Disparity Reduction Aid (Calendar 1997)	11	0.0	1	2	6
Criminal Justice Aid (Payable 1997)	69	0.3	5	5	6
Community Corrections Funding (1997)	166	0.7	12	13	12
HACA (Payable 1997)					
County HACA	1,053	4.6	75	56	39
City/Town HACA	236	1.0	17	25	47
School District HACA	372	1.6	27	28	19
Miscellaneous District HACA	2	0.0	0	0	6
Total	1,663	7.3	119	109	111
Total Aids	22,730	100.0	1,620	1,519	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	247	63.7	18	21	18
Regular (Renters)	135	34.9	10	11	18
Targeting Refund	6	1.4	0	1	1
Total Property Tax Refunds	388	100.0	28	33	37
Total Aids/Credits	\$23,118	100.0	1,648	1,552	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$3,810	50.6%	\$272	\$272	\$254
City/Town Levy	628	8.3	45	102	156
School District Levy	2,775	36.8	198	264	419
Miscellaneous District Levy	320	4.3	23	32	170
Total Levy	7,534	100.0	537	670	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	7,534		537	670	995
B. Property Valuation					
Market Valuation (1996 Assessment)	390,579		27,839	32,035	\$40,617
Net Tax Capacity (1996 Assessment)	5,288		377	486	\$787
C. Average Tax Rate (Payable 1997)	1.425				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$4,998	38.6%	\$356	\$581	\$905
Sales/Use Tax (Calendar 1996)	3,566	27.6	254	274	528
Motor Vehicle Sales Tax (Calendar 1996)	890	6.9	63	76	83
Motor Vehicle License Tax (Calendar 1996)	1,028	7.9	73	87	96
Motor Fuels Tax (Calendar 1996)	1,760	13.6	125	159	108
Corporate Income Tax (Calendar 1997)	696	5.4	50	52	140
Total State Taxes	\$12,937	100.0	\$922	\$1,229	\$1,860

	KANDIYOHI			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$31,096	49.3%	\$747	\$850	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	9,994	15.8	240	234	239
Aid to Families with Dependent Children	1,088	1.7	26	17	27
General Assistance including GAMC	1,473	2.3	35	25	42
Social Services	6,046	9.6	145	105	93
Miscellaneous	627	1.0	15	12	14
Total	19,229	30.5	462	392	414
Highway Aid (Calendar 1996)					
County Aid	3,480	5.5	84	98	60
Municipal Aid	585	0.9	14	14	20
Township Aid	249	0.4	6	12	5
Total	4,314	6.8	104	124	85
Local Government Aid (Calendar 1997)	3,212	5.1	77	87	76
Disparity Reduction Aid (Calendar 1997)	64	0.1	2	4	6
Criminal Justice Aid (Payable 1997)	246	0.4	6	5	6
Community Corrections Funding (1997)	509	0.8	12	10	12
HACA (Payable 1997)					
County HACA	2,128	3.4	51	50	39
City/Town HACA	1,365	2.2	33	48	47
School District HACA	949	1.5	23	22	19
Miscellaneous District HACA	26	0.0	1	1	6
Total	4,468	7.1	107	120	111
Total Aids	63,137	100.0	1,516	1,592	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	1	100.0	0	0	1
Total Property Tax Credits	1	100.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	796	56.0	19	21	18
Regular (Renters)	577	40.6	14	11	18
Targeting Refund	49	3.4	1	1	1
Total Property Tax Refunds	1,421	100.0	34	33	37
Total Aids/Credits	\$64,559	100.0	1,550	1,625	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$10,588	32.7%	\$254	\$235	\$254
City/Town Levy	4,099	12.6	98	125	156
School District Levy	16,657	51.4	400	359	419
Miscellaneous District Levy	1,081	3.3	26	28	170
Total Levy	32,425	100.0	778	748	\$999
Less Property Tax Credits	1		0	0	4
Net Property Taxes Payable	32,423		778	748	995
B. Property Valuation					
Market Valuation (1996 Assessment)	1,572,414		37,751	40,940	\$40,617
Net Tax Capacity (1996 Assessment)	25,066		602	598	\$787
C. Average Tax Rate (Payable 1997)	1.294				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$25,813	40.5%	\$620	\$620	\$905
Sales/Use Tax (Calendar 1996)	22,547	35.4	541	402	528
Motor Vehicle Sales Tax (Calendar 1996)	3,288	5.2	79	81	83
Motor Vehicle License Tax (Calendar 1996)	3,800	6.0	91	94	96
Motor Fuels Tax (Calendar 1996)	4,533	7.1	109	109	108
Corporate Income Tax (Calendar 1997)	3,751	5.9	90	92	140
Total State Taxes	\$63,731	100.0	\$1,530	\$1,398	\$1,860

	KITTSO			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$4,225	37.4%	\$767	\$914	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	2,027	17.9	368	315	239
Aid to Families with Dependent Children	48	0.4	9	22	27
General Assistance including GAMC	110	1.0	20	34	42
Social Services	283	2.5	51	109	93
Miscellaneous	34	0.3	6	14	14
Total	2,501	22.2	454	494	414
Highway Aid (Calendar 1996)					
County Aid	2,502	22.2	454	229	60
Municipal Aid	0	0.0	0	12	20
Township Aid	531	4.7	96	35	5
Total	3,033	26.9	550	276	85
Local Government Aid (Calendar 1997)	605	5.4	110	98	76
Disparity Reduction Aid (Calendar 1997)	15	0.1	3	9	6
Criminal Justice Aid (Payable 1997)	21	0.2	4	5	6
Community Corrections Funding (1997)	11	0.1	2	12	12
HACA (Payable 1997)					
County HACA	408	3.6	74	53	39
City/Town HACA	272	2.4	49	46	47
School District HACA	121	1.1	22	28	19
Miscellaneous District HACA	79	0.7	14	7	6
Total	881	7.8	160	134	111
Total Aids	11,293	100.0	2,050	1,942	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	10	1
Total Property Tax Credits	0	0.0	0	10	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	57	69.8	10	11	18
Regular (Renters)	23	28.5	4	7	18
Targeting Refund	1	1.7	0	1	1
Total Property Tax Refunds	82	100.0	15	19	37
Total Aids/Credits	\$11,375	100.0	2,064	1,970	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$1,736	23.2%	\$315	\$247	\$254
City/Town Levy	825	11.0	150	120	156
School District Levy	4,810	64.2	873	379	419
Miscellaneous District Levy	124	1.6	22	25	170
Total Levy	7,494	100.0	1,360	771	\$999
Less Property Tax Credits	0		0	10	4
Net Property Taxes Payable	7,494		1,360	761	995
B. Property Valuation					
Market Valuation (1996 Assessment)	397,588		72,158	41,337	\$40,617
Net Tax Capacity (1996 Assessment)	6,950		1,261	644	\$787
C. Average Tax Rate (Payable 1997)	1.078				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$2,688	45.6%	\$488	\$569	\$905
Sales/Use Tax (Calendar 1996)	1,230	20.9	223	286	528
Motor Vehicle Sales Tax (Calendar 1996)	441	7.5	80	74	83
Motor Vehicle License Tax (Calendar 1996)	509	8.6	92	86	96
Motor Fuels Tax (Calendar 1996)	829	14.1	150	123	108
Corporate Income Tax (Calendar 1997)	201	3.4	36	68	140
Total State Taxes	\$5,898	100.0	\$1,070	\$1,205	\$1,860

	KOOCHICHING			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$12,924	45.0%	\$814	\$766	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	5,272	18.3	332	305	239
Aid to Families with Dependent Children	312	1.1	20	28	27
General Assistance including GAMC	777	2.7	49	55	42
Social Services	1,213	4.2	76	132	93
Miscellaneous	321	1.1	20	20	14
Total	7,896	27.5	498	539	414
Highway Aid (Calendar 1996)					
County Aid	3,339	11.6	210	108	60
Municipal Aid	237	0.8	15	18	20
Township Aid	72	0.3	5	3	5
Total	3,648	12.7	230	130	85
Local Government Aid (Calendar 1997)	2,471	8.6	156	144	76
Disparity Reduction Aid (Calendar 1997)	574	2.0	36	49	6
Criminal Justice Aid (Payable 1997)	79	0.3	5	5	6
Community Corrections Funding (1997)	257	0.9	16	15	12
HACA (Payable 1997)					
County HACA	158	0.6	10	48	39
City/Town HACA	581	2.0	37	53	47
School District HACA	134	0.5	8	16	19
Miscellaneous District HACA	11	0.0	1	1	6
Total	884	3.1	56	118	111
Total Aids	28,733	100.0	1,811	1,766	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	6	77.2	0	35	3
Miscellaneous Credits	2	22.8	0	0	1
Total Property Tax Credits	8	100.0	0	35	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	80	37.0	5	10	18
Regular (Renters)	136	62.8	9	12	18
Targeting Refund	0	0.2	0	1	1
Total Property Tax Refunds	217	100.0	14	24	37
Total Aids/Credits	\$28,958	100.0	1,825	1,825	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$2,810	27.5%	\$177	\$300	\$254
City/Town Levy	1,558	15.3	98	127	156
School District Levy	3,254	31.9	205	285	419
Miscellaneous District Levy	2,590	25.4	163	62	170
Total Levy	10,212	100.0	644	774	\$999
Less Property Tax Credits	8		0	35	4
Net Property Taxes Payable	10,204		643	739	995
B. Property Valuation					
Market Valuation (1996 Assessment)	450,355		28,381	30,881	\$40,617
Net Tax Capacity (1996 Assessment)	9,648		608	591	\$787
C. Average Tax Rate (Payable 1997)	1.059				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$8,092	41.0%	\$510	\$589	\$905
Sales/Use Tax (Calendar 1996)	6,160	31.2	388	447	528
Motor Vehicle Sales Tax (Calendar 1996)	1,146	5.8	72	77	83
Motor Vehicle License Tax (Calendar 1996)	1,325	6.7	83	89	96
Motor Fuels Tax (Calendar 1996)	1,681	8.5	106	120	108
Corporate Income Tax (Calendar 1997)	1,322	6.7	83	86	140
Total State Taxes	\$19,726	100.0	\$1,243	\$1,407	\$1,860

	LAC-QUI-PARLE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$3,342	26.3%	\$387	\$868	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	2,721	21.4	315	317	239
Aid to Families with Dependent Children	27	0.2	3	10	27
General Assistance including GAMC	191	1.5	22	24	42
Social Services	901	7.1	104	105	93
Miscellaneous	82	0.6	9	14	14
Total	3,920	30.9	454	470	414
Highway Aid (Calendar 1996)					
County Aid	2,259	17.8	261	213	60
Municipal Aid	0	0.0	0	3	20
Township Aid	370	2.9	43	31	5
Total	2,629	20.7	304	248	85
Local Government Aid (Calendar 1997)	1,061	8.4	123	132	76
Disparity Reduction Aid (Calendar 1997)	186	1.5	21	23	6
Criminal Justice Aid (Payable 1997)	36	0.3	4	4	6
Community Corrections Funding (1997)	104	0.8	12	11	12
HACA (Payable 1997)					
County HACA	576	4.5	67	77	39
City/Town HACA	580	4.6	67	58	47
School District HACA	242	1.9	28	26	19
Miscellaneous District HACA	17	0.1	2	2	6
Total	1,416	11.2	164	163	111
Total Aids	12,694	100.0	1,468	1,920	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	164	72.4	19	23	18
Regular (Renters)	50	21.9	6	7	18
Targeting Refund	13	5.7	1	2	1
Total Property Tax Refunds	227	100.0	26	32	37
Total Aids/Credits	\$12,921	100.0	1,495	1,952	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$2,181	35.0%	\$252	\$298	\$254
City/Town Levy	1,035	16.6	120	126	156
School District Levy	2,900	46.5	336	358	419
Miscellaneous District Levy	116	1.9	13	24	170
Total Levy	6,232	100.0	721	806	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	6,232		721	806	995
B. Property Valuation					
Market Valuation (1996 Assessment)	438,719		50,754	46,150	\$40,617
Net Tax Capacity (1996 Assessment)	5,540		641	611	\$787
C. Average Tax Rate (Payable 1997)	1.125				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$3,764	43.4%	\$435	\$491	\$905
Sales/Use Tax (Calendar 1996)	1,857	21.4	215	266	528
Motor Vehicle Sales Tax (Calendar 1996)	696	8.0	81	82	83
Motor Vehicle License Tax (Calendar 1996)	804	9.3	93	94	96
Motor Fuels Tax (Calendar 1996)	1,130	13.0	131	126	108
Corporate Income Tax (Calendar 1997)	418	4.8	48	58	140
Total State Taxes	\$8,670	100.0	\$1,003	\$1,118	\$1,860

	LAKE			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$9,627	46.7%	\$900	\$766	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	2,582	12.5	241	305	239
Aid to Families with Dependent Children	135	0.7	13	28	27
General Assistance including GAMC	389	1.9	36	55	42
Social Services	1,509	7.3	141	132	93
Miscellaneous	154	0.7	14	20	14
Total	4,769	23.1	446	539	414
Highway Aid (Calendar 1996)					
County Aid	2,774	13.5	259	108	60
Municipal Aid	0	0.0	0	18	20
Township Aid	47	0.2	4	3	5
Total	2,822	13.7	264	130	85
Local Government Aid (Calendar 1997)	1,387	6.7	130	144	76
Disparity Reduction Aid (Calendar 1997)	318	1.5	30	49	6
Criminal Justice Aid (Payable 1997)	41	0.2	4	5	6
Community Corrections Funding (1997)	155	0.8	14	15	12
HACA (Payable 1997)					
County HACA	964	4.7	90	48	39
City/Town HACA	510	2.5	48	53	47
School District HACA	20	0.1	2	16	19
Miscellaneous District HACA	8	0.0	1	1	6
Total	1,502	7.3	140	118	111
Total Aids	20,620	100.0	1,928	1,766	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	959	100.0	90	35	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	959	100.0	90	35	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	53	36.1	5	10	18
Regular (Renters)	89	60.8	8	12	18
Targeting Refund	4	3.0	0	1	1
Total Property Tax Refunds	147	100.0	14	24	37
Total Aids/Credits	\$21,726	100.0	2,031	1,825	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$3,777	44.7%	\$353	\$300	\$254
City/Town Levy	1,311	15.5	123	127	156
School District Levy	2,653	31.4	248	285	419
Miscellaneous District Levy	704	8.3	66	62	170
Total Levy	8,446	100.0	790	774	\$999
Less Property Tax Credits	959		90	35	4
Net Property Taxes Payable	7,486		700	739	995
B. Property Valuation					
Market Valuation (1996 Assessment)	356,866		33,368	30,881	\$40,617
Net Tax Capacity (1996 Assessment)	5,883		550	591	\$787
C. Average Tax Rate (Payable 1997)	1.436				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$5,937	39.6%	\$555	\$589	\$905
Sales/Use Tax (Calendar 1996)	4,747	31.7	444	447	528
Motor Vehicle Sales Tax (Calendar 1996)	832	5.6	78	77	83
Motor Vehicle License Tax (Calendar 1996)	962	6.4	90	89	96
Motor Fuels Tax (Calendar 1996)	1,679	11.2	157	120	108
Corporate Income Tax (Calendar 1997)	818	5.5	77	86	140
Total State Taxes	\$14,976	100.0	\$1,400	\$1,407	\$1,860

	LAKE of the WOODS			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$3,577	42.5%	\$796	\$1,007	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	1,140	13.5	254	329	239
Aid to Families with Dependent Children	16	0.2	3	57	27
General Assistance including GAMC	80	0.9	18	56	42
Social Services	243	2.9	54	100	93
Miscellaneous	37	0.4	8	16	14
Total	1,515	18.0	337	558	414
Highway Aid (Calendar 1996)					
County Aid	2,280	27.1	507	168	60
Municipal Aid	0	0.0	0	5	20
Township Aid	185	2.2	41	11	5
Total	2,466	29.3	549	184	85
Local Government Aid (Calendar 1997)	254	3.0	56	58	76
Disparity Reduction Aid (Calendar 1997)	28	0.3	6	5	6
Criminal Justice Aid (Payable 1997)	20	0.2	4	6	6
Community Corrections Funding (1997)	46	0.5	10	13	12
HACA (Payable 1997)					
County HACA	300	3.6	67	23	39
City/Town HACA	132	1.6	29	18	47
School District HACA	83	1.0	18	21	19
Miscellaneous District HACA	1	0.0	0	0	6
Total	516	6.1	115	62	111
Total Aids	8,421	100.0	1,873	1,893	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	2	100.0	1	0	1
Total Property Tax Credits	2	100.0	1	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	45	62.7	10	12	18
Regular (Renters)	25	34.7	6	9	18
Targeting Refund	2	2.6	0	0	1
Total Property Tax Refunds	72	100.0	16	21	37
Total Aids/Credits	\$8,495	100.0	1,890	1,915	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$1,325	41.3%	\$295	\$297	\$254
City/Town Levy	246	7.7	55	71	156
School District Levy	1,630	50.8	363	310	419
Miscellaneous District Levy	8	0.2	2	13	170
Total Levy	3,208	100.0	714	691	\$999
Less Property Tax Credits	2		1	0	4
Net Property Taxes Payable	3,206		713	691	995
B. Property Valuation					
Market Valuation (1996 Assessment)	150,698		33,526	30,810	\$40,617
Net Tax Capacity (1996 Assessment)	2,269		505	553	\$787
C. Average Tax Rate (Payable 1997)	1.414				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$1,864	34.9%	\$415	\$412	\$905
Sales/Use Tax (Calendar 1996)	1,994	37.4	444	380	528
Motor Vehicle Sales Tax (Calendar 1996)	326	6.1	73	65	83
Motor Vehicle License Tax (Calendar 1996)	377	7.1	84	75	96
Motor Fuels Tax (Calendar 1996)	585	11.0	130	116	108
Corporate Income Tax (Calendar 1997)	193	3.6	43	60	140
Total State Taxes	\$5,339	100.0	\$1,188	\$1,109	\$1,860

	LE SUEUR			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$20,862	54.2%	\$837	\$684	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	5,570	14.5	223	219	239
Aid to Families with Dependent Children	278	0.7	11	14	27
General Assistance including GAMC	426	1.1	17	23	42
Social Services	2,197	5.7	88	94	93
Miscellaneous	362	0.9	15	10	14
Total	8,832	22.9	354	360	414
Highway Aid (Calendar 1996)					
County Aid	2,402	6.2	96	103	60
Municipal Aid	0	0.0	0	13	20
Township Aid	114	0.3	5	10	5
Total	2,516	6.5	101	127	85
Local Government Aid (Calendar 1997)	2,495	6.5	100	116	76
Disparity Reduction Aid (Calendar 1997)	231	0.6	9	6	6
Criminal Justice Aid (Payable 1997)	91	0.2	4	5	6
Community Corrections Funding (1997)	187	0.5	8	11	12
HACA (Payable 1997)					
County HACA	1,652	4.3	66	52	39
City/Town HACA	1,005	2.6	40	48	47
School District HACA	632	1.6	25	18	19
Miscellaneous District HACA	15	0.0	1	1	6
Total	3,304	8.6	132	119	111
Total Aids	38,518	100.0	1,544	1,428	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	1	1
Total Property Tax Credits	0	0.0	0	1	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	589	72.4	24	20	18
Regular (Renters)	199	24.5	8	11	18
Targeting Refund	25	3.1	1	1	1
Total Property Tax Refunds	813	100.0	33	32	37
Total Aids/Credits	\$39,331	100.0	1,577	1,461	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$5,566	34.4%	\$223	\$245	\$254
City/Town Levy	2,781	17.2	112	125	156
School District Levy	7,515	46.4	301	345	419
Miscellaneous District Levy	333	2.1	13	28	170
Total Levy	16,195	100.0	649	744	\$999
Less Property Tax Credits	0		0	1	4
Net Property Taxes Payable	16,195		649	743	995
B. Property Valuation					
Market Valuation (1996 Assessment)	971,775		38,966	42,037	\$40,617
Net Tax Capacity (1996 Assessment)	13,584		545	629	\$787
C. Average Tax Rate (Payable 1997)	1.192				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$14,772	50.3%	\$592	\$619	\$905
Sales/Use Tax (Calendar 1996)	5,712	19.4	229	367	528
Motor Vehicle Sales Tax (Calendar 1996)	1,999	6.8	80	79	83
Motor Vehicle License Tax (Calendar 1996)	2,311	7.9	93	92	96
Motor Fuels Tax (Calendar 1996)	2,609	8.9	105	110	108
Corporate Income Tax (Calendar 1997)	1,982	6.7	79	84	140
Total State Taxes	\$29,385	100.0	\$1,178	\$1,351	\$1,860

	LINCOLN			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$4,938	55.6%	\$736	\$725	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	0	0.0 *	0	254	239
Aid to Families with Dependent Children	0	0.0 *	0	13	27
General Assistance including GAMC	0	0.0 *	0	25	42
Social Services	0	0.0 *	0	96	93
Miscellaneous	0	0.0 *	0	11	14
Total	0	0.0 *	0	399	414
Highway Aid (Calendar 1996)					
County Aid	1,734	19.5	259	172	60
Municipal Aid	0	0.0	0	7	20
Township Aid	228	2.6	34	29	5
Total	1,962	22.1	293	207	85
Local Government Aid (Calendar 1997)	680	7.7	101	117	76
Disparity Reduction Aid (Calendar 1997)	104	1.2	15	11	6
Criminal Justice Aid (Payable 1997)	25	0.3	4	4	6
Community Corrections Funding (1997)	36	0.4	5	9	12
HACA (Payable 1997)					
County HACA	692	7.8	103	64	39
City/Town HACA	353	4.0	53	52	47
School District HACA	85	1.0	13	17	19
Miscellaneous District HACA	6	0.1	1	1	6
Total	1,137	12.8	170	134	111
Total Aids	8,882	100.0	1,324	1,607	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	150	80.4	22	19	18
Regular (Renters)	31	16.5	5	9	18
Targeting Refund	6	3.1	1	1	1
Total Property Tax Refunds	187	100.0	28	29	37
Total Aids/Credits	\$9,069	100.0	1,352	1,636	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$2,342	47.4%	\$349	\$276	\$254
City/Town Levy	589	11.9	88	120	156
School District Levy	1,957	39.7	292	368	419
Miscellaneous District Levy	48	1.0	7	36	170
Total Levy	4,936	100.0	736	800	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	4,936		736	800	995
B. Property Valuation					
Market Valuation (1996 Assessment)	297,501		44,357	49,490	\$40,617
Net Tax Capacity (1996 Assessment)	4,186		624	706	\$787
C. Average Tax Rate (Payable 1997)	1.179				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$2,185	39.2%	\$326	\$512	\$939
Sales/Use Tax (Calendar 1996)	1,334	23.9	199	336	604
Motor Vehicle Sales Tax (Calendar 1996)	512	9.2	76	82	83
Motor Vehicle License Tax (Calendar 1996)	592	10.6	88	95	96
Motor Fuels Tax (Calendar 1996)	761	13.7	114	130	108
Corporate Income Tax (Calendar 1997)	189	3.4	28	75	140
Total State Taxes	\$5,573	100.0	\$831	\$1,228	\$1,860

*The human service amounts were not available by county for the Region VII N (Lincoln, Lyon, and Murray.) The total human services aid for Region VII N is \$16.6 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 \$398. The estimated total amount in Lincoln County is \$2.7 million.

	LYON			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$18,039	41.1%	\$709	\$725	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	11,116	25.3 *	437	254	239
Aid to Families with Dependent Children	556	1.3 *	22	13	27
General Assistance including GAMC	866	2.0 *	34	25	42
Social Services	3,655	8.3 *	144	96	93
Miscellaneous	433	1.0 *	17	11	14
Total	16,625	37.9 *	654	399	414
Highway Aid (Calendar 1996)					
County Aid	2,452	5.6	96	172	60
Municipal Aid	331	0.8	13	7	20
Township Aid	499	1.1	20	29	5
Total	3,282	7.5	129	207	85
Local Government Aid (Calendar 1997)	2,772	6.3	109	117	76
Disparity Reduction Aid (Calendar 1997)	85	0.2	3	11	6
Criminal Justice Aid (Payable 1997)	115	0.3	5	4	6
Community Corrections Funding (1997)	337	0.8	13	9	12
HACA (Payable 1997)					
County HACA	1,126	2.6	44	64	39
City/Town HACA	1,092	2.5	43	52	47
School District HACA	375	0.9	15	17	19
Miscellaneous District HACA	25	0.1	1	1	6
Total	2,618	6.0	103	134	111
Total Aids	43,871	100.0	1,725	1,607	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	373	48.2	15	19	18
Regular (Renters)	380	49.2	15	9	18
Targeting Refund	21	2.7	1	1	1
Total Property Tax Refunds	774	100.0	30	29	37
Total Aids/Credits	\$44,645	100.0	1,756	1,636	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$5,922	30.3%	\$233	\$276	\$254
City/Town Levy	3,372	17.3	133	120	156
School District Levy	8,413	43.1	331	368	419
Miscellaneous District Levy	1,827	9.4	72	36	170
Total Levy	19,534	100.0	768	800	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	19,534		768	800	995
B. Property Valuation					
Market Valuation (1996 Assessment)	1,041,423		40,951	49,490	\$40,617
Net Tax Capacity (1996 Assessment)	17,912		704	706	\$787
C. Average Tax Rate (Payable 1997)	1.091				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$15,847	39.5%	\$623	\$512	\$939
Sales/Use Tax (Calendar 1996)	13,887	34.7	546	336	604
Motor Vehicle Sales Tax (Calendar 1996)	2,066	5.2	81	82	83
Motor Vehicle License Tax (Calendar 1996)	2,387	6.0	94	95	96
Motor Fuels Tax (Calendar 1996)	2,632	6.6	103	130	108
Corporate Income Tax (Calendar 1997)	3,252	8.1	128	75	140
Total State Taxes	\$40,071	100.0	\$1,576	\$1,228	\$1,860

*The human service amounts were not available by county for the Region VII N (Lincoln, Lyon, and Murray.) The total human services aid for Region VII N is \$16.6 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 \$398. The estimated total amount in Lyon County is \$10.1 million.

	MCLEOD			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$30,063	57.3%	\$872	\$850	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	6,935	13.2	201	234	239
Aid to Families with Dependent Children	303	0.6	9	17	27
General Assistance including GAMC	568	1.1	16	25	42
Social Services	2,447	4.7	71	105	93
Miscellaneous	307	0.6	9	12	14
Total	10,560	20.1	306	392	414
Highway Aid (Calendar 1996)					
County Aid	2,274	4.3	66	98	60
Municipal Aid	767	1.5	22	14	20
Township Aid	402	0.8	12	12	5
Total	3,443	6.6	100	124	85
Local Government Aid (Calendar 1997)	3,023	5.8	88	87	76
Disparity Reduction Aid (Calendar 1997)	184	0.4	5	4	6
Criminal Justice Aid (Payable 1997)	169	0.3	5	5	6
Community Corrections Funding (1997)	356	0.7	10	10	12
HACA (Payable 1997)					
County HACA	1,718	3.3	50	50	39
City/Town HACA	1,975	3.8	57	48	47
School District HACA	948	1.8	27	22	19
Miscellaneous District HACA	18	0.0	1	1	6
Total	4,659	8.9	135	120	111
Total Aids	52,458	100.0	1,521	1,592	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	826	64.8	24	21	18
Regular (Renters)	399	31.3	12	11	18
Targeting Refund	50	3.9	1	1	1
Total Property Tax Refunds	1,275	100.0	37	33	37
Total Aids/Credits	\$53,732	100.0	1,558	1,625	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$7,319	30.8%	\$212	\$235	\$254
City/Town Levy	4,867	20.5	141	125	156
School District Levy	10,176	42.8	295	359	419
Miscellaneous District Levy	1,409	5.9	41	28	170
Total Levy	23,771	100.0	689	748	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	23,771		689	748	995
B. Property Valuation					
Market Valuation (1996 Assessment)	1,186,883		34,409	40,940	\$40,617
Net Tax Capacity (1996 Assessment)	17,626		511	598	\$787
C. Average Tax Rate (Payable 1997)	1.349				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$24,621	46.2%	\$714	\$620	\$905
Sales/Use Tax (Calendar 1996)	14,632	27.5	424	402	528
Motor Vehicle Sales Tax (Calendar 1996)	2,890	5.4	84	81	83
Motor Vehicle License Tax (Calendar 1996)	3,340	6.3	97	94	96
Motor Fuels Tax (Calendar 1996)	3,176	6.0	92	109	108
Corporate Income Tax (Calendar 1997)	4,577	8.6	133	92	140
Total State Taxes	\$53,236	100.0	\$1,543	\$1,398	\$1,860

	MAHNOMEN			HEADWATERS (2)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$8,172	54.2%	\$1,565	\$1,007	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	2,288	15.2	438	329	239
Aid to Families with Dependent Children	361	2.4	69	57	27
General Assistance including GAMC	305	2.0	58	56	42
Social Services	628	4.2	120	100	93
Miscellaneous	104	0.7	20	16	14
Total	3,687	24.4	706	558	414
Highway Aid (Calendar 1996)					
County Aid	1,648	10.9	316	168	60
Municipal Aid	0	0.0	0	5	20
Township Aid	83	0.6	16	11	5
Total	1,731	11.5	331	184	85
Local Government Aid (Calendar 1997)	342	2.3	66	58	76
Disparity Reduction Aid (Calendar 1997)	179	1.2	34	5	6
Criminal Justice Aid (Payable 1997)	32	0.2	6	6	6
Community Corrections Funding (1997)	105	0.7	20	13	12
HACA (Payable 1997)					
County HACA	390	2.6	75	23	39
City/Town HACA	189	1.2	36	18	47
School District HACA	261	1.7	50	21	19
Miscellaneous District HACA	1	0.0	0	0	6
Total	841	5.6	161	62	111
Total Aids	15,089	100.0	2,889	1,893	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	102	69.0	20	12	18
Regular (Renters)	43	29.0	8	9	18
Targeting Refund	3	2.0	1	0	1
Total Property Tax Refunds	148	100.0	28	21	37
Total Aids/Credits	\$15,236	100.0	2,918	1,915	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$2,369	54.1%	\$454	\$297	\$254
City/Town Levy	425	9.7	81	71	156
School District Levy	1,432	32.7	274	310	419
Miscellaneous District Levy	153	3.5	29	13	170
Total Levy	4,378	100.0	838	691	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	4,378		838	691	995
B. Property Valuation					
Market Valuation (1996 Assessment)	176,041		33,711	30,810	\$40,617
Net Tax Capacity (1996 Assessment)	2,655		508	553	\$787
C. Average Tax Rate (Payable 1997)	1.649				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$1,609	30.3%	\$308	\$412	\$905
Sales/Use Tax (Calendar 1996)	2,086	39.3	399	380	528
Motor Vehicle Sales Tax (Calendar 1996)	330	6.2	63	65	83
Motor Vehicle License Tax (Calendar 1996)	381	7.2	73	75	96
Motor Fuels Tax (Calendar 1996)	739	13.9	142	116	108
Corporate Income Tax (Calendar 1997)	168	3.2	32	60	140
Total State Taxes	\$5,313	100.0	\$1,017	\$1,109	\$1,860

	MARSHALL			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$7,773	40.3%	\$728	\$914	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	3,166	16.4	297	315	239
Aid to Families with Dependent Children	128	0.7	12	22	27
General Assistance including GAMC	261	1.4	24	34	42
Social Services	950	4.9	89	109	93
Miscellaneous	81	0.4	8	14	14
Total	4,587	23.8	430	494	414
Highway Aid (Calendar 1996)					
County Aid	3,884	20.1	364	229	60
Municipal Aid	0	0.0	0	12	20
Township Aid	691	3.6	65	35	5
Total	4,575	23.7	429	276	85
Local Government Aid (Calendar 1997)	792	4.1	74	98	76
Disparity Reduction Aid (Calendar 1997)	16	0.1	2	9	6
Criminal Justice Aid (Payable 1997)	38	0.2	4	5	6
Community Corrections Funding (1997)	48	0.2	4	12	12
HACA (Payable 1997)					
County HACA	660	3.4	62	53	39
City/Town HACA	473	2.5	44	46	47
School District HACA	236	1.2	22	28	19
Miscellaneous District HACA	111	0.6	10	7	6
Total	1,481	7.7	139	134	111
Total Aids	19,310	100.0	1,809	1,942	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	10	1
Total Property Tax Credits	0	0.0	0	10	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	100	59.9	9	11	18
Regular (Renters)	64	38.7	6	7	18
Targeting Refund	2	1.4	0	1	1
Total Property Tax Refunds	166	100.0	16	19	37
Total Aids/Credits	\$19,476	100.0	1,824	1,970	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$2,535	27.2%	\$237	\$247	\$254
City/Town Levy	1,195	12.8	112	120	156
School District Levy	5,404	57.9	506	379	419
Miscellaneous District Levy	198	2.1	19	25	170
Total Levy	9,332	100.0	874	771	\$999
Less Property Tax Credits	0		0	10	4
Net Property Taxes Payable	9,332		874	761	995
B. Property Valuation					
Market Valuation (1996 Assessment)	603,201		56,501	41,337	\$40,617
Net Tax Capacity (1996 Assessment)	9,755		914	644	\$787
C. Average Tax Rate (Payable 1997)	0.957				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$4,961	46.2%	\$465	\$569	\$905
Sales/Use Tax (Calendar 1996)	1,806	16.8	169	286	528
Motor Vehicle Sales Tax (Calendar 1996)	828	7.7	78	74	83
Motor Vehicle License Tax (Calendar 1996)	956	8.9	90	86	96
Motor Fuels Tax (Calendar 1996)	1,760	16.4	165	123	108
Corporate Income Tax (Calendar 1997)	419	3.9	39	68	140
Total State Taxes	\$10,730	100.0	\$1,005	\$1,205	\$1,860

	MARTIN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$16,475	62.5%	\$721	\$684	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	0	0.0 *	0	219	239
Aid to Families with Dependent Children	0	0.0 *	0	14	27
General Assistance including GAMC	0	0.0 *	0	23	42
Social Services	0	0.0 *	0	94	93
Miscellaneous	0	0.0 *	0	10	14
Total	0	0.0 *	0	360	414
Highway Aid (Calendar 1996)					
County Aid	2,612	9.9	114	103	60
Municipal Aid	630	2.4	28	13	20
Township Aid	328	1.2	14	10	5
Total	3,569	13.5	156	127	85
Local Government Aid (Calendar 1997)	3,233	12.3	142	116	76
Disparity Reduction Aid (Calendar 1997)	145	0.5	6	6	6
Criminal Justice Aid (Payable 1997)	119	0.5	5	5	6
Community Corrections Funding (1997)	199	0.8	9	11	12
HACA (Payable 1997)					
County HACA	963	3.7	42	52	39
City/Town HACA	1,105	4.2	48	48	47
School District HACA	543	2.1	24	18	19
Miscellaneous District HACA	19	0.1	1	1	6
Total	2,629	10.0	115	119	111
Total Aids	26,370	100.0	1,154	1,428	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	1	1
Total Property Tax Credits	0	0.0	0	1	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	355	60.1	16	20	18
Regular (Renters)	219	37.1	10	11	18
Targeting Refund	17	2.9	1	1	1
Total Property Tax Refunds	591	100.0	26	32	37
Total Aids/Credits	\$26,961	100.0	1,180	1,461	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$5,241	29.5%	\$229	\$245	\$254
City/Town Levy	2,854	16.1	125	125	156
School District Levy	9,063	51.0	397	345	419
Miscellaneous District Levy	622	3.5	27	28	170
Total Levy	17,779	100.0	778	744	\$999
Less Property Tax Credits	0		0	1	4
Net Property Taxes Payable	17,779		778	743	995
B. Property Valuation					
Market Valuation (1996 Assessment)	1,103,916		48,314	42,037	\$40,617
Net Tax Capacity (1996 Assessment)	17,097		748	629	\$787
C. Average Tax Rate (Payable 1997)	1.040				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$12,768	43.0%	\$559	\$619	\$939
Sales/Use Tax (Calendar 1996)	8,174	27.6	358	367	604
Motor Vehicle Sales Tax (Calendar 1996)	1,906	6.4	83	79	83
Motor Vehicle License Tax (Calendar 1996)	2,202	7.4	96	92	96
Motor Fuels Tax (Calendar 1996)	2,844	9.6	124	110	108
Corporate Income Tax (Calendar 1997)	1,770	6.0	77	84	140
Total State Taxes	\$29,665	100.0	\$1,298	\$1,351	\$1,860

*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 \$17.0 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 \$431. The estimated total amount in Martin County is \$9.8 million.

	MEEKER			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$27,115	65.1%	\$1,249	\$850	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	4,928	11.8	227	234	239
Aid to Families with Dependent Children	206	0.5	10	17	27
General Assistance including GAMC	373	0.9	17	25	42
Social Services	1,753	4.2	81	105	93
Miscellaneous	243	0.6	11	12	14
Total	7,504	18.0	346	392	414
Highway Aid (Calendar 1996)					
County Aid	2,023	4.9	93	98	60
Municipal Aid	280	0.7	13	14	20
Township Aid	296	0.7	14	12	5
Total	2,599	6.2	120	124	85
Local Government Aid (Calendar 1997)	1,671	4.0	77	87	76
Disparity Reduction Aid (Calendar 1997)	58	0.1	3	4	6
Criminal Justice Aid (Payable 1997)	107	0.3	5	5	6
Community Corrections Funding (1997)	193	0.5	9	10	12
HACA (Payable 1997)					
County HACA	1,005	2.4	46	50	39
City/Town HACA	1,064	2.6	49	48	47
School District HACA	355	0.9	16	22	19
Miscellaneous District HACA	12	0.0	1	1	6
Total	2,436	5.8	112	120	111
Total Aids	41,683	100.0	1,920	1,592	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	11	100.0	1	0	1
Total Property Tax Credits	11	100.0	1	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	405	66.2	19	21	18
Regular (Renters)	171	28.0	8	11	18
Targeting Refund	36	5.8	2	1	1
Total Property Tax Refunds	612	100.0	28	33	37
Total Aids/Credits	\$42,306	100.0	1,949	1,625	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$4,482	31.6%	\$206	\$235	\$254
City/Town Levy	2,597	18.3	120	125	156
School District Levy	6,955	49.1	320	359	419
Miscellaneous District Levy	138	1.0	6	28	170
Total Levy	14,172	100.0	653	748	\$999
Less Property Tax Credits	11		1	0	4
Net Property Taxes Payable	14,160		652	748	995
B. Property Valuation					
Market Valuation (1996 Assessment)	793,441		36,546	40,940	\$40,617
Net Tax Capacity (1996 Assessment)	10,836		499	598	\$787
C. Average Tax Rate (Payable 1997)	1.308				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$11,418	48.7%	\$526	\$620	\$905
Sales/Use Tax (Calendar 1996)	4,760	20.3	219	402	528
Motor Vehicle Sales Tax (Calendar 1996)	1,697	7.2	78	81	83
Motor Vehicle License Tax (Calendar 1996)	1,961	8.4	90	94	96
Motor Fuels Tax (Calendar 1996)	2,345	10.0	108	109	108
Corporate Income Tax (Calendar 1997)	1,243	5.3	57	92	140
Total State Taxes	\$23,423	100.0	\$1,079	\$1,398	\$1,860

	MILLE LACS			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$27,637	61.5%	\$1,338	\$843	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	6,801	15.1	329	226	239
Aid to Families with Dependent Children	875	1.9	42	23	27
General Assistance including GAMC	698	1.6	34	34	42
Social Services	2,325	5.2	113	96	93
Miscellaneous	335	0.7	16	12	14
Total	11,034	24.6	534	391	414
Highway Aid (Calendar 1996)					
County Aid	2,454	5.5	119	108	60
Municipal Aid	0	0.0	0	4	20
Township Aid	347	0.8	17	8	5
Total	2,800	6.2	136	120	85
Local Government Aid (Calendar 1997)	1,006	2.2	49	38	76
Disparity Reduction Aid (Calendar 1997)	67	0.2	3	2	6
Criminal Justice Aid (Payable 1997)	113	0.3	5	5	6
Community Corrections Funding (1997)	325	0.7	16	13	12
HACA (Payable 1997)					
County HACA	932	2.1	45	56	39
City/Town HACA	466	1.0	23	25	47
School District HACA	529	1.2	26	28	19
Miscellaneous District HACA	4	0.0	0	0	6
Total	1,931	4.3	94	109	111
Total Aids	44,914	100.0	2,175	1,519	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	3	100.0	0	0	1
Total Property Tax Credits	3	100.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	589	68.7	29	21	18
Regular (Renters)	250	29.2	12	11	18
Targeting Refund	18	2.2	1	1	1
Total Property Tax Refunds	858	100.0	42	33	37
Total Aids/Credits	\$45,775	100.0	2,217	1,552	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$6,315	45.6%	\$306	\$272	\$254
City/Town Levy	1,721	12.4	83	102	156
School District Levy	5,022	36.2	243	264	419
Miscellaneous District Levy	805	5.8	39	32	170
Total Levy	13,863	100.0	671	670	\$999
Less Property Tax Credits	3		0	0	4
Net Property Taxes Payable	13,860		671	670	995
B. Property Valuation					
Market Valuation (1996 Assessment)	591,629		28,653	32,035	\$40,617
Net Tax Capacity (1996 Assessment)	8,569		415	486	\$787
C. Average Tax Rate (Payable 1997)	1.618				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$12,033	42.4%	\$583	\$581	\$905
Sales/Use Tax (Calendar 1996)	7,480	26.3	362	274	528
Motor Vehicle Sales Tax (Calendar 1996)	1,536	5.4	74	76	83
Motor Vehicle License Tax (Calendar 1996)	1,775	6.2	86	87	96
Motor Fuels Tax (Calendar 1996)	4,005	14.1	194	159	108
Corporate Income Tax (Calendar 1997)	1,578	5.6	76	52	140
Total State Taxes	\$28,407	100.0	\$1,376	\$1,229	\$1,860

I. Major State Aids/Credits	MORRISON			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1996-1997)	\$31,876	57.0%	\$1,021	\$891	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	8,671	15.5	278	295	239
Aid to Families with Dependent Children	850	1.5	27	33	27
General Assistance including GAMC	827	1.5	26	44	42
Social Services	2,987	5.3	96	114	93
Miscellaneous	396	0.7	13	15	14
Total	13,731	24.6	440	501	414
Highway Aid (Calendar 1996)					
County Aid	3,273	5.9	105	102	60
Municipal Aid	305	0.5	10	4	20
Township Aid	365	0.7	12	12	5
Total	3,943	7.1	126	118	85
Local Government Aid (Calendar 1997)	2,140	3.8	69	64	76
Disparity Reduction Aid (Calendar 1997)	88	0.2	3	4	6
Criminal Justice Aid (Payable 1997)	139	0.2	4	6	6
Community Corrections Funding (1997)	430	0.8	14	13	12
HACA (Payable 1997)					
County HACA	1,634	2.9	52	38	39
City/Town HACA	859	1.5	28	30	47
School District HACA	1,024	1.8	33	21	19
Miscellaneous District HACA	15	0.0	0	1	6
Total	3,533	6.3	113	90	111
Total Aids	55,880	100.0	1,789	1,686	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	6	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	6	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	902	72.2	29	19	18
Regular (Renters)	317	25.4	10	9	18
Targeting Refund	30	2.4	1	1	1
Total Property Tax Refunds	1,248	100.0	40	28	37
Total Aids/Credits	\$57,128	100.0	1,829	1,720	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$7,471	41.5%	\$239	\$266	\$254
City/Town Levy	2,571	14.3	82	119	156
School District Levy	7,348	40.8	235	360	419
Miscellaneous District Levy	624	3.5	20	20	170
Total Levy	18,014	100.0	577	764	\$999
Less Property Tax Credits	0		0	6	4
Net Property Taxes Payable	18,014		577	758	995
B. Property Valuation					
Market Valuation (1996 Assessment)	947,793		30,345	40,970	\$40,617
Net Tax Capacity (1996 Assessment)	13,679		438	691	\$787
C. Average Tax Rate (Payable 1997)	1.317				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$13,173	41.8%	\$422	\$475	\$905
Sales/Use Tax (Calendar 1996)	7,690	24.4	246	408	528
Motor Vehicle Sales Tax (Calendar 1996)	2,240	7.1	72	73	83
Motor Vehicle License Tax (Calendar 1996)	2,589	8.2	83	84	96
Motor Fuels Tax (Calendar 1996)	4,224	13.4	135	130	108
Corporate Income Tax (Calendar 1997)	1,569	5.0	50	56	140
Total State Taxes	\$31,485	100.0	\$1,008	\$1,227	\$1,860

	MOWER			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$26,873	44.6%	\$715	\$747	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	10,451	17.3	278	209	239
Aid to Families with Dependent Children	738	1.2	20	16	27
General Assistance including GAMC	1,311	2.2	35	29	42
Social Services	4,410	7.3	117	89	93
Miscellaneous	561	0.9	15	12	14
Total	17,471	29.0	465	354	414
Highway Aid (Calendar 1996)					
County Aid	3,301	5.5	88	79	60
Municipal Aid	746	1.2	20	15	20
Township Aid	566	0.9	15	8	5
Total	4,613	7.7	123	102	85
Local Government Aid (Calendar 1997)	5,358	8.9	143	92	76
Disparity Reduction Aid (Calendar 1997)	778	1.3	21	8	6
Criminal Justice Aid (Payable 1997)	197	0.3	5	5	6
Community Corrections Funding (1997)	389	0.6	10	11	12
HACA (Payable 1997)					
County HACA	1,968	3.3	52	43	39
City/Town HACA	2,081	3.5	55	51	47
School District HACA	549	0.9	15	17	19
Miscellaneous District HACA	15	0.0	0	0	6
Total	4,613	7.7	123	111	111
Total Aids	60,293	100.0	1,605	1,430	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	587	56.3	16	16	18
Regular (Renters)	421	40.4	11	11	18
Targeting Refund	35	3.3	1	2	1
Total Property Tax Refunds	1,043	100.0	28	29	37
Total Aids/Credits	\$61,336	100.0	1,632	1,459	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$8,073	35.3%	\$215	\$218	\$254
City/Town Levy	3,868	16.9	103	142	156
School District Levy	10,175	44.5	271	369	419
Miscellaneous District Levy	765	3.3	20	35	170
Total Levy	22,882	100.0	609	765	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	22,882		609	765	995
B. Property Valuation					
Market Valuation (1996 Assessment)	1,286,443		34,237	36,644	\$40,617
Net Tax Capacity (1996 Assessment)	18,816		501	623	\$787
C. Average Tax Rate (Payable 1997)	1.216				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$21,003	45.7%	\$559	\$723	\$905
Sales/Use Tax (Calendar 1996)	11,203	24.4	298	376	528
Motor Vehicle Sales Tax (Calendar 1996)	3,070	6.7	82	80	83
Motor Vehicle License Tax (Calendar 1996)	3,548	7.7	94	92	96
Motor Fuels Tax (Calendar 1996)	4,099	8.9	109	112	108
Corporate Income Tax (Calendar 1997)	3,064	6.7	82	111	140
Total State Taxes	\$45,987	100.0	\$1,224	\$1,494	\$1,860

	MURRAY			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$6,398	53.8%	\$665	\$725	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	0	0.0 *	0	254	239
Aid to Families with Dependent Children	0	0.0 *	0	13	27
General Assistance including GAMC	0	0.0 *	0	25	42
Social Services	0	0.0 *	0	96	93
Miscellaneous	0	0.0 *	0	11	14
Total	0	0.0 *	0	399	414
Highway Aid (Calendar 1996)					
County Aid	2,259	19.0	235	172	60
Municipal Aid	0	0.0	0	7	20
Township Aid	490	4.1	51	29	5
Total	2,750	23.1	286	207	85
Local Government Aid (Calendar 1997)	1,013	8.5	105	117	76
Disparity Reduction Aid (Calendar 1997)	147	1.2	15	11	6
Criminal Justice Aid (Payable 1997)	38	0.3	4	4	6
Community Corrections Funding (1997)	49	0.4	5	9	12
HACA (Payable 1997)					
County HACA	754	6.3	78	64	39
City/Town HACA	537	4.5	56	52	47
School District HACA	191	1.6	20	17	19
Miscellaneous District HACA	11	0.1	1	1	6
Total	1,493	12.6	155	134	111
Total Aids	11,887	100.0	1,235	1,607	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	196	84.5	20	19	18
Regular (Renters)	32	13.6	3	9	18
Targeting Refund	4	1.9	0	1	1
Total Property Tax Refunds	232	100.0	24	29	37
Total Aids/Credits	\$12,119	100.0	1,259	1,636	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$3,020	37.6%	\$314	\$276	\$254
City/Town Levy	1,034	12.9	107	120	156
School District Levy	3,935	49.0	409	368	419
Miscellaneous District Levy	34	0.4	4	36	170
Total Levy	8,023	100.0	834	800	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	8,023		834	800	995
B. Property Valuation					
Market Valuation (1996 Assessment)	574,481		59,693	49,490	\$40,617
Net Tax Capacity (1996 Assessment)	7,420		771	706	\$787
C. Average Tax Rate (Payable 1997)	1.081				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$4,128	44.5%	\$429	\$512	\$939
Sales/Use Tax (Calendar 1996)	1,997	21.5	208	336	604
Motor Vehicle Sales Tax (Calendar 1996)	806	8.7	84	82	83
Motor Vehicle License Tax (Calendar 1996)	932	10.1	97	95	96
Motor Fuels Tax (Calendar 1996)	1,046	11.3	109	130	108
Corporate Income Tax (Calendar 1997)	360	3.9	37	75	140
Total State Taxes	\$9,269	100.0	\$963	\$1,228	\$1,860

*The human service amounts were not available by county for the Region VII N (Lincoln, Lyon, and Murray.) The total human services aid for Region VII N is \$16.6 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 \$398. The estimated total amount in Murray County is \$3.8 million.

	NICOLLET			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$10,407	36.4%	\$347	\$684	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	4,505	15.8	150	219	239
Aid to Families with Dependent Children	286	1.0	10	14	27
General Assistance including GAMC	560	2.0	19	23	42
Social Services	2,142	7.5	71	94	93
Miscellaneous	257	0.9	9	10	14
Total	7,749	27.1	259	360	414
Highway Aid (Calendar 1996)					
County Aid	2,333	8.2	78	103	60
Municipal Aid	655	2.3	22	13	20
Township Aid	226	0.8	8	10	5
Total	3,214	11.3	107	127	85
Local Government Aid (Calendar 1997)	3,005	10.5	100	116	76
Disparity Reduction Aid (Calendar 1997)	45	0.2	2	6	6
Criminal Justice Aid (Payable 1997)	150	0.5	5	5	6
Community Corrections Funding (1997)	412	1.4	14	11	12
HACA (Payable 1997)					
County HACA	1,484	5.2	50	52	39
City/Town HACA	1,372	4.8	46	48	47
School District HACA	695	2.4	23	18	19
Miscellaneous District HACA	18	0.1	1	1	6
Total	3,570	12.5	119	119	111
Total Aids	28,554	100.0	953	1,428	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	2	100.0	0	1	1
Total Property Tax Credits	2	100.0	0	1	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	510	57.2	17	20	18
Regular (Renters)	362	40.6	12	11	18
Targeting Refund	20	2.2	1	1	1
Total Property Tax Refunds	892	100.0	30	32	37
Total Aids/Credits	\$29,448	100.0	983	1,461	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$7,267	34.9%	\$243	\$245	\$254
City/Town Levy	3,316	15.9	111	125	156
School District Levy	9,469	45.5	316	345	419
Miscellaneous District Levy	758	3.6	25	28	170
Total Levy	20,809	100.0	694	744	\$999
Less Property Tax Credits	2		0	1	4
Net Property Taxes Payable	20,807		694	743	995
B. Property Valuation					
Market Valuation (1996 Assessment)	1,141,185		38,084	42,037	\$40,617
Net Tax Capacity (1996 Assessment)	16,921		565	629	\$787
C. Average Tax Rate (Payable 1997)	1.230				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$20,730	53.0%	\$692	\$619	\$905
Sales/Use Tax (Calendar 1996)	7,465	19.1	249	367	528
Motor Vehicle Sales Tax (Calendar 1996)	2,210	5.7	74	79	83
Motor Vehicle License Tax (Calendar 1996)	2,554	6.5	85	92	96
Motor Fuels Tax (Calendar 1996)	3,521	9.0	117	110	108
Corporate Income Tax (Calendar 1997)	2,597	6.6	87	84	140
Total State Taxes	\$39,077	100.0	\$1,304	\$1,351	\$1,860

	NOBLES			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$16,445	48.4%	\$799	\$725	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	4,768	14.0	232	254	239
Aid to Families with Dependent Children	353	1.0	17	13	27
General Assistance including GAMC	502	1.5	24	25	42
Social Services	2,132	6.3	104	96	93
Miscellaneous	218	0.6	11	11	14
Total	7,972	23.5	388	399	414
Highway Aid (Calendar 1996)					
County Aid	2,806	8.3	136	172	60
Municipal Aid	285	0.8	14	7	20
Township Aid	640	1.9	31	29	5
Total	3,731	11.0	181	207	85
Local Government Aid (Calendar 1997)	2,515	7.4	122	117	76
Disparity Reduction Aid (Calendar 1997)	231	0.7	11	11	6
Criminal Justice Aid (Payable 1997)	65	0.2	3	4	6
Community Corrections Funding (1997)	255	0.8	12	9	12
HACA (Payable 1997)					
County HACA	1,049	3.1	51	64	39
City/Town HACA	1,159	3.4	56	52	47
School District HACA	510	1.5	25	17	19
Miscellaneous District HACA	20	0.1	1	1	6
Total	2,738	8.1	133	134	111
Total Aids	33,953	100.0	1,651	1,607	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	341	58.0	17	19	18
Regular (Renters)	239	40.8	12	9	18
Targeting Refund	7	1.2	0	1	1
Total Property Tax Refunds	587	100.0	29	29	37
Total Aids/Credits	\$34,540	100.0	1,679	1,636	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$4,040	28.1%	\$196	\$276	\$254
City/Town Levy	2,617	18.2	127	120	156
School District Levy	6,894	48.0	335	368	419
Miscellaneous District Levy	819	5.7	40	36	170
Total Levy	14,371	100.0	699	800	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	14,371		699	800	995
B. Property Valuation					
Market Valuation (1996 Assessment)	954,284		46,392	49,490	\$40,617
Net Tax Capacity (1996 Assessment)	13,893		675	706	\$787
C. Average Tax Rate (Payable 1997)	1.034				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$12,304	43.3%	\$598	\$512	\$905
Sales/Use Tax (Calendar 1996)	7,800	27.5	379	336	528
Motor Vehicle Sales Tax (Calendar 1996)	1,694	6.0	82	82	83
Motor Vehicle License Tax (Calendar 1996)	1,957	6.9	95	95	96
Motor Fuels Tax (Calendar 1996)	2,885	10.2	140	130	108
Corporate Income Tax (Calendar 1997)	1,775	6.2	86	75	140
Total State Taxes	\$28,415	100.0	\$1,381	\$1,228	\$1,860

	NORMAN			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$6,693	39.3%	\$855	\$914	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	3,785	22.2	483	315	239
Aid to Families with Dependent Children	160	0.9	20	22	27
General Assistance including GAMC	306	1.8	39	34	42
Social Services	902	5.3	115	109	93
Miscellaneous	99	0.6	13	14	14
Total	5,252	30.9	671	494	414
Highway Aid (Calendar 1996)					
County Aid	2,361	13.9	301	229	60
Municipal Aid	0	0.0	0	12	20
Township Aid	278	1.6	36	35	5
Total	2,639	15.5	337	276	85
Local Government Aid (Calendar 1997)	848	5.0	108	98	76
Disparity Reduction Aid (Calendar 1997)	47	0.3	6	9	6
Criminal Justice Aid (Payable 1997)	30	0.2	4	5	6
Community Corrections Funding (1997)	86	0.5	11	12	12
HACA (Payable 1997)					
County HACA	636	3.7	81	53	39
City/Town HACA	363	2.1	46	46	47
School District HACA	357	2.1	46	28	19
Miscellaneous District HACA	65	0.4	8	7	6
Total	1,421	8.4	181	134	111
Total Aids	17,016	100.0	2,173	1,942	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	10	1
Total Property Tax Credits	0	0.0	0	10	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	105	70.0	13	11	18
Regular (Renters)	44	29.1	6	7	18
Targeting Refund	1	0.9	0	1	1
Total Property Tax Refunds	150	100.0	19	19	37
Total Aids/Credits	\$17,166	100.0	2,192	1,970	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$2,433	37.2%	\$311	\$247	\$254
City/Town Levy	875	13.4	112	120	156
School District Levy	3,024	46.2	386	379	419
Miscellaneous District Levy	212	3.2	27	25	170
Total Levy	6,545	100.0	836	771	\$999
Less Property Tax Credits	0		0	10	4
Net Property Taxes Payable	6,545		836	761	995
B. Property Valuation					
Market Valuation (1996 Assessment)	432,368		55,205	41,337	\$40,617
Net Tax Capacity (1996 Assessment)	5,696		727	644	\$787
C. Average Tax Rate (Payable 1997)	1.149				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$5,754	54.9%	\$735	\$569	\$905
Sales/Use Tax (Calendar 1996)	2,034	19.4	260	286	528
Motor Vehicle Sales Tax (Calendar 1996)	617	5.9	79	74	83
Motor Vehicle License Tax (Calendar 1996)	713	6.8	91	86	96
Motor Fuels Tax (Calendar 1996)	1,081	10.3	138	123	108
Corporate Income Tax (Calendar 1997)	283	2.7	36	68	140
Total State Taxes	\$10,483	100.0	\$1,338	\$1,205	\$1,860

	OLMSTED			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$80,455	53.1%	\$690	\$747	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	21,663	14.3	186	209	239
Aid to Families with Dependent Children	2,420	1.6	21	16	27
General Assistance including GAMC	5,107	3.4	44	29	42
Social Services	11,617	7.7	100	89	93
Miscellaneous	1,487	1.0	13	12	14
Total	42,294	27.9	363	354	414
Highway Aid (Calendar 1996)					
County Aid	4,167	2.8	36	79	60
Municipal Aid	2,204	1.5	19	15	20
Township Aid	373	0.2	3	8	5
Total	6,744	4.5	58	102	85
Local Government Aid (Calendar 1997)	7,158	4.7	61	92	76
Disparity Reduction Aid (Calendar 1997)	57	0.0	0	8	6
Criminal Justice Aid (Payable 1997)	618	0.4	5	5	6
Community Corrections Funding (1997)	1,286	0.8	11	11	12
HACA (Payable 1997)					
County HACA	5,783	3.8	50	43	39
City/Town HACA	5,479	3.6	47	51	47
School District HACA	1,567	1.0	13	17	19
Miscellaneous District HACA	64	0.0	1	0	6
Total	12,893	8.5	111	111	111
Total Aids	151,505	100.0	1,300	1,430	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	1,198	41.2	10	16	18
Regular (Renters)	1,639	56.4	14	11	18
Targeting Refund	70	2.4	1	2	1
Total Property Tax Refunds	2,907	100.0	25	29	37
Total Aids/Credits	\$154,412	100.0	1,325	1,459	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$29,866	28.4%	\$256	\$218	\$254
City/Town Levy	18,431	17.5	158	142	156
School District Levy	52,008	49.5	446	369	419
Miscellaneous District Levy	4,844	4.6	42	35	170
Total Levy	105,149	100.0	902	765	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	105,149		902	765	995
B. Property Valuation					
Market Valuation (1996 Assessment)	4,262,773		36,579	36,644	\$40,617
Net Tax Capacity (1996 Assessment)	82,586		709	623	\$787
C. Average Tax Rate (Payable 1997)	1.273				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$112,173	48.5%	\$963	\$723	\$905
Sales/Use Tax (Calendar 1996)	65,792	28.5	565	376	528
Motor Vehicle Sales Tax (Calendar 1996)	9,797	4.2	84	80	83
Motor Vehicle License Tax (Calendar 1996)	11,322	4.9	97	92	96
Motor Fuels Tax (Calendar 1996)	11,302	4.9	97	112	108
Corporate Income Tax (Calendar 1997)	20,714	9.0	178	111	140
Total State Taxes	\$231,100	100.0	\$1,983	\$1,494	\$1,860

I. Major State Aids/Credits	OTTER TAIL			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1996-1997)	\$38,431	47.4%	\$710	\$758	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	16,149	19.9	298	269	239
Aid to Families with Dependent Children	668	0.8	12	23	27
General Assistance including GAMC	1,752	2.2	32	36	42
Social Services	5,449	6.7	101	104	93
Miscellaneous	610	0.8	11	12	14
Total	24,628	30.3	455	445	414
Highway Aid (Calendar 1996)					
County Aid	6,499	8.0	120	122	60
Municipal Aid	532	0.7	10	11	20
Township Aid	831	1.0	15	15	5
Total	7,862	9.7	145	147	85
Local Government Aid (Calendar 1997)	4,078	5.0	75	86	76
Disparity Reduction Aid (Calendar 1997)	53	0.1	1	2	6
Criminal Justice Aid (Payable 1997)	242	0.3	4	5	6
Community Corrections Funding (1997)	380	0.5	7	8	12
HACA (Payable 1997)					
County HACA	2,384	2.9	44	46	39
City/Town HACA	1,925	2.4	36	34	47
School District HACA	1,033	1.3	19	20	19
Miscellaneous District HACA	147	0.2	3	3	6
Total	5,488	6.8	101	103	111
Total Aids	81,161	100.0	1,499	1,555	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	22	1
Total Property Tax Credits	0	0.0	0	22	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	724	60.9	13	16	18
Regular (Renters)	441	37.1	8	10	18
Targeting Refund	23	1.9	0	1	1
Total Property Tax Refunds	1,188	100.0	22	26	37
Total Aids/Credits	\$82,349	100.0	1,520	1,604	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$11,964	32.5%	\$221	\$260	\$254
City/Town Levy	5,973	16.2	110	101	156
School District Levy	17,110	46.5	316	325	419
Miscellaneous District Levy	1,725	4.7	32	30	170
Total Levy	36,772	100.0	679	716	\$999
Less Property Tax Credits	0		0	22	4
Net Property Taxes Payable	36,772		679	694	995
B. Property Valuation					
Market Valuation (1996 Assessment)	2,089,057		38,572	38,165	\$40,617
Net Tax Capacity (1996 Assessment)	32,060		592	584	\$787
C. Average Tax Rate (Payable 1997)	1.147				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$25,876	37.6%	\$478	\$494	\$905
Sales/Use Tax (Calendar 1996)	22,941	33.4	424	370	528
Motor Vehicle Sales Tax (Calendar 1996)	4,204	6.1	78	74	83
Motor Vehicle License Tax (Calendar 1996)	4,859	7.1	90	85	96
Motor Fuels Tax (Calendar 1996)	7,418	10.8	137	132	108
Corporate Income Tax (Calendar 1997)	3,431	5.0	63	61	140
Total State Taxes	\$68,730	100.0	\$1,269	\$1,215	\$1,860

	PENNINGTON			NW (1)	STATE
	Amount				
I. Major State Aids/Credits	(000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1996-1997)	\$12,659	50.6%	\$928	\$914	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	3,367	13.5	247	315	239
Aid to Families with Dependent Children	220	0.9	16	22	27
General Assistance including GAMC	433	1.7	32	34	42
Social Services	1,929	7.7	141	109	93
Miscellaneous	275	1.1	20	14	14
Total	6,224	24.9	456	494	414
Highway Aid (Calendar 1996)					
County Aid	2,053	8.2	150	229	60
Municipal Aid	409	1.6	30	12	20
Township Aid	100	0.4	7	35	5
Total	2,562	10.2	188	276	85
Local Government Aid (Calendar 1997)	1,306	5.2	96	98	76
Disparity Reduction Aid (Calendar 1997)	270	1.1	20	9	6
Criminal Justice Aid (Payable 1997)	75	0.3	5	5	6
Community Corrections Funding (1997)	196	0.8	14	12	12
HACA (Payable 1997)					
County HACA	645	2.6	47	53	39
City/Town HACA	612	2.4	45	46	47
School District HACA	422	1.7	31	28	19
Miscellaneous District HACA	60	0.2	4	7	6
Total	1,739	6.9	127	134	111
Total Aids	25,031	100.0	1,834	1,942	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	10	1
Total Property Tax Credits	0	0.0	0	10	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	140	50.2	10	11	18
Regular (Renters)	135	48.4	10	7	18
Targeting Refund	4	1.4	0	1	1
Total Property Tax Refunds	279	100.0	20	19	37
Total Aids/Credits	\$25,311	100.0	1,855	1,970	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$3,183	40.2%	\$233	\$247	\$254
City/Town Levy	1,353	17.1	99	120	156
School District Levy	3,289	41.5	241	379	419
Miscellaneous District Levy	94	1.2	7	25	170
Total Levy	7,919	100.0	580	771	\$999
Less Property Tax Credits	0		0	10	4
Net Property Taxes Payable	7,919		580	761	995
B. Property Valuation					
Market Valuation (1996 Assessment)	328,073		24,040	41,337	\$40,617
Net Tax Capacity (1996 Assessment)	5,247		384	644	\$787
C. Average Tax Rate (Payable 1997)	1.509				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$11,295	51.1%	\$828	\$569	\$905
Sales/Use Tax (Calendar 1996)	6,121	27.7	449	286	528
Motor Vehicle Sales Tax (Calendar 1996)	999	4.5	73	74	83
Motor Vehicle License Tax (Calendar 1996)	1,154	5.2	85	86	96
Motor Fuels Tax (Calendar 1996)	1,208	5.5	89	123	108
Corporate Income Tax (Calendar 1997)	1,306	5.9	96	68	140
Total State Taxes	\$22,083	100.0	\$1,618	\$1,205	\$1,860

	PINE			E CENTRAL (7E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$20,554	51.2%	\$872	\$843	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	6,418	16.0	272	226	239
Aid to Families with Dependent Children	716	1.8	30	23	27
General Assistance including GAMC	989	2.5	42	34	42
Social Services	2,386	5.9	101	96	93
Miscellaneous	381	0.9	16	12	14
Total	10,888	27.1	462	391	414
Highway Aid (Calendar 1996)					
County Aid	4,757	11.8	202	108	60
Municipal Aid	0	0.0	0	4	20
Township Aid	260	0.6	11	8	5
Total	5,017	12.5	213	120	85
Local Government Aid (Calendar 1997)	1,021	2.5	43	38	76
Disparity Reduction Aid (Calendar 1997)	3	0.0	0	2	6
Criminal Justice Aid (Payable 1997)	162	0.4	7	5	6
Community Corrections Funding (1997)	273	0.7	12	13	12
HACA (Payable 1997)					
County HACA	897	2.2	38	56	39
City/Town HACA	575	1.4	24	25	47
School District HACA	767	1.9	33	28	19
Miscellaneous District HACA	6	0.0	0	0	6
Total	2,245	5.6	95	109	111
Total Aids	40,163	100.0	1,703	1,519	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	11	100.0	0	0	1
Total Property Tax Credits	11	100.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	399	62.8	17	21	18
Regular (Renters)	227	35.7	10	11	18
Targeting Refund	10	1.6	0	1	1
Total Property Tax Refunds	636	100.0	27	33	37
Total Aids/Credits	\$40,811	100.0	1,731	1,552	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$5,998	37.2%	\$254	\$272	\$254
City/Town Levy	2,271	14.1	96	102	156
School District Levy	6,943	43.1	294	264	419
Miscellaneous District Levy	904	5.6	38	32	170
Total Levy	16,116	100.0	683	670	\$999
Less Property Tax Credits	11		0	0	4
Net Property Taxes Payable	16,105		683	670	995
B. Property Valuation					
Market Valuation (1996 Assessment)	780,643		33,103	32,035	\$40,617
Net Tax Capacity (1996 Assessment)	12,422		527	486	\$787
C. Average Tax Rate (Payable 1997)	1.297				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$9,766	38.3%	\$414	\$581	\$905
Sales/Use Tax (Calendar 1996)	6,103	23.9	259	274	528
Motor Vehicle Sales Tax (Calendar 1996)	1,715	6.7	73	76	83
Motor Vehicle License Tax (Calendar 1996)	1,982	7.8	84	87	96
Motor Fuels Tax (Calendar 1996)	5,167	20.3	219	159	108
Corporate Income Tax (Calendar 1997)	776	3.0	33	52	140
Total State Taxes	\$25,511	100.0	\$1,082	\$1,229	\$1,860

	PIPESTONE			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$8,312	47.5%	\$797	\$725	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	2,927	16.7	281	254	239
Aid to Families with Dependent Children	136	0.8	13	13	27
General Assistance including GAMC	292	1.7	28	25	42
Social Services	931	5.3	89	96	93
Miscellaneous	149	0.9	14	11	14
Total	4,436	25.4	425	399	414
Highway Aid (Calendar 1996)					
County Aid	1,748	10.0	168	172	60
Municipal Aid	0	0.0	0	7	20
Township Aid	176	1.0	17	29	5
Total	1,925	11.0	185	207	85
Local Government Aid (Calendar 1997)	1,256	7.2	121	117	76
Disparity Reduction Aid (Calendar 1997)	238	1.4	23	11	6
Criminal Justice Aid (Payable 1997)	36	0.2	3	4	6
Community Corrections Funding (1997)	85	0.5	8	9	12
HACA (Payable 1997)					
County HACA	688	3.9	66	64	39
City/Town HACA	424	2.4	41	52	47
School District HACA	88	0.5	8	17	19
Miscellaneous District HACA	8	0.0	1	1	6
Total	1,207	6.9	116	134	111
Total Aids	17,496	100.0	1,678	1,607	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	242	76.8	23	19	18
Regular (Renters)	66	21.1	6	9	18
Targeting Refund	7	2.1	1	1	1
Total Property Tax Refunds	315	100.0	30	29	37
Total Aids/Credits	\$17,811	100.0	1,708	1,636	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$3,340	46.0%	\$320	\$276	\$254
City/Town Levy	1,024	14.1	98	120	156
School District Levy	2,615	36.0	251	368	419
Miscellaneous District Levy	285	3.9	27	36	170
Total Levy	7,264	100.0	697	800	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	7,264		697	800	995
B. Property Valuation					
Market Valuation (1996 Assessment)	391,301		37,528	49,490	\$40,617
Net Tax Capacity (1996 Assessment)	5,353		513	706	\$787
C. Average Tax Rate (Payable 1997)	1.357				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$4,721	42.3%	\$453	\$512	\$905
Sales/Use Tax (Calendar 1996)	2,876	25.7	276	336	528
Motor Vehicle Sales Tax (Calendar 1996)	810	7.2	78	82	83
Motor Vehicle License Tax (Calendar 1996)	936	8.4	90	95	96
Motor Fuels Tax (Calendar 1996)	1,192	10.7	114	130	108
Corporate Income Tax (Calendar 1997)	637	5.7	61	75	140
Total State Taxes	\$11,171	100.0	\$1,071	\$1,228	\$1,860

	POLK			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$28,843	44.7%	\$879	\$914	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	10,749	16.7	328	315	239
Aid to Families with Dependent Children	1,341	2.1	41	22	27
General Assistance including GAMC	1,570	2.4	48	34	42
Social Services	4,783	7.4	146	109	93
Miscellaneous	593	0.9	18	14	14
Total	19,035	29.5	580	494	414
Highway Aid (Calendar 1996)					
County Aid	5,396	8.4	164	229	60
Municipal Aid	707	1.1	22	12	20
Township Aid	1,016	1.6	31	35	5
Total	7,119	11.0	217	276	85
Local Government Aid (Calendar 1997)	4,281	6.6	130	98	76
Disparity Reduction Aid (Calendar 1997)	233	0.4	7	9	6
Criminal Justice Aid (Payable 1997)	161	0.2	5	5	6
Community Corrections Funding (1997)	551	0.9	17	12	12
HACA (Payable 1997)					
County HACA	1,492	2.3	45	53	39
City/Town HACA	1,802	2.8	55	46	47
School District HACA	757	1.2	23	28	19
Miscellaneous District HACA	233	0.4	7	7	6
Total	4,283	6.6	131	134	111
Total Aids	64,505	100.0	1,966	1,942	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	889	100.0	27	10	1
Total Property Tax Credits	889	100.0	27	10	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	361	51.4	11	11	18
Regular (Renters)	314	44.6	10	7	18
Targeting Refund	28	4.0	1	1	1
Total Property Tax Refunds	703	100.0	21	19	37
Total Aids/Credits	\$66,097	100.0	2,015	1,970	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$8,894	33.7%	\$271	\$247	\$254
City/Town Levy	4,420	16.8	135	120	156
School District Levy	11,794	44.7	359	379	419
Miscellaneous District Levy	1,254	4.8	38	25	170
Total Levy	26,362	100.0	804	771	\$999
Less Property Tax Credits	889		27	10	4
Net Property Taxes Payable	25,473		776	761	995
B. Property Valuation					
Market Valuation (1996 Assessment)	1,362,816		41,539	41,337	\$40,617
Net Tax Capacity (1996 Assessment)	20,797		634	644	\$787
C. Average Tax Rate (Payable 1997)	1.268				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$15,625	43.6%	\$476	\$569	\$905
Sales/Use Tax (Calendar 1996)	9,447	26.4	288	286	528
Motor Vehicle Sales Tax (Calendar 1996)	2,329	6.5	71	74	83
Motor Vehicle License Tax (Calendar 1996)	2,692	7.5	82	86	96
Motor Fuels Tax (Calendar 1996)	4,016	11.2	122	123	108
Corporate Income Tax (Calendar 1997)	1,709	4.8	52	68	140
Total State Taxes	\$35,818	100.0	\$1,092	\$1,205	\$1,860

	POPE			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$8,856	46.8%	\$807	\$758	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	3,193	16.9	291	269	239
Aid to Families with Dependent Children	126	0.7	12	23	27
General Assistance including GAMC	388	2.1	35	36	42
Social Services	1,155	6.1	105	104	93
Miscellaneous	121	0.6	11	12	14
Total	4,984	26.4	454	445	414
Highway Aid (Calendar 1996)					
County Aid	2,290	12.1	209	122	60
Municipal Aid	0	0.0	0	11	20
Township Aid	258	1.4	23	15	5
Total	2,548	13.5	232	147	85
Local Government Aid (Calendar 1997)	868	4.6	79	86	76
Disparity Reduction Aid (Calendar 1997)	73	0.4	7	2	6
Criminal Justice Aid (Payable 1997)	46	0.2	4	5	6
Community Corrections Funding (1997)	76	0.4	7	8	12
HACA (Payable 1997)					
County HACA	652	3.4	59	46	39
City/Town HACA	531	2.8	48	34	47
School District HACA	244	1.3	22	20	19
Miscellaneous District HACA	28	0.1	3	3	6
Total	1,455	7.7	133	103	111
Total Aids	18,907	100.0	1,724	1,555	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	10	100.0	1	22	1
Total Property Tax Credits	10	100.0	1	22	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	298	73.2	27	16	18
Regular (Renters)	100	24.7	9	10	18
Targeting Refund	9	2.1	1	1	1
Total Property Tax Refunds	406	100.0	37	26	37
Total Aids/Credits	\$19,323	100.0	1,762	1,604	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$2,727	33.3%	\$249	\$260	\$254
City/Town Levy	1,319	16.1	120	101	156
School District Levy	3,705	45.3	338	325	419
Miscellaneous District Levy	430	5.3	39	30	170
Total Levy	8,181	100.0	746	716	\$999
Less Property Tax Credits	10		1	22	4
Net Property Taxes Payable	8,171		745	694	995
B. Property Valuation					
Market Valuation (1996 Assessment)	443,199		40,405	38,165	\$40,617
Net Tax Capacity (1996 Assessment)	5,956		543	584	\$787
C. Average Tax Rate (Payable 1997)	1.374				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$5,005	41.7%	\$456	\$494	\$905
Sales/Use Tax (Calendar 1996)	3,121	26.0	285	370	528
Motor Vehicle Sales Tax (Calendar 1996)	841	7.0	77	74	83
Motor Vehicle License Tax (Calendar 1996)	972	8.1	89	85	96
Motor Fuels Tax (Calendar 1996)	1,373	11.4	125	132	108
Corporate Income Tax (Calendar 1997)	695	5.8	63	61	140
Total State Taxes	\$12,007	100.0	\$1,095	\$1,215	\$1,860

I. Major State Aids/Credits	RAMSEY			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1996-1997)	\$357,442	46.3%	\$719	\$651	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	150,145	19.5	302	236	239
Aid to Families with Dependent Children	24,298	3.1	49	32	27
General Assistance including GAMC	30,463	3.9	61	48	42
Social Services	58,625	7.6	118	87	93
Miscellaneous	10,314	1.3	21	14	14
Total	273,844	35.5	551	418	414
Highway Aid (Calendar 1996)					
County Aid	9,280	1.2	19	19	60
Municipal Aid	16,986	2.2	34	27	20
Township Aid	11	0.0	0	0	5
Total	26,277	3.4	53	46	85
Local Government Aid (Calendar 1997)	48,873	6.3	98	63	76
Disparity Reduction Aid (Calendar 1997)	1,063	0.1	2	1	6
Criminal Justice Aid (Payable 1997)	3,485	0.5	7	6	6
Community Corrections Funding (1997)	7,117	0.9	14	12	12
HACA (Payable 1997)					
County HACA	12,342	1.6	25	34	39
City/Town HACA	28,077	3.6	56	50	47
School District HACA	8,931	1.2	18	19	19
Miscellaneous District HACA	3,915	0.5	8	10	6
Total	53,264	6.9	107	113	111
Total Aids	771,365	100.0	1,551	1,310	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	9,560	38.4	19	19	18
Regular (Renters)	15,222	61.1	31	24	18
Targeting Refund	144	0.6	0	1	1
Total Property Tax Refunds	24,926	100.0	50	44	37
Total Aids/Credits	\$796,292	100.0	1,601	1,354	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$127,226	24.4%	\$256	\$257	\$254
City/Town Levy	78,288	15.0	157	184	156
School District Levy	201,259	38.6	405	486	419
Miscellaneous District Levy	113,998	21.9	229	287	170
Total Levy	520,771	100.0	1,047	1,214	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	520,771		1,047	1,214	995
B. Property Valuation					
Market Valuation (1996 Assessment)	17,290,204		34,760	43,368	\$40,617
Net Tax Capacity (1996 Assessment)	368,587		741	930	\$787
C. Average Tax Rate (Payable 1997)	1.413				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$504,393	47.5%	\$1,014	\$1,176	\$905
Sales/Use Tax (Calendar 1996)	322,004	30.3	647	660	528
Motor Vehicle Sales Tax (Calendar 1996)	42,525	4.0	85	88	83
Motor Vehicle License Tax (Calendar 1996)	49,145	4.6	99	102	96
Motor Fuels Tax (Calendar 1996)	46,957	4.4	94	98	108
Corporate Income Tax (Calendar 1997)	97,835	9.2	197	191	140
Total State Taxes	\$1,062,859	100.0	\$2,137	\$2,314	\$1,860

	RED LAKE			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$4,490	44.9%	\$1,008	\$914	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	1,708	17.1	383	315	239
Aid to Families with Dependent Children	63	0.6	14	22	27
General Assistance including GAMC	125	1.3	28	34	42
Social Services	224	2.2	50	109	93
Miscellaneous	42	0.4	9	14	14
Total	2,163	21.6	485	494	414
Highway Aid (Calendar 1996)					
County Aid	1,686	16.9	378	229	60
Municipal Aid	0	0.0	0	12	20
Township Aid	106	1.1	24	35	5
Total	1,792	17.9	402	276	85
Local Government Aid (Calendar 1997)	511	5.1	115	98	76
Disparity Reduction Aid (Calendar 1997)	236	2.4	53	9	6
Criminal Justice Aid (Payable 1997)	18	0.2	4	5	6
Community Corrections Funding (1997)	58	0.6	13	12	12
HACA (Payable 1997)					
County HACA	360	3.6	81	53	39
City/Town HACA	257	2.6	58	46	47
School District HACA	80	0.8	18	28	19
Miscellaneous District HACA	25	0.3	6	7	6
Total	722	7.2	162	134	111
Total Aids	9,989	100.0	2,242	1,942	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	10	1
Total Property Tax Credits	0	0.0	0	10	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	43	61.4	10	11	18
Regular (Renters)	22	30.8	5	7	18
Targeting Refund	5	7.8	1	1	1
Total Property Tax Refunds	70	100.0	16	19	37
Total Aids/Credits	\$10,059	100.0	2,258	1,970	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$1,085	37.6%	\$244	\$247	\$254
City/Town Levy	494	17.1	111	120	156
School District Levy	1,237	42.8	278	379	419
Miscellaneous District Levy	73	2.5	16	25	170
Total Levy	2,890	100.0	649	771	\$999
Less Property Tax Credits	0		0	10	4
Net Property Taxes Payable	2,890		649	761	995
B. Property Valuation					
Market Valuation (1996 Assessment)	134,642		30,216	41,337	\$40,617
Net Tax Capacity (1996 Assessment)	2,248		504	644	\$787
C. Average Tax Rate (Payable 1997)	1.286				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$1,641	40.1%	\$368	\$569	\$905
Sales/Use Tax (Calendar 1996)	931	22.7	209	286	528
Motor Vehicle Sales Tax (Calendar 1996)	311	7.6	70	74	83
Motor Vehicle License Tax (Calendar 1996)	360	8.8	81	86	96
Motor Fuels Tax (Calendar 1996)	596	14.6	134	123	108
Corporate Income Tax (Calendar 1997)	255	6.2	57	68	140
Total State Taxes	\$4,093	100.0	\$919	\$1,205	\$1,860

I. Major State Aids/Credits	REDWOOD			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1996-1997)	\$13,018	45.8%	\$753	\$725	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	4,256	15.0	246	254	239
Aid to Families with Dependent Children	144	0.5	8	13	27
General Assistance including GAMC	324	1.1	19	25	42
Social Services	1,681	5.9	97	96	93
Miscellaneous	259	0.9	15	11	14
Total	6,664	23.4	385	399	414
Highway Aid (Calendar 1996)					
County Aid	3,232	11.4	187	172	60
Municipal Aid	201	0.7	12	7	20
Township Aid	364	1.3	21	29	5
Total	3,797	13.3	220	207	85
Local Government Aid (Calendar 1997)	2,073	7.3	120	117	76
Disparity Reduction Aid (Calendar 1997)	136	0.5	8	11	6
Criminal Justice Aid (Payable 1997)	88	0.3	5	4	6
Community Corrections Funding (1997)	155	0.5	9	9	12
HACA (Payable 1997)					
County HACA	1,112	3.9	64	64	39
City/Town HACA	966	3.4	56	52	47
School District HACA	422	1.5	24	17	19
Miscellaneous District HACA	18	0.1	1	1	6
Total	2,518	8.9	146	134	111
Total Aids	28,450	100.0	1,645	1,607	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	402	73.9	23	19	18
Regular (Renters)	127	23.4	7	9	18
Targeting Refund	15	2.7	1	1	1
Total Property Tax Refunds	544	100.0	31	29	37
Total Aids/Credits	\$28,994	100.0	1,677	1,636	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$4,930	34.9%	\$285	\$276	\$254
City/Town Levy	2,279	16.1	132	120	156
School District Levy	6,556	46.4	379	368	419
Miscellaneous District Levy	361	2.6	21	36	170
Total Levy	14,125	100.0	817	800	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	14,125		817	800	995
B. Property Valuation					
Market Valuation (1996 Assessment)	923,604		53,409	49,490	\$40,617
Net Tax Capacity (1996 Assessment)	12,086		699	706	\$787
C. Average Tax Rate (Payable 1997)	1.169				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$9,996	45.2%	\$578	\$512	\$905
Sales/Use Tax (Calendar 1996)	5,689	25.7	329	336	528
Motor Vehicle Sales Tax (Calendar 1996)	1,454	6.6	84	82	83
Motor Vehicle License Tax (Calendar 1996)	1,681	7.6	97	95	96
Motor Fuels Tax (Calendar 1996)	2,196	9.9	127	130	108
Corporate Income Tax (Calendar 1997)	1,119	5.1	65	75	140
Total State Taxes	\$22,134	100.0	\$1,280	\$1,228	\$1,860

	RENVILLE			SIX EAST (6E)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$9,775	37.0%	\$558	\$850	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	5,084	19.2	290	234	239
Aid to Families with Dependent Children	345	1.3	20	17	27
General Assistance including GAMC	455	1.7	26	25	42
Social Services	1,857	7.0	106	105	93
Miscellaneous	196	0.7	11	12	14
Total	7,938	30.0	453	392	414
Highway Aid (Calendar 1996)					
County Aid	3,533	13.4	202	98	60
Municipal Aid	0	0.0	0	14	20
Township Aid	417	1.6	24	12	5
Total	3,950	14.9	225	124	85
Local Government Aid (Calendar 1997)	2,140	8.1	122	87	76
Disparity Reduction Aid (Calendar 1997)	210	0.8	12	4	6
Criminal Justice Aid (Payable 1997)	74	0.3	4	5	6
Community Corrections Funding (1997)	60	0.2	3	10	12
HACA (Payable 1997)					
County HACA	913	3.5	52	50	39
City/Town HACA	1,086	4.1	62	48	47
School District HACA	264	1.0	15	22	19
Miscellaneous District HACA	16	0.1	1	1	6
Total	2,278	8.6	130	120	111
Total Aids	26,424	100.0	1,508	1,592	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	386	76.6	22	21	18
Regular (Renters)	86	17.0	5	11	18
Targeting Refund	32	6.3	2	1	1
Total Property Tax Refunds	504	100.0	29	33	37
Total Aids/Credits	\$26,928	100.0	1,537	1,625	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$4,745	29.9%	\$271	\$235	\$254
City/Town Levy	2,896	18.2	165	125	156
School District Levy	7,630	48.0	436	359	419
Miscellaneous District Levy	620	3.9	35	28	170
Total Levy	15,891	100.0	907	748	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	15,891		907	748	995
B. Property Valuation					
Market Valuation (1996 Assessment)	1,170,768		66,821	40,940	\$40,617
Net Tax Capacity (1996 Assessment)	15,442		881	598	\$787
C. Average Tax Rate (Payable 1997)	1.029				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$9,685	46.3%	\$553	\$620	\$905
Sales/Use Tax (Calendar 1996)	4,462	21.3	255	402	528
Motor Vehicle Sales Tax (Calendar 1996)	1,499	7.2	86	81	83
Motor Vehicle License Tax (Calendar 1996)	1,732	8.3	99	94	96
Motor Fuels Tax (Calendar 1996)	2,516	12.0	144	109	108
Corporate Income Tax (Calendar 1997)	1,037	5.0	59	92	140
Total State Taxes	\$20,931	100.0	\$1,195	\$1,398	\$1,860

	RICE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$50,297	61.0%	\$940	\$747	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	9,782	11.9	183	209	239
Aid to Families with Dependent Children	699	0.8	13	16	27
General Assistance including GAMC	1,031	1.3	19	29	42
Social Services	4,296	5.2	80	89	93
Miscellaneous	839	1.0	16	12	14
Total	16,647	20.2	311	354	414
Highway Aid (Calendar 1996)					
County Aid	3,001	3.6	56	79	60
Municipal Aid	1,073	1.3	20	15	20
Township Aid	230	0.3	4	8	5
Total	4,304	5.2	80	102	85
Local Government Aid (Calendar 1997)	5,381	6.5	101	92	76
Disparity Reduction Aid (Calendar 1997)	122	0.1	2	8	6
Criminal Justice Aid (Payable 1997)	311	0.4	6	5	6
Community Corrections Funding (1997)	730	0.9	14	11	12
HACA (Payable 1997)					
County HACA	1,502	1.8	28	43	39
City/Town HACA	1,919	2.3	36	51	47
School District HACA	1,222	1.5	23	17	19
Miscellaneous District HACA	22	0.0	0	0	6
Total	4,666	5.7	87	111	111
Total Aids	82,458	100.0	1,541	1,430	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	1,048	59.4	20	16	18
Regular (Renters)	611	34.7	11	11	18
Targeting Refund	104	5.9	2	2	1
Total Property Tax Refunds	1,762	100.0	33	29	37
Total Aids/Credits	\$84,220	100.0	1,574	1,459	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$8,861	24.5%	\$166	\$218	\$254
City/Town Levy	5,954	16.5	111	142	156
School District Levy	19,548	54.1	365	369	419
Miscellaneous District Levy	1,800	5.0	34	35	170
Total Levy	36,163	100.0	676	765	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	36,163		676	765	995
B. Property Valuation					
Market Valuation (1996 Assessment)	1,785,960		33,374	36,644	\$40,617
Net Tax Capacity (1996 Assessment)	28,444		532	623	\$787
C. Average Tax Rate (Payable 1997)	1.271				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$38,483	51.3%	\$719	\$723	\$905
Sales/Use Tax (Calendar 1996)	16,955	22.6	317	376	528
Motor Vehicle Sales Tax (Calendar 1996)	3,927	5.2	73	80	83
Motor Vehicle License Tax (Calendar 1996)	4,538	6.1	85	92	96
Motor Fuels Tax (Calendar 1996)	5,931	7.9	111	112	108
Corporate Income Tax (Calendar 1997)	5,165	6.9	97	111	140
Total State Taxes	\$74,999	100.0	\$1,401	\$1,494	\$1,860

	ROCK			SOUTHWEST (8)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$7,401	46.9%	\$743	\$725	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	2,090	13.3	210	254	239
Aid to Families with Dependent Children	90	0.6	9	13	27
General Assistance including GAMC	81	0.5	8	25	42
Social Services	884	5.6	89	96	93
Miscellaneous	75	0.5	8	11	14
Total	3,221	20.4	323	399	414
Highway Aid (Calendar 1996)					
County Aid	2,061	13.1	207	172	60
Municipal Aid	0	0.0	0	7	20
Township Aid	595	3.8	60	29	5
Total	2,656	16.8	267	207	85
Local Government Aid (Calendar 1997)	1,181	7.5	119	117	76
Disparity Reduction Aid (Calendar 1997)	89	0.6	9	11	6
Criminal Justice Aid (Payable 1997)	44	0.3	4	4	6
Community Corrections Funding (1997)	107	0.7	11	9	12
HACA (Payable 1997)					
County HACA	597	3.8	60	64	39
City/Town HACA	390	2.5	39	52	47
School District HACA	74	0.5	7	17	19
Miscellaneous District HACA	10	0.1	1	1	6
Total	1,073	6.8	108	134	111
Total Aids	15,772	100.0	1,583	1,607	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	196	63.6	20	19	18
Regular (Renters)	61	19.8	6	9	18
Targeting Refund	51	16.6	5	1	1
Total Property Tax Refunds	308	100.0	31	29	37
Total Aids/Credits	\$16,080	100.0	1,614	1,636	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$2,328	27.2%	\$234	\$276	\$254
City/Town Levy	1,030	12.0	103	120	156
School District Levy	5,033	58.8	505	368	419
Miscellaneous District Levy	168	2.0	17	36	170
Total Levy	8,559	100.0	859	800	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	8,559		859	800	995
B. Property Valuation					
Market Valuation (1996 Assessment)	518,541		52,031	49,490	\$40,617
Net Tax Capacity (1996 Assessment)	6,922		695	706	\$787
C. Average Tax Rate (Payable 1997)	1.236				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$4,513	40.5%	\$453	\$512	\$905
Sales/Use Tax (Calendar 1996)	2,357	21.2	236	336	528
Motor Vehicle Sales Tax (Calendar 1996)	833	7.5	84	82	83
Motor Vehicle License Tax (Calendar 1996)	963	8.6	97	95	96
Motor Fuels Tax (Calendar 1996)	1,899	17.1	191	130	108
Corporate Income Tax (Calendar 1997)	574	5.2	58	75	140
Total State Taxes	\$11,139	100.0	\$1,118	\$1,228	\$1,860

	ROSEAU			NW (1)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$18,748	62.4%	\$1,149	\$914	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	3,980	13.2	244	315	239
Aid to Families with Dependent Children	71	0.2	4	22	27
General Assistance including GAMC	264	0.9	16	34	42
Social Services	841	2.8	51	109	93
Miscellaneous	148	0.5	9	14	14
Total	5,303	17.7	325	494	414
Highway Aid (Calendar 1996)					
County Aid	2,998	10.0	184	229	60
Municipal Aid	0	0.0	0	12	20
Township Aid	488	1.6	30	35	5
Total	3,486	11.6	214	276	85
Local Government Aid (Calendar 1997)	616	2.0	38	98	76
Disparity Reduction Aid (Calendar 1997)	9	0.0	1	9	6
Criminal Justice Aid (Payable 1997)	75	0.3	5	5	6
Community Corrections Funding (1997)	131	0.4	8	12	12
HACA (Payable 1997)					
County HACA	599	2.0	37	53	39
City/Town HACA	408	1.4	25	46	47
School District HACA	576	1.9	35	28	19
Miscellaneous District HACA	91	0.3	6	7	6
Total	1,674	5.6	103	134	111
Total Aids	30,042	100.0	1,840	1,942	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	4	100.0	0	10	1
Total Property Tax Credits	4	100.0	0	10	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	182	70.8	11	11	18
Regular (Renters)	68	26.3	4	7	18
Targeting Refund	7	2.9	0	1	1
Total Property Tax Refunds	257	100.0	16	19	37
Total Aids/Credits	\$30,304	100.0	1,856	1,970	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$2,683	27.4%	\$164	\$247	\$254
City/Town Levy	1,793	18.3	110	120	156
School District Levy	5,005	51.1	307	379	419
Miscellaneous District Levy	319	3.3	20	25	170
Total Levy	9,800	100.0	600	771	\$999
Less Property Tax Credits	4		0	10	4
Net Property Taxes Payable	9,796		600	761	995
B. Property Valuation					
Market Valuation (1996 Assessment)	513,365		31,450	41,337	\$40,617
Net Tax Capacity (1996 Assessment)	8,106		497	644	\$787
C. Average Tax Rate (Payable 1997)	1.209				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$9,918	47.6%	\$608	\$569	\$905
Sales/Use Tax (Calendar 1996)	4,535	21.8	278	286	528
Motor Vehicle Sales Tax (Calendar 1996)	1,227	5.9	75	74	83
Motor Vehicle License Tax (Calendar 1996)	1,418	6.8	87	86	96
Motor Fuels Tax (Calendar 1996)	1,702	8.2	104	123	108
Corporate Income Tax (Calendar 1997)	2,019	9.7	124	68	140
Total State Taxes	\$20,820	100.0	\$1,275	\$1,205	\$1,860

	ST. LOUIS			ARROWHEAD (3)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$147,986	41.3%	\$742	\$766	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	62,481	17.4	313	305	239
Aid to Families with Dependent Children	6,122	1.7	31	28	27
General Assistance including GAMC	12,295	3.4	62	55	42
Social Services	27,797	7.8	139	132	93
Miscellaneous	4,454	1.2	22	20	14
Total	113,150	31.6	567	539	414
Highway Aid (Calendar 1996)					
County Aid	15,325	4.3	77	108	60
Municipal Aid	4,720	1.3	24	18	20
Township Aid	230	0.1	1	3	5
Total	20,275	5.7	102	130	85
Local Government Aid (Calendar 1997)	34,332	9.6	172	144	76
Disparity Reduction Aid (Calendar 1997)	13,218	3.7	66	49	6
Criminal Justice Aid (Payable 1997)	1,105	0.3	6	5	6
Community Corrections Funding (1997)	3,197	0.9	16	15	12
HACA (Payable 1997)					
County HACA	9,238	2.6	46	48	39
City/Town HACA	12,094	3.4	61	53	47
School District HACA	3,532	1.0	18	16	19
Miscellaneous District HACA	138	0.0	1	1	6
Total	25,003	7.0	125	118	111
Total Aids	358,265	100.0	1,796	1,766	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	5,843	99.9	29	35	3
Miscellaneous Credits	4	0.1	0	0	1
Total Property Tax Credits	5,847	100.0	29	35	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	2,150	41.9	11	10	18
Regular (Renters)	2,862	55.8	14	12	18
Targeting Refund	121	2.4	1	1	1
Total Property Tax Refunds	5,133	100.0	26	24	37
Total Aids/Credits	\$369,245	100.0	1,851	1,825	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$54,391	39.3%	\$273	\$300	\$254
City/Town Levy	23,757	17.1	119	127	156
School District Levy	47,069	34.0	236	285	419
Miscellaneous District Levy	13,350	9.6	67	62	170
Total Levy	138,567	100.0	695	774	\$999
Less Property Tax Credits	5,847		29	35	4
Net Property Taxes Payable	132,720		665	739	995
B. Property Valuation					
Market Valuation (1996 Assessment)	5,427,265		27,211	30,881	\$40,617
Net Tax Capacity (1996 Assessment)	101,390		508	591	\$787
C. Average Tax Rate (Payable 1997)	1.367				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$123,860	42.2%	\$621	\$589	\$905
Sales/Use Tax (Calendar 1996)	95,546	32.6	479	447	528
Motor Vehicle Sales Tax (Calendar 1996)	15,469	5.3	78	77	83
Motor Vehicle License Tax (Calendar 1996)	17,877	6.1	90	89	96
Motor Fuels Tax (Calendar 1996)	21,864	7.5	110	120	108
Corporate Income Tax (Calendar 1997)	18,748	6.4	94	86	140
Total State Taxes	\$293,363	100.0	\$1,471	\$1,407	\$1,860

	SCOTT			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$49,118	61.2%	\$655	\$651	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	9,499	11.8	127	236	239
Aid to Families with Dependent Children	652	0.8	9	32	27
General Assistance including GAMC	1,112	1.4	15	48	42
Social Services	3,425	4.3	46	87	93
Miscellaneous	422	0.5	6	14	14
Total	15,109	18.8	201	418	414
Highway Aid (Calendar 1996)					
County Aid	3,126	3.9	42	19	60
Municipal Aid	1,453	1.8	19	27	20
Township Aid	90	0.1	1	0	5
Total	4,669	5.8	62	46	85
Local Government Aid (Calendar 1997)	912	1.1	12	63	76
Disparity Reduction Aid (Calendar 1997)	29	0.0	0	1	6
Criminal Justice Aid (Payable 1997)	359	0.4	5	6	6
Community Corrections Funding (1997)	638	0.8	9	12	12
HACA (Payable 1997)					
County HACA	4,449	5.5	59	34	39
City/Town HACA	2,755	3.4	37	50	47
School District HACA	1,575	2.0	21	19	19
Miscellaneous District HACA	642	0.8	9	10	6
Total	9,421	11.7	126	113	111
Total Aids	80,255	100.0	1,070	1,310	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	13	100.0	0	0	1
Total Property Tax Credits	13	100.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	1,756	66.1	23	19	18
Regular (Renters)	833	31.3	11	24	18
Targeting Refund	69	2.6	1	1	1
Total Property Tax Refunds	2,658	100.0	35	44	37
Total Aids/Credits	\$82,927	100.0	1,106	1,354	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$20,338	25.9%	\$271	\$257	\$254
City/Town Levy	11,893	15.2	159	184	156
School District Levy	32,096	40.9	428	486	419
Miscellaneous District Levy	14,067	17.9	188	287	170
Total Levy	78,394	100.0	1,045	1,214	\$999
Less Property Tax Credits	13		0	0	4
Net Property Taxes Payable	78,381		1,045	1,214	995
B. Property Valuation					
Market Valuation (1996 Assessment)	3,222,070		42,956	43,368	\$40,617
Net Tax Capacity (1996 Assessment)	57,681		769	930	\$787
C. Average Tax Rate (Payable 1997)	1.359				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$74,162	55.3%	\$989	\$1,176	\$905
Sales/Use Tax (Calendar 1996)	30,923	23.1	412	660	528
Motor Vehicle Sales Tax (Calendar 1996)	5,994	4.5	80	88	83
Motor Vehicle License Tax (Calendar 1996)	6,927	5.2	92	102	96
Motor Fuels Tax (Calendar 1996)	9,146	6.8	122	98	108
Corporate Income Tax (Calendar 1997)	7,002	5.2	93	191	140
Total State Taxes	\$134,153	100.0	\$1,788	\$2,314	\$1,860

	SHERBURNE			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$46,889	70.2%	\$827	\$816	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	6,273	9.4	111	150	239
Aid to Families with Dependent Children	1,154	1.7	20	15	27
General Assistance including GAMC	867	1.3	15	24	42
Social Services	3,068	4.6	54	70	93
Miscellaneous	322	0.5	6	9	14
Total	11,685	17.5	206	268	414
Highway Aid (Calendar 1996)					
County Aid	1,648	2.5	29	46	60
Municipal Aid	547	0.8	10	13	20
Township Aid	134	0.2	2	4	5
Total	2,329	3.5	41	64	85
Local Government Aid (Calendar 1997)	703	1.1	12	51	76
Disparity Reduction Aid (Calendar 1997)	20	0.0	0	1	6
Criminal Justice Aid (Payable 1997)	233	0.3	4	5	6
Community Corrections Funding (1997)	372	0.6	7	11	12
HACA (Payable 1997)					
County HACA	1,139	1.7	20	29	39
City/Town HACA	1,852	2.8	33	37	47
School District HACA	1,389	2.1	24	22	19
Miscellaneous District HACA	166	0.2	3	2	6
Total	4,546	6.8	80	91	111
Total Aids	66,777	100.0	1,178	1,307	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	6	100.0	0	0	1
Total Property Tax Credits	6	100.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	589	51.9	10	15	18
Regular (Renters)	515	45.4	9	13	18
Targeting Refund	31	2.7	1	1	1
Total Property Tax Refunds	1,135	100.0	20	28	37
Total Aids/Credits	\$67,917	100.0	1,198	1,335	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$14,886	26.1%	\$263	\$211	\$254
City/Town Levy	10,628	18.7	187	143	156
School District Levy	29,291	51.5	517	373	419
Miscellaneous District Levy	2,125	3.7	37	51	170
Total Levy	56,930	100.0	1,004	777	\$999
Less Property Tax Credits	6		0	0	4
Net Property Taxes Payable	56,924		1,004	777	995
B. Property Valuation					
Market Valuation (1996 Assessment)	2,543,091		44,866	35,342	\$40,617
Net Tax Capacity (1996 Assessment)	63,007		1,112	708	\$787
C. Average Tax Rate (Payable 1997)	0.904				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$41,737	56.4%	\$736	\$652	\$905
Sales/Use Tax (Calendar 1996)	14,591	19.7	257	405	528
Motor Vehicle Sales Tax (Calendar 1996)	4,006	5.4	71	74	83
Motor Vehicle License Tax (Calendar 1996)	4,629	6.3	82	86	96
Motor Fuels Tax (Calendar 1996)	5,977	8.1	105	113	108
Corporate Income Tax (Calendar 1997)	3,052	4.1	54	84	140
Total State Taxes	\$73,993	100.0	\$1,305	\$1,413	\$1,860

	SIBLEY			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$9,730	44.0%	\$652	\$684	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	3,489	15.8	234	219	239
Aid to Families with Dependent Children	205	0.9	14	14	27
General Assistance including GAMC	263	1.2	18	23	42
Social Services	1,911	8.6	128	94	93
Miscellaneous	134	0.6	9	10	14
Total	6,002	27.1	402	360	414
Highway Aid (Calendar 1996)					
County Aid	2,250	10.2	151	103	60
Municipal Aid	0	0.0	0	13	20
Township Aid	238	1.1	16	10	5
Total	2,488	11.2	167	127	85
Local Government Aid (Calendar 1997)	1,376	6.2	92	116	76
Disparity Reduction Aid (Calendar 1997)	168	0.8	11	6	6
Criminal Justice Aid (Payable 1997)	50	0.2	3	5	6
Community Corrections Funding (1997)	66	0.3	4	11	12
HACA (Payable 1997)					
County HACA	1,026	4.6	69	52	39
City/Town HACA	920	4.2	62	48	47
School District HACA	287	1.3	19	18	19
Miscellaneous District HACA	9	0.0	1	1	6
Total	2,243	10.1	150	119	111
Total Aids	22,120	100.0	1,483	1,428	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	1	1
Total Property Tax Credits	0	0.0	0	1	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	419	75.3	28	20	18
Regular (Renters)	125	22.5	8	11	18
Targeting Refund	12	2.2	1	1	1
Total Property Tax Refunds	556	100.0	37	32	37
Total Aids/Credits	\$22,677	100.0	1,521	1,461	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$4,232	38.0%	\$284	\$245	\$254
City/Town Levy	1,916	17.2	128	125	156
School District Levy	4,354	39.1	292	345	419
Miscellaneous District Levy	644	5.8	43	28	170
Total Levy	11,147	100.0	747	744	\$999
Less Property Tax Credits	0		0	1	4
Net Property Taxes Payable	11,147		747	743	995
B. Property Valuation					
Market Valuation (1996 Assessment)	727,118		48,757	42,037	\$40,617
Net Tax Capacity (1996 Assessment)	8,708		584	629	\$787
C. Average Tax Rate (Payable 1997)	1.280				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$7,119	49.4%	\$477	\$619	\$905
Sales/Use Tax (Calendar 1996)	1,989	13.8	133	367	528
Motor Vehicle Sales Tax (Calendar 1996)	1,205	8.4	81	79	83
Motor Vehicle License Tax (Calendar 1996)	1,393	9.7	93	92	96
Motor Fuels Tax (Calendar 1996)	2,059	14.3	138	110	108
Corporate Income Tax (Calendar 1997)	632	4.4	42	84	140
Total State Taxes	\$14,397	100.0	\$965	\$1,351	\$1,860

	STEARNS			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$110,820	60.2%	\$849	\$816	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	20,928	11.4	160	150	239
Aid to Families with Dependent Children	1,795	1.0	14	15	27
General Assistance including GAMC	3,665	2.0	28	24	42
Social Services	10,257	5.6	79	70	93
Miscellaneous	1,314	0.7	10	9	14
Total	37,959	20.6	291	268	414
Highway Aid (Calendar 1996)					
County Aid	5,729	3.1	44	46	60
Municipal Aid	2,153	1.2	16	13	20
Township Aid	479	0.3	4	4	5
Total	8,362	4.5	64	64	85
Local Government Aid (Calendar 1997)	10,563	5.7	81	51	76
Disparity Reduction Aid (Calendar 1997)	176	0.1	1	1	6
Criminal Justice Aid (Payable 1997)	705	0.4	5	5	6
Community Corrections Funding (1997)	1,822	1.0	14	11	12
HACA (Payable 1997)					
County HACA	4,697	2.6	36	29	39
City/Town HACA	5,863	3.2	45	37	47
School District HACA	2,800	1.5	21	22	19
Miscellaneous District HACA	182	0.1	1	2	6
Total	13,541	7.4	104	91	111
Total Aids	183,947	100.0	1,409	1,307	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	14	100.0	0	0	1
Total Property Tax Credits	14	100.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	2,047	53.5	16	15	18
Regular (Renters)	1,715	44.8	13	13	18
Targeting Refund	62	1.6	0	1	1
Total Property Tax Refunds	3,823	100.0	29	28	37
Total Aids/Credits	\$187,784	100.0	1,438	1,335	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$23,811	27.5%	\$182	\$211	\$254
City/Town Levy	17,818	20.6	136	143	156
School District Levy	37,812	43.7	290	373	419
Miscellaneous District Levy	7,087	8.2	54	51	170
Total Levy	86,527	100.0	663	777	\$999
Less Property Tax Credits	14		0	0	4
Net Property Taxes Payable	86,513		663	777	995
B. Property Valuation					
Market Valuation (1996 Assessment)	3,978,897		30,472	35,342	\$40,617
Net Tax Capacity (1996 Assessment)	72,227		553	708	\$787
C. Average Tax Rate (Payable 1997)	1.198				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$76,391	39.2%	\$585	\$652	\$905
Sales/Use Tax (Calendar 1996)	69,380	35.6	531	405	528
Motor Vehicle Sales Tax (Calendar 1996)	9,529	4.9	73	74	83
Motor Vehicle License Tax (Calendar 1996)	11,012	5.7	84	86	96
Motor Fuels Tax (Calendar 1996)	13,316	6.8	102	113	108
Corporate Income Tax (Calendar 1997)	15,264	7.8	117	84	140
Total State Taxes	\$194,892	100.0	\$1,493	\$1,413	\$1,860

	STEELE			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$25,298	56.5%	\$783	\$747	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	5,224	11.7	162	209	239
Aid to Families with Dependent Children	462	1.0	14	16	27
General Assistance including GAMC	510	1.1	16	29	42
Social Services	2,144	4.8	66	89	93
Miscellaneous	325	0.7	10	12	14
Total	8,666	19.4	268	354	414
Highway Aid (Calendar 1996)					
County Aid	2,706	6.0	84	79	60
Municipal Aid	619	1.4	19	15	20
Township Aid	204	0.5	6	8	5
Total	3,529	7.9	109	102	85
Local Government Aid (Calendar 1997)	3,439	7.7	106	92	76
Disparity Reduction Aid (Calendar 1997)	107	0.2	3	8	6
Criminal Justice Aid (Payable 1997)	155	0.3	5	5	6
Community Corrections Funding (1997)	268	0.6	8	11	12
HACA (Payable 1997)					
County HACA	1,208	2.7	37	43	39
City/Town HACA	1,644	3.7	51	51	47
School District HACA	414	0.9	13	17	19
Miscellaneous District HACA	16	0.0	0	0	6
Total	3,282	7.3	102	111	111
Total Aids	44,745	100.0	1,384	1,430	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	694	54.8	21	16	18
Regular (Renters)	338	26.7	10	11	18
Targeting Refund	235	18.5	7	2	1
Total Property Tax Refunds	1,268	100.0	39	29	37
Total Aids/Credits	\$46,013	100.0	1,424	1,459	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$6,701	26.3%	\$207	\$218	\$254
City/Town Levy	3,800	14.9	118	142	156
School District Levy	13,481	52.9	417	369	419
Miscellaneous District Levy	1,522	6.0	47	35	170
Total Levy	25,504	100.0	789	765	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	25,504		789	765	995
B. Property Valuation					
Market Valuation (1996 Assessment)	1,262,256		39,055	36,644	\$40,617
Net Tax Capacity (1996 Assessment)	21,037		651	623	\$787
C. Average Tax Rate (Payable 1997)	1.212				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$23,430	44.5%	\$725	\$723	\$905
Sales/Use Tax (Calendar 1996)	14,318	27.2	443	376	528
Motor Vehicle Sales Tax (Calendar 1996)	2,714	5.2	84	80	83
Motor Vehicle License Tax (Calendar 1996)	3,137	6.0	97	92	96
Motor Fuels Tax (Calendar 1996)	4,205	8.0	130	112	108
Corporate Income Tax (Calendar 1997)	4,863	9.2	150	111	140
Total State Taxes	\$52,667	100.0	\$1,630	\$1,494	\$1,860

	STEVENSON			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$7,007	42.9%	\$655	\$758	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	2,058	12.6	192	269	239
Aid to Families with Dependent Children	105	0.6	10	23	27
General Assistance including GAMC	108	0.7	10	36	42
Social Services	1,740	10.7	163	104	93
Miscellaneous	139	0.9	13	12	14
Total	4,150	25.4	388	445	414
Highway Aid (Calendar 1996)					
County Aid	1,648	10.1	154	122	60
Municipal Aid	148	0.9	14	11	20
Township Aid	184	1.1	17	15	5
Total	1,980	12.1	185	147	85
Local Government Aid (Calendar 1997)	1,328	8.1	124	86	76
Disparity Reduction Aid (Calendar 1997)	174	1.1	16	2	6
Criminal Justice Aid (Payable 1997)	41	0.2	4	5	6
Community Corrections Funding (1997)	56	0.3	5	8	12
HACA (Payable 1997)					
County HACA	913	5.6	85	46	39
City/Town HACA	466	2.9	44	34	47
School District HACA	195	1.2	18	20	19
Miscellaneous District HACA	27	0.2	2	3	6
Total	1,601	9.8	150	103	111
Total Aids	16,337	100.0	1,528	1,555	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	1	100.0	0	22	1
Total Property Tax Credits	1	100.0	0	22	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	173	66.3	16	16	18
Regular (Renters)	79	30.1	7	10	18
Targeting Refund	9	3.6	1	1	1
Total Property Tax Refunds	261	100.0	24	26	37
Total Aids/Credits	\$16,599	100.0	1,552	1,604	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$2,446	35.0%	\$229	\$260	\$254
City/Town Levy	1,089	15.6	102	101	156
School District Levy	3,329	47.7	311	325	419
Miscellaneous District Levy	116	1.7	11	30	170
Total Levy	6,981	100.0	653	716	\$999
Less Property Tax Credits	1		0	22	4
Net Property Taxes Payable	6,980		653	694	995
B. Property Valuation					
Market Valuation (1996 Assessment)	403,955		37,774	38,165	\$40,617
Net Tax Capacity (1996 Assessment)	5,722		535	584	\$787
C. Average Tax Rate (Payable 1997)	1.220				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$5,801	44.7%	\$542	\$494	\$905
Sales/Use Tax (Calendar 1996)	3,944	30.4	369	370	528
Motor Vehicle Sales Tax (Calendar 1996)	760	5.9	71	74	83
Motor Vehicle License Tax (Calendar 1996)	878	6.8	82	85	96
Motor Fuels Tax (Calendar 1996)	946	7.3	88	132	108
Corporate Income Tax (Calendar 1997)	658	5.1	62	61	140
Total State Taxes	\$12,987	100.0	\$1,214	\$1,215	\$1,860

	SWIFT			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$7,692	40.3%	\$689	\$868	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	3,277	17.2	294	317	239
Aid to Families with Dependent Children	133	0.7	12	10	27
General Assistance including GAMC	258	1.4	23	24	42
Social Services	1,117	5.8	100	105	93
Miscellaneous	212	1.1	19	14	14
Total	4,998	26.2	448	470	414
Highway Aid (Calendar 1996)					
County Aid	2,434	12.7	218	213	60
Municipal Aid	0	0.0	0	3	20
Township Aid	338	1.8	30	31	5
Total	2,772	14.5	248	248	85
Local Government Aid (Calendar 1997)	1,487	7.8	133	132	76
Disparity Reduction Aid (Calendar 1997)	231	1.2	21	23	6
Criminal Justice Aid (Payable 1997)	52	0.3	5	4	6
Community Corrections Funding (1997)	131	0.7	12	11	12
HACA (Payable 1997)					
County HACA	801	4.2	72	77	39
City/Town HACA	536	2.8	48	58	47
School District HACA	378	2.0	34	26	19
Miscellaneous District HACA	18	0.1	2	2	6
Total	1,734	9.1	155	163	111
Total Aids	19,098	100.0	1,711	1,920	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	235	69.5	21	23	18
Regular (Renters)	87	25.6	8	7	18
Targeting Refund	16	4.9	1	2	1
Total Property Tax Refunds	338	100.0	30	32	37
Total Aids/Credits	\$19,436	100.0	1,742	1,952	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$3,216	39.3%	\$288	\$298	\$254
City/Town Levy	1,048	12.8	94	126	156
School District Levy	3,328	40.7	298	358	419
Miscellaneous District Levy	588	7.2	53	24	170
Total Levy	8,180	100.0	733	806	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	8,180		733	806	995
B. Property Valuation					
Market Valuation (1996 Assessment)	471,699		42,271	46,150	\$40,617
Net Tax Capacity (1996 Assessment)	6,458		579	611	\$787
C. Average Tax Rate (Payable 1997)	1.267				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$5,497	44.9%	\$493	\$491	\$905
Sales/Use Tax (Calendar 1996)	2,831	23.1	254	266	528
Motor Vehicle Sales Tax (Calendar 1996)	881	7.2	79	82	83
Motor Vehicle License Tax (Calendar 1996)	1,019	8.3	91	94	96
Motor Fuels Tax (Calendar 1996)	1,405	11.5	126	126	108
Corporate Income Tax (Calendar 1997)	609	5.0	55	58	140
Total State Taxes	\$12,243	100.0	\$1,097	\$1,118	\$1,860

	TODD			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$25,133	54.2%	\$1,047	\$891	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	7,639	16.5	318	295	239
Aid to Families with Dependent Children	940	2.0	39	33	27
General Assistance including GAMC	1,039	2.2	43	44	42
Social Services	2,038	4.4	85	114	93
Miscellaneous	470	1.0	20	15	14
Total	12,126	26.2	505	501	414
Highway Aid (Calendar 1996)					
County Aid	2,731	5.9	114	102	60
Municipal Aid	0	0.0	0	4	20
Township Aid	599	1.3	25	12	5
Total	3,330	7.2	139	118	85
Local Government Aid (Calendar 1997)	2,034	4.4	85	64	76
Disparity Reduction Aid (Calendar 1997)	204	0.4	9	4	6
Criminal Justice Aid (Payable 1997)	105	0.2	4	6	6
Community Corrections Funding (1997)	390	0.8	16	13	12
HACA (Payable 1997)					
County HACA	1,545	3.3	64	38	39
City/Town HACA	744	1.6	31	30	47
School District HACA	748	1.6	31	21	19
Miscellaneous District HACA	9	0.0	0	1	6
Total	3,045	6.6	127	90	111
Total Aids	46,367	100.0	1,931	1,686	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	6	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	6	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	506	74.2	21	19	18
Regular (Renters)	162	23.7	7	9	18
Targeting Refund	14	2.1	1	1	1
Total Property Tax Refunds	682	100.0	28	28	37
Total Aids/Credits	\$47,050	100.0	1,959	1,720	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$5,283	43.1%	\$220	\$266	\$254
City/Town Levy	1,868	15.2	78	119	156
School District Levy	4,780	39.0	199	360	419
Miscellaneous District Levy	322	2.6	13	20	170
Total Levy	12,254	100.0	510	764	\$999
Less Property Tax Credits	0		0	6	4
Net Property Taxes Payable	12,254		510	758	995
B. Property Valuation					
Market Valuation (1996 Assessment)	593,139		24,700	40,970	\$40,617
Net Tax Capacity (1996 Assessment)	7,634		318	691	\$787
C. Average Tax Rate (Payable 1997)	1.605				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$8,032	41.8%	\$334	\$475	\$905
Sales/Use Tax (Calendar 1996)	3,771	19.6	157	408	528
Motor Vehicle Sales Tax (Calendar 1996)	1,703	8.9	71	73	83
Motor Vehicle License Tax (Calendar 1996)	1,968	10.3	82	84	96
Motor Fuels Tax (Calendar 1996)	2,711	14.1	113	130	108
Corporate Income Tax (Calendar 1997)	1,009	5.3	42	56	140
Total State Taxes	\$19,194	100.0	\$799	\$1,227	\$1,860

	TRAVERSE			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$3,071	34.3%	\$709	\$758	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	1,564	17.5	361	269	239
Aid to Families with Dependent Children	107	1.2	25	23	27
General Assistance including GAMC	146	1.6	34	36	42
Social Services	494	5.5	114	104	93
Miscellaneous	59	0.7	14	12	14
Total	2,369	26.5	547	445	414
Highway Aid (Calendar 1996)					
County Aid	1,769	19.8	408	122	60
Municipal Aid	0	0.0	0	11	20
Township Aid	190	2.1	44	15	5
Total	1,959	21.9	452	147	85
Local Government Aid (Calendar 1997)	635	7.1	147	86	76
Disparity Reduction Aid (Calendar 1997)	55	0.6	13	2	6
Criminal Justice Aid (Payable 1997)	16	0.2	4	5	6
Community Corrections Funding (1997)	31	0.3	7	8	12
HACA (Payable 1997)					
County HACA	492	5.5	114	46	39
City/Town HACA	248	2.8	57	34	47
School District HACA	59	0.7	14	20	19
Miscellaneous District HACA	21	0.2	5	3	6
Total	819	9.1	189	103	111
Total Aids	8,956	100.0	2,068	1,555	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	7	100.0	2	22	1
Total Property Tax Credits	7	100.0	2	22	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	64	66.0	15	16	18
Regular (Renters)	30	30.8	7	10	18
Targeting Refund	3	3.2	1	1	1
Total Property Tax Refunds	98	100.0	23	26	37
Total Aids/Credits	\$9,060	100.0	2,092	1,604	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$1,741	34.2%	\$402	\$260	\$254
City/Town Levy	657	12.9	152	101	156
School District Levy	2,609	51.3	602	325	419
Miscellaneous District Levy	81	1.6	19	30	170
Total Levy	5,087	100.0	1,175	716	\$999
Less Property Tax Credits	7		2	22	4
Net Property Taxes Payable	5,081		1,173	694	995
B. Property Valuation					
Market Valuation (1996 Assessment)	330,642		76,343	38,165	\$40,617
Net Tax Capacity (1996 Assessment)	4,445		1,026	584	\$787
C. Average Tax Rate (Payable 1997)	1.144				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$1,978	44.0%	\$457	\$494	\$905
Sales/Use Tax (Calendar 1996)	996	22.1	230	370	528
Motor Vehicle Sales Tax (Calendar 1996)	387	8.6	89	74	83
Motor Vehicle License Tax (Calendar 1996)	447	9.9	103	85	96
Motor Fuels Tax (Calendar 1996)	539	12.0	124	132	108
Corporate Income Tax (Calendar 1997)	150	3.3	35	61	140
Total State Taxes	\$4,497	100.0	\$1,038	\$1,215	\$1,860

	WABASHA			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$16,849	53.3%	\$813	\$747	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	4,758	15.1	230	209	239
Aid to Families with Dependent Children	190	0.6	9	16	27
General Assistance including GAMC	404	1.3	19	29	42
Social Services	1,596	5.1	77	89	93
Miscellaneous	208	0.7	10	12	14
Total	7,157	22.7	345	354	414
Highway Aid (Calendar 1996)					
County Aid	2,881	9.1	139	79	60
Municipal Aid	0	0.0	0	15	20
Township Aid	239	0.8	12	8	5
Total	3,120	9.9	151	102	85
Local Government Aid (Calendar 1997)	1,823	5.8	88	92	76
Disparity Reduction Aid (Calendar 1997)	119	0.4	6	8	6
Criminal Justice Aid (Payable 1997)	99	0.3	5	5	6
Community Corrections Funding (1997)	141	0.4	7	11	12
HACA (Payable 1997)					
County HACA	925	2.9	45	43	39
City/Town HACA	972	3.1	47	51	47
School District HACA	384	1.2	19	17	19
Miscellaneous District HACA	8	0.0	0	0	6
Total	2,288	7.2	110	111	111
Total Aids	31,594	100.0	1,525	1,430	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	506	72.1	24	16	18
Regular (Renters)	185	26.4	9	11	18
Targeting Refund	11	1.5	1	2	1
Total Property Tax Refunds	702	100.0	34	29	37
Total Aids/Credits	\$32,296	100.0	1,559	1,459	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$5,171	39.1%	\$250	\$218	\$254
City/Town Levy	2,111	16.0	102	142	156
School District Levy	5,345	40.4	258	369	419
Miscellaneous District Levy	599	4.5	29	35	170
Total Levy	13,227	100.0	638	765	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	13,227		638	765	995
B. Property Valuation					
Market Valuation (1996 Assessment)	749,547		36,173	36,644	\$40,617
Net Tax Capacity (1996 Assessment)	10,094		487	623	\$787
C. Average Tax Rate (Payable 1997)	1.310				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$13,060	53.9%	\$630	\$723	\$905
Sales/Use Tax (Calendar 1996)	4,413	18.2	213	376	528
Motor Vehicle Sales Tax (Calendar 1996)	1,673	6.9	81	80	83
Motor Vehicle License Tax (Calendar 1996)	1,934	8.0	93	92	96
Motor Fuels Tax (Calendar 1996)	1,919	7.9	93	112	108
Corporate Income Tax (Calendar 1997)	1,214	5.0	59	111	140
Total State Taxes	\$24,213	100.0	\$1,169	\$1,494	\$1,860

	WADENA			FIVE (5)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$16,459	56.0%	\$1,228	\$891	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	5,016	17.1	374	295	239
Aid to Families with Dependent Children	345	1.2	26	33	27
General Assistance including GAMC	651	2.2	49	44	42
Social Services	1,881	6.4	140	114	93
Miscellaneous	206	0.7	15	15	14
Total	8,100	27.6	604	501	414
Highway Aid (Calendar 1996)					
County Aid	1,963	6.7	146	102	60
Municipal Aid	0	0.0	0	4	20
Township Aid	248	0.8	19	12	5
Total	2,211	7.5	165	118	85
Local Government Aid (Calendar 1997)	1,055	3.6	79	64	76
Disparity Reduction Aid (Calendar 1997)	131	0.4	10	4	6
Criminal Justice Aid (Payable 1997)	60	0.2	4	6	6
Community Corrections Funding (1997)	267	0.9	20	13	12
HACA (Payable 1997)					
County HACA	453	1.5	34	38	39
City/Town HACA	390	1.3	29	30	47
School District HACA	252	0.9	19	21	19
Miscellaneous District HACA	5	0.0	0	1	6
Total	1,100	3.7	82	90	111
Total Aids	29,383	100.0	2,192	1,686	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	6	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	6	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	321	69.2	24	19	18
Regular (Renters)	136	29.4	10	9	18
Targeting Refund	7	1.4	0	1	1
Total Property Tax Refunds	464	100.0	35	28	37
Total Aids/Credits	\$29,847	100.0	2,227	1,720	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$3,382	45.5%	\$252	\$266	\$254
City/Town Levy	1,149	15.4	86	119	156
School District Levy	2,740	36.8	204	360	419
Miscellaneous District Levy	167	2.2	12	20	170
Total Levy	7,438	100.0	555	764	\$999
Less Property Tax Credits	0		0	6	4
Net Property Taxes Payable	7,438		555	758	995
B. Property Valuation					
Market Valuation (1996 Assessment)	290,726		21,690	40,970	\$40,617
Net Tax Capacity (1996 Assessment)	4,510		336	691	\$787
C. Average Tax Rate (Payable 1997)	1.649				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$5,617	36.7%	\$419	\$475	\$905
Sales/Use Tax (Calendar 1996)	5,433	35.5	405	408	528
Motor Vehicle Sales Tax (Calendar 1996)	947	6.2	71	73	83
Motor Vehicle License Tax (Calendar 1996)	1,094	7.1	82	84	96
Motor Fuels Tax (Calendar 1996)	1,453	9.5	108	130	108
Corporate Income Tax (Calendar 1997)	771	5.0	58	56	140
Total State Taxes	\$15,316	100.0	\$1,143	\$1,227	\$1,860

I. Major State Aids/Credits	WASECA			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1996-1997)	\$17,664	59.0%	\$948	\$684	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	3,505	11.7	188	219	239
Aid to Families with Dependent Children	253	0.8	14	14	27
General Assistance including GAMC	318	1.1	17	23	42
Social Services	888	3.0	48	94	93
Miscellaneous	148	0.5	8	10	14
Total	5,111	17.1	274	360	414
Highway Aid (Calendar 1996)					
County Aid	2,209	7.4	119	103	60
Municipal Aid	209	0.7	11	13	20
Township Aid	235	0.8	13	10	5
Total	2,653	8.9	142	127	85
Local Government Aid (Calendar 1997)	1,943	6.5	104	116	76
Disparity Reduction Aid (Calendar 1997)	37	0.1	2	6	6
Criminal Justice Aid (Payable 1997)	84	0.3	5	5	6
Community Corrections Funding (1997)	170	0.6	9	11	12
HACA (Payable 1997)					
County HACA	1,336	4.5	72	52	39
City/Town HACA	716	2.4	38	48	47
School District HACA	215	0.7	12	18	19
Miscellaneous District HACA	12	0.0	1	1	6
Total	2,280	7.6	122	119	111
Total Aids	29,942	100.0	1,608	1,428	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	125	100.0	7	1	1
Total Property Tax Credits	125	100.0	7	1	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	475	62.5	25	20	18
Regular (Renters)	210	27.6	11	11	18
Targeting Refund	75	9.9	4	1	1
Total Property Tax Refunds	760	100.0	41	32	37
Total Aids/Credits	\$30,827	100.0	1,655	1,461	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$5,118	35.2%	\$275	\$245	\$254
City/Town Levy	2,041	14.0	110	125	156
School District Levy	7,332	50.4	394	345	419
Miscellaneous District Levy	60	0.4	3	28	170
Total Levy	14,551	100.0	781	744	\$999
Less Property Tax Credits	125		7	1	4
Net Property Taxes Payable	14,426		774	743	995
B. Property Valuation					
Market Valuation (1996 Assessment)	801,344		43,023	42,037	\$40,617
Net Tax Capacity (1996 Assessment)	11,074		595	629	\$787
C. Average Tax Rate (Payable 1997)	1.314				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$10,610	46.7%	\$570	\$619	\$905
Sales/Use Tax (Calendar 1996)	5,372	23.6	288	367	528
Motor Vehicle Sales Tax (Calendar 1996)	1,472	6.5	79	79	83
Motor Vehicle License Tax (Calendar 1996)	1,702	7.5	91	92	96
Motor Fuels Tax (Calendar 1996)	1,714	7.5	92	110	108
Corporate Income Tax (Calendar 1997)	1,858	8.2	100	84	140
Total State Taxes	\$22,729	100.0	\$1,220	\$1,351	\$1,860

I. Major State Aids/Credits	WASHINGTON			METRO (11)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1996-1997)	\$129,325	65.8%	\$690	\$651	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	19,744	10.0	105	236	239
Aid to Families with Dependent Children	1,844	0.9	10	32	27
General Assistance including GAMC	1,762	0.9	9	48	42
Social Services	8,063	4.1	43	87	93
Miscellaneous	1,169	0.6	6	14	14
Total	32,582	16.6	174	418	414
Highway Aid (Calendar 1996)					
County Aid	4,121	2.1	22	19	60
Municipal Aid	3,963	2.0	21	27	20
Township Aid	104	0.1	1	0	5
Total	8,187	4.2	44	46	85
Local Government Aid (Calendar 1997)	4,042	2.1	22	63	76
Disparity Reduction Aid (Calendar 1997)	2	0.0	0	1	6
Criminal Justice Aid (Payable 1997)	886	0.5	5	6	6
Community Corrections Funding (1997)	1,745	0.9	9	12	12
HACA (Payable 1997)					
County HACA	7,274	3.7	39	34	39
City/Town HACA	7,288	3.7	39	50	47
School District HACA	3,643	1.9	19	19	19
Miscellaneous District HACA	1,691	0.9	9	10	6
Total	19,897	10.1	106	113	111
Total Aids	196,666	100.0	1,049	1,310	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	29	100.0	0	0	1
Total Property Tax Credits	29	100.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	2,881	59.8	15	19	18
Regular (Renters)	1,871	38.8	10	24	18
Targeting Refund	63	1.3	0	1	1
Total Property Tax Refunds	4,815	100.0	26	44	37
Total Aids/Credits	\$201,510	100.0	1,075	1,354	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$35,746	19.9%	\$191	\$257	\$254
City/Town Levy	29,174	16.2	156	184	156
School District Levy	80,682	44.8	430	486	419
Miscellaneous District Levy	34,384	19.1	183	287	170
Total Levy	179,986	100.0	960	1,214	\$999
Less Property Tax Credits	29		0	0	4
Net Property Taxes Payable	179,957		960	1,214	995
B. Property Valuation					
Market Valuation (1996 Assessment)	8,219,446		43,843	43,368	\$40,617
Net Tax Capacity (1996 Assessment)	150,494		803	930	\$787
C. Average Tax Rate (Payable 1997)	1.196				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$263,209	66.3%	\$1,404	\$1,176	\$905
Sales/Use Tax (Calendar 1996)	68,631	17.3	366	660	528
Motor Vehicle Sales Tax (Calendar 1996)	15,520	3.9	83	88	83
Motor Vehicle License Tax (Calendar 1996)	17,937	4.5	96	102	96
Motor Fuels Tax (Calendar 1996)	18,530	4.7	99	98	108
Corporate Income Tax (Calendar 1997)	13,209	3.3	70	191	140
Total State Taxes	\$397,036	100.0	\$2,118	\$2,314	\$1,860

I. Major State Aids/Credits	WATONWAN			NINE (9)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
A. Aids to Local Governments					
Education Aid (1996-1997)	\$8,809	44.8%	\$750	\$684	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	3,483	17.7	296	219	239
Aid to Families with Dependent Children	210	1.1	18	14	27
General Assistance including GAMC	335	1.7	28	23	42
Social Services	1,352	6.9	115	94	93
Miscellaneous	140	0.7	12	10	14
Total	5,520	28.1	470	360	414
Highway Aid (Calendar 1996)					
County Aid	1,948	9.9	166	103	60
Municipal Aid	0	0.0	0	13	20
Township Aid	203	1.0	17	10	5
Total	2,151	10.9	183	127	85
Local Government Aid (Calendar 1997)	1,352	6.9	115	116	76
Disparity Reduction Aid (Calendar 1997)	15	0.1	1	6	6
Criminal Justice Aid (Payable 1997)	56	0.3	5	5	6
Community Corrections Funding (1997)	112	0.6	10	11	12
HACA (Payable 1997)					
County HACA	938	4.8	80	52	39
City/Town HACA	467	2.4	40	48	47
School District HACA	241	1.2	21	18	19
Miscellaneous District HACA	8	0.0	1	1	6
Total	1,654	8.4	141	119	111
Total Aids	19,669	100.0	1,674	1,428	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	1	1
Total Property Tax Credits	0	0.0	0	1	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	246	67.4	21	20	18
Regular (Renters)	113	31.0	10	11	18
Targeting Refund	6	1.6	0	1	1
Total Property Tax Refunds	365	100.0	31	32	37
Total Aids/Credits	\$20,034	100.0	1,705	1,461	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$3,617	42.8%	\$308	\$245	\$254
City/Town Levy	1,169	13.8	99	125	156
School District Levy	3,599	42.6	306	345	419
Miscellaneous District Levy	60	0.7	5	28	170
Total Levy	8,445	100.0	719	744	\$999
Less Property Tax Credits	0		0	1	4
Net Property Taxes Payable	8,445		719	743	995
B. Property Valuation					
Market Valuation (1996 Assessment)	534,555		45,494	42,037	\$40,617
Net Tax Capacity (1996 Assessment)	7,177		611	629	\$787
C. Average Tax Rate (Payable 1997)	1.177				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$6,050	44.8%	\$515	\$619	\$905
Sales/Use Tax (Calendar 1996)	3,108	23.0	265	367	528
Motor Vehicle Sales Tax (Calendar 1996)	968	7.2	82	79	83
Motor Vehicle License Tax (Calendar 1996)	1,119	8.3	95	92	96
Motor Fuels Tax (Calendar 1996)	1,575	11.7	134	110	108
Corporate Income Tax (Calendar 1997)	681	5.0	58	84	140
Total State Taxes	\$13,501	100.0	\$1,149	\$1,351	\$1,860

	WILKIN			W CENTRAL (4)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$6,034	39.2%	\$818	\$758	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	2,599	16.9	352	269	239
Aid to Families with Dependent Children	244	1.6	33	23	27
General Assistance including GAMC	206	1.3	28	36	42
Social Services	1,046	6.8	142	104	93
Miscellaneous	64	0.4	9	12	14
Total	4,158	27.0	564	445	414
Highway Aid (Calendar 1996)					
County Aid	2,200	14.3	298	122	60
Municipal Aid	0	0.0	0	11	20
Township Aid	301	2.0	41	15	5
Total	2,501	16.3	339	147	85
Local Government Aid (Calendar 1997)	1,204	7.8	163	86	76
Disparity Reduction Aid (Calendar 1997)	34	0.2	5	2	6
Criminal Justice Aid (Payable 1997)	41	0.3	6	5	6
Community Corrections Funding (1997)	29	0.2	4	8	12
HACA (Payable 1997)					
County HACA	835	5.4	113	46	39
City/Town HACA	223	1.4	30	34	47
School District HACA	287	1.9	39	20	19
Miscellaneous District HACA	28	0.2	4	3	6
Total	1,373	8.9	186	103	111
Total Aids	15,374	100.0	2,084	1,555	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	99	100.0	13	22	1
Total Property Tax Credits	99	100.0	13	22	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	79	62.9	11	16	18
Regular (Renters)	43	33.9	6	10	18
Targeting Refund	4	3.2	1	1	1
Total Property Tax Refunds	126	100.0	17	26	37
Total Aids/Credits	\$15,598	100.0	2,115	1,604	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$2,574	39.0%	\$349	\$260	\$254
City/Town Levy	589	8.9	80	101	156
School District Levy	3,323	50.4	451	325	419
Miscellaneous District Levy	106	1.6	14	30	170
Total Levy	6,593	100.0	894	716	\$999
Less Property Tax Credits	99		13	22	4
Net Property Taxes Payable	6,493		880	694	995
B. Property Valuation					
Market Valuation (1996 Assessment)	439,175		59,541	38,165	\$40,617
Net Tax Capacity (1996 Assessment)	5,978		810	584	\$787
C. Average Tax Rate (Payable 1997)	1.103				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$4,471	48.7%	\$606	\$494	\$905
Sales/Use Tax (Calendar 1996)	1,403	15.3	190	370	528
Motor Vehicle Sales Tax (Calendar 1996)	590	6.4	80	74	83
Motor Vehicle License Tax (Calendar 1996)	682	7.4	92	85	96
Motor Fuels Tax (Calendar 1996)	1,668	18.2	226	132	108
Corporate Income Tax (Calendar 1997)	368	4.0	50	61	140
Total State Taxes	\$9,181	100.0	\$1,245	\$1,215	\$1,860

	WINONA			SE MN (10)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$28,409	46.8%	\$574	\$747	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	9,255	15.3	187	209	239
Aid to Families with Dependent Children	715	1.2	14	16	27
General Assistance including GAMC	1,016	1.7	21	29	42
Social Services	4,806	7.9	97	89	93
Miscellaneous	498	0.8	10	12	14
Total	16,291	26.9	329	354	414
Highway Aid (Calendar 1996)					
County Aid	3,158	5.2	64	79	60
Municipal Aid	708	1.2	14	15	20
Township Aid	230	0.4	5	8	5
Total	4,096	6.8	83	102	85
Local Government Aid (Calendar 1997)	6,005	9.9	121	92	76
Disparity Reduction Aid (Calendar 1997)	254	0.4	5	8	6
Criminal Justice Aid (Payable 1997)	274	0.5	6	5	6
Community Corrections Funding (1997)	399	0.7	8	11	12
HACA (Payable 1997)					
County HACA	1,744	2.9	35	43	39
City/Town HACA	2,569	4.2	52	51	47
School District HACA	595	1.0	12	17	19
Miscellaneous District HACA	18	0.0	0	0	6
Total	4,926	8.1	100	111	111
Total Aids	60,654	100.0	1,226	1,430	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	63	100.0	1	0	1
Total Property Tax Credits	63	100.0	1	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	620	51.2	13	16	18
Regular (Renters)	569	47.1	12	11	18
Targeting Refund	21	1.7	0	2	1
Total Property Tax Refunds	1,210	100.0	24	29	37
Total Aids/Credits	\$61,927	100.0	1,251	1,459	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$8,704	30.9%	\$176	\$218	\$254
City/Town Levy	6,079	21.6	123	142	156
School District Levy	11,680	41.4	236	369	419
Miscellaneous District Levy	1,746	6.2	35	35	170
Total Levy	28,209	100.0	570	765	\$999
Less Property Tax Credits	63		1	0	4
Net Property Taxes Payable	28,146		569	765	995
B. Property Valuation					
Market Valuation (1996 Assessment)	1,446,250		29,226	36,644	\$40,617
Net Tax Capacity (1996 Assessment)	23,734		480	623	\$787
C. Average Tax Rate (Payable 1997)	1.189				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$30,980	48.0%	\$626	\$723	\$905
Sales/Use Tax (Calendar 1996)	15,387	23.8	311	376	528
Motor Vehicle Sales Tax (Calendar 1996)	3,530	5.5	71	80	83
Motor Vehicle License Tax (Calendar 1996)	4,079	6.3	82	92	96
Motor Fuels Tax (Calendar 1996)	5,589	8.7	113	112	108
Corporate Income Tax (Calendar 1997)	4,955	7.7	100	111	140
Total State Taxes	\$64,519	100.0	\$1,304	\$1,494	\$1,860

	WRIGHT			CENTRAL MN (7W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$66,769	64.4%	\$809	\$816	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	11,150	10.8	135	150	239
Aid to Families with Dependent Children	944	0.9	11	15	27
General Assistance including GAMC	1,672	1.6	20	24	42
Social Services	5,779	5.6	70	70	93
Miscellaneous	766	0.7	9	9	14
Total	20,311	19.6	246	268	414
Highway Aid (Calendar 1996)					
County Aid	4,660	4.5	56	46	60
Municipal Aid	1,057	1.0	13	13	20
Township Aid	496	0.5	6	4	5
Total	6,213	6.0	75	64	85
Local Government Aid (Calendar 1997)	2,888	2.8	35	51	76
Disparity Reduction Aid (Calendar 1997)	25	0.0	0	1	6
Criminal Justice Aid (Payable 1997)	365	0.4	4	5	6
Community Corrections Funding (1997)	709	0.7	9	11	12
HACA (Payable 1997)					
County HACA	2,027	2.0	25	29	39
City/Town HACA	2,569	2.5	31	37	47
School District HACA	1,678	1.6	20	22	19
Miscellaneous District HACA	159	0.2	2	2	6
Total	6,433	6.2	78	91	111
Total Aids	103,713	100.0	1,257	1,307	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	28	100.0	0	0	1
Total Property Tax Credits	28	100.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	1,397	57.2	17	15	18
Regular (Renters)	971	39.8	12	13	18
Targeting Refund	73	3.0	1	1	1
Total Property Tax Refunds	2,441	100.0	30	28	37
Total Aids/Credits	\$106,182	100.0	1,287	1,335	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$16,798	24.4%	\$204	\$211	\$254
City/Town Levy	11,464	16.6	139	143	156
School District Levy	36,698	53.2	445	373	419
Miscellaneous District Levy	3,995	5.8	48	51	170
Total Levy	68,955	100.0	836	777	\$999
Less Property Tax Credits	28		0	0	4
Net Property Taxes Payable	68,927		836	777	995
B. Property Valuation					
Market Valuation (1996 Assessment)	3,243,145		39,314	35,342	\$40,617
Net Tax Capacity (1996 Assessment)	61,286		743	708	\$787
C. Average Tax Rate (Payable 1997)	1.125				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$61,827	52.4%	\$749	\$652	\$905
Sales/Use Tax (Calendar 1996)	25,833	21.9	313	405	528
Motor Vehicle Sales Tax (Calendar 1996)	6,608	5.6	80	74	83
Motor Vehicle License Tax (Calendar 1996)	7,637	6.5	93	86	96
Motor Fuels Tax (Calendar 1996)	11,006	9.3	133	113	108
Corporate Income Tax (Calendar 1997)	4,970	4.2	60	84	140
Total State Taxes	\$117,881	100.0	\$1,429	\$1,413	\$1,860

	YELLOW MEDICINE			MN VALLEY (6W)	STATE
	Amount (000s)	Percent	Per Capita	Per Capita	Per Capita
I. Major State Aids/Credits					
A. Aids to Local Governments					
Education Aid (1996-1997)	\$9,673	44.6%	\$831	\$868	\$717
Human Services Aid (Calendar 1996)					
Medical Assistance	3,656	16.9	314	317	239
Aid to Families with Dependent Children	129	0.6	11	10	27
General Assistance including GAMC	325	1.5	28	24	42
Social Services	1,210	5.6	104	105	93
Miscellaneous	165	0.8	14	14	14
Total	5,485	25.3	471	470	414
Highway Aid (Calendar 1996)					
County Aid	2,535	11.7	218	213	60
Municipal Aid	0	0.0	0	3	20
Township Aid	398	1.8	34	31	5
Total	2,933	13.5	252	248	85
Local Government Aid (Calendar 1997)	1,570	7.2	135	132	76
Disparity Reduction Aid (Calendar 1997)	125	0.6	11	23	6
Criminal Justice Aid (Payable 1997)	48	0.2	4	4	6
Community Corrections Funding (1997)	137	0.6	12	11	12
HACA (Payable 1997)					
County HACA	921	4.2	79	77	39
City/Town HACA	576	2.7	49	58	47
School District HACA	202	0.9	17	26	19
Miscellaneous District HACA	21	0.1	2	2	6
Total	1,720	7.9	148	163	111
Total Aids	21,689	100.0	1,864	1,920	1,427
B. Property Tax Credits (Payable 1997)					
Taconite Homestead Credit	0	0.0	0	0	3
Miscellaneous Credits	0	0.0	0	0	1
Total Property Tax Credits	0	0.0	0	0	4
C. Property Tax Refunds (96 filed 97)					
Regular (Homeowners)	288	78.9	25	23	18
Regular (Renters)	66	18.1	6	7	18
Targeting Refund	11	3.1	1	2	1
Total Property Tax Refunds	366	100.0	31	32	37
Total Aids/Credits	\$22,055	100.0	1,895	1,952	\$1,468
II. Property Tax Data					
A. Property Tax Levy (Payable 1997)					
County Levy	\$4,275	43.4%	\$367	\$298	\$254
City/Town Levy	1,364	13.8	117	126	156
School District Levy	3,997	40.5	343	358	419
Miscellaneous District Levy	222	2.3	19	24	170
Total Levy	9,859	100.0	847	806	\$999
Less Property Tax Credits	0		0	0	4
Net Property Taxes Payable	9,859		847	806	995
B. Property Valuation					
Market Valuation (1996 Assessment)	555,546		47,736	46,150	\$40,617
Net Tax Capacity (1996 Assessment)	6,947		597	611	\$787
C. Average Tax Rate (Payable 1997)	1.419				
III. Major State Taxes					
Individual Income Tax (1996 filed 1997)	\$5,848	46.7%	\$503	\$491	\$905
Sales/Use Tax (Calendar 1996)	2,405	19.2	207	266	528
Motor Vehicle Sales Tax (Calendar 1996)	978	7.8	84	82	83
Motor Vehicle License Tax (Calendar 1996)	1,130	9.0	97	94	96
Motor Fuels Tax (Calendar 1996)	1,436	11.5	123	126	108
Corporate Income Tax (Calendar 1997)	739	5.9	64	58	140
Total State Taxes	\$12,536	100.0	\$1,077	\$1,118	\$1,860

Appendices

A. Education Aids by Home County by School District, 1996/1997 School Year

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

Appendix A

Education Aids by Home County by School District 1996/1997 School Year*

County	School District	Education Aid	County	School District	Education Aid	County	School District	Education Aid
Aitkin	1	\$ 4,766,609	Brown	81	\$ 582,026	Clay	146	\$ 3,516,115
	2	2,122,135		84	2,674,252		150	3,952,652
	4	<u>2,050,297</u>		85	2,714,166		152	28,368,248
				88	<u>11,938,891</u>		914	1,626,748
	Total	8,939,041		Total	17,909,335		2164	<u>5,927,653</u>
Anoka	11	166,541,501					Total	43,391,416
	12	25,620,697	Carlton	91	3,435,820			
	13	10,719,064		93	3,466,654	Clearwater	162	5,897,307
	14	10,821,216		94	11,553,963		2311	<u>2,424,527</u>
	15	26,399,495		95	1,587,710		Total	8,321,834
	16	<u>14,805,637</u>		97	3,508,467			
	Total	254,907,610		99	4,744,772	Cook	166	<u>1,571,481</u>
				100	<u>1,712,715</u>			
Becker	21	1,138,198		Total	30,010,101		Total	1,571,481
	22	13,290,711						
	23	5,852,490	Carver	108	4,646,253	Cottonwood	173	2,071,123
	24	1,722,315		110	6,371,400		175	932,852
	25	<u>535,462</u>		111	5,576,887		177	5,149,057
	Total	22,539,176		112	<u>26,193,056</u>		178	<u>605,292</u>
				Total	42,787,596		Total	8,758,324
Beltrami	31	26,192,948						
	32	4,529,458	Cass	113	3,261,200	Crow Wing	181	29,267,647
	36	1,958,294		115	6,062,250		182	5,272,244
	38	<u>8,724,419</u>		116	2,139,561		186	<u>2,196,881</u>
	Total	41,405,119		118	1,449,875		Total	36,736,773
				2174	<u>4,940,761</u>			
Benton	47	14,465,781		Total	17,853,648	Dakota	6	15,629,937
	51	<u>8,814,738</u>					191	43,572,753
	Total	23,280,518	Chippewa	129	7,749,586		192	17,676,083
				2180	<u>4,081,461</u>		194	30,636,621
Big Stone	55	1,926,836		Total	11,831,047		195	2,098,241
	57	564,795					196	100,880,018
	62	<u>3,044,129</u>	Chisago	138	16,115,161		197	10,817,984
	Total	5,535,760		139	4,040,423		199	16,215,988
				323	103,876		200	<u>21,360,013</u>
Blue Earth	75	3,041,688		2144	<u>13,357,160</u>		Total	258,887,637
	77	26,493,815		Total	33,616,620	Dodge	203	4,282,364
	2071	4,942,652					204	7,807,493
	2135	<u>5,070,168</u>					2125	<u>5,237,373</u>
	Total	39,548,324					Total	17,327,230

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

**Education Aids by Home County by School District
1996/1997 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>
Douglas	206	\$ 16,054,852	Hennepin	1	\$228,460,866	Kanabec	332	9,056,159
	207	1,674,445		270	17,011,912		333	<u>4,034,737</u>
	208	1,172,321		271	29,044,973		Total	13,090,896
	213	<u>2,891,588</u>		272	27,222,732			
	Total	21,793,205		273	11,148,195			
				276	22,174,246	Kandiyohi	345	7,527,006
Faribault	218	433,778		277	6,699,281		347	23,428,271
	219	538,365		278	6,583,609		815	<u>140,402</u>
	2134	4,851,108		279	88,824,869		Total	31,095,678
	2148	<u>5,196,394</u>		280	12,704,162			
	Total	11,019,645		281	53,246,180	Kittson	356	1,051,031
				282	4,408,361		2171	1,301,376
Fillmore	229	1,774,713		283	10,827,208		2358	<u>1,872,825</u>
	238	1,659,975		284	19,796,308		Total	4,225,232
	239	3,189,198		286	<u>6,790,063</u>			
	2137	4,737,236		Total	544,942,966	Koochiching	361	7,740,375
	2138	<u>4,070,951</u>	Houston	294	2,216,497		362	1,935,626
	Total	15,432,072		297	1,994,920		363	<u>3,247,982</u>
				299	4,674,061		Total	12,923,983
Freeborn	241	18,461,221		300	<u>7,006,483</u>			
	242	1,654,292		Total	15,891,962	Lac Qui Parle	371	656,282
	243	906,694					378	2,685,477
	245	<u>1,498,415</u>	Hubbard	306	1,765,967		2853	<u>5,812,759</u>
	Total	22,520,622		308	1,994,461			
				309	<u>7,823,020</u>	Lake	Total	9,154,518
				Total	11,583,448		381	<u>9,626,775</u>
Goodhue	252	6,716,182						
	253	2,421,716	Isanti	314	5,215,333	Lake of the Woods	Total	9,626,775
	255	5,218,789		911	<u>20,112,699</u>		390	<u>3,576,974</u>
	256	6,958,339		Total	25,328,032			
	2172	4,120,915				LeSueur	Total	3,576,974
	2805	<u>5,969,066</u>						
	Total	31,405,007	Itasca	316	8,164,784		391	1,910,466
				317	4,947,202		392	3,540,587
Grant	261	1,483,717		318	16,038,404		394	5,076,156
	264	631,656		319	<u>3,974,342</u>		2143	4,661,069
	2342	<u>4,016,352</u>		Total	33,124,732		2397	<u>5,673,604</u>
	Total	6,131,725					Total	20,861,882
			Jackson	324	4,137,677			
				325	1,587,406			
				328	242,761			
				330	<u>1,144,716</u>			
				Total	7,112,561			

**Education Aids by Home County by School District
1996/1997 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>
Lincoln	402	\$ 832,523	Meeker	463	4,442,349	Norman	2215	\$2,361,979
	403	1,393,928		465	8,470,187		2527	1,799,502
	404	1,165,858		466	9,236,782		2854	<u>2,531,674</u>
	409	<u>1,545,431</u>		2396	<u>4,965,295</u>		Total	6,693,155
	Total	4,937,740		Total	27,114,614	Olmsted	227	3,867,581
Lyon	411	916,550	Mille Lacs	473	2,031,349		531	6,331,856
	413	8,173,730		477	12,917,528		533	4,443,319
	414	2,394,270		480	4,046,672		534	7,793,333
	415	659,403		912	<u>8,641,414</u>		535	<u>58,018,531</u>
	417	3,032,388		Total	27,636,962		Total	80,454,620
	418	721,023	Morrison	482	18,456,502	Otter Tail	542	1,340,358
	2167	<u>2,141,197</u>		484	5,291,636		544	13,819,685
	Total	18,038,561		485	3,836,000		545	2,044,009
McLeod	421	1,415,056		486	2,234,182		547	3,445,850
	423	12,427,365		487	<u>2,057,620</u>		548	4,893,625
	424	2,374,637		Total	31,875,940		549	7,275,520
	426	1,129,275	Mower	492	19,416,321		550	1,823,633
	2687	4,284,628		495	1,706,604		553	<u>3,788,081</u>
	2859	<u>8,431,792</u>		497	1,186,688	Pennington	561	1,501,536
	Total	30,062,753		499	1,852,339		564	<u>11,157,738</u>
Mahnommen	432	4,681,970		500	<u>2,711,539</u>		Total	12,659,275
	435	<u>3,489,625</u>	Murray	Total	26,873,491	Pine	577	2,385,716
	Total	8,171,595		505	2,555,387		578	7,533,165
Marshall	441	1,611,054		2169	<u>3,842,871</u>		2165	5,235,087
	447	1,498,668	Total	Total	6,398,258		2580	<u>5,400,415</u>
	2176	2,651,314		507	1,799,433	Pipestone	Total	20,554,383
	2856	<u>2,012,287</u>		508	<u>8,607,939</u>		581	1,064,825
	Total	7,773,324	Total	Total	10,407,372		584	734,266
Martin	458	1,775,850		511	2,551,960		2689	<u>6,512,414</u>
	2448	3,419,100		513	963,117	Total	Total	8,311,505
	2536	1,281,399	Nobles	514	621,875			
	2752	<u>9,999,039</u>		516	665,553			
	Total	16,475,389		518	<u>11,642,539</u>			
				Total	16,445,044			

**Education Aids by Home County by School District
1996/1997 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>
Polk	592	\$ 474,446	Renville	648	964,536	Scott	716	\$5,107,241
	593	8,176,084		654	1,676,694		717	4,957,734
	595	10,071,702		655	870,323		719	15,588,168
	599	2,891,593		2159	2,177,667		720	12,933,868
	600	865,996		2534	<u>4,085,338</u>		721	<u>10,531,199</u>
	601	3,655,588		Total	9,774,559	Sherburne	Total	49,118,210
	604	660,467	Rice	656	22,241,409		726	*3,169,484
	2609	<u>2,046,959</u>		659	<u>14,698,919</u>		727	8,611,983
	Total	28,842,834		Total	36,940,328		728	<u>35,107,147</u>
Pope	611	776,391	Rock	671	1,370,508	Sibley	Total	46,888,615
	2149	<u>8,080,101</u>		2184	<u>6,030,924</u>		2310	5,851,566
	Total	8,856,492		Total	7,401,432		2365	<u>3,878,246</u>
Ramsey	621	42,196,953	Roseau	676	1,128,628	Stearns	Total	9,729,812
	622	40,412,096		682	7,101,828		738	5,418,309
	623	21,215,138		690	7,282,448		739	4,752,183
	624	36,734,496		2683	<u>3,234,743</u>		740	7,794,514
	625	<u>216,883,802</u>		Total	18,747,647		741	6,294,177
Red Lake	Total	357,442,486	St. Louis	695	4,639,831		742	45,988,822
	627	1,213,582		696	3,188,153		743	5,634,735
	628	910,581		698	1,693,414		745	8,269,412
	630	<u>2,365,783</u>		700	7,203,653		748	11,352,688
Redwood	Total	4,489,945		701	16,027,833		750	10,374,461
	631	585,932		704	9,662,411		2364	<u>4,940,484</u>
	633	894,927		706	9,714,018	Steele	Total	110,819,784
	635	685,898		707	826,217		756	3,773,170
	638	605,088		709	66,869,536		761	19,655,686
	640	1,697,945		712	2,947,424		763	<u>1,869,158</u>
	641	665,582		2142	11,881,844	Stevens	Total	25,298,013
	2754	1,688,339		2154	7,468,296		768	1,210,578
	2758	<u>6,194,519</u>		2711	<u>5,863,354</u>		769	4,702,349
	Total	13,018,229		Total	147,985,983		771	<u>1,093,980</u>
						Total	Total	7,006,907

*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.

<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	\$ 2,706,434	Wadena	818	\$ 2,157,521	Wilkin	846	\$ 4,225,997
	777	<u>4,985,552</u>		820	2,960,873		850	1,149,987
				821	3,702,959		852	<u>657,876</u>
	Total	7,691,986		2155	<u>7,638,077</u>		Total	6,033,861
Todd	786	3,027,096	Waseca	Total	16,459,430	Winona	857	3,590,608
	787	2,809,152		829	10,214,676		858	4,352,878
	2170	9,189,358		2168	4,211,543		861	<u>20,465,110</u>
	2753	7,210,188		2835	<u>3,237,734</u>		Total	28,408,596
	2759	<u>2,896,887</u>		Total	17,663,953	Wright	876	7,636,845
	Total	25,132,681		831	32,022,082		877	19,928,432
Traverse	801	872,373	Washington	832	10,187,095		879	6,905,401
	803	<u>2,198,711</u>		833	56,445,331		881	4,055,193
	Total	3,071,084		834	<u>30,670,226</u>	882	11,395,912	
Wabasha	806	2,575,804		Watonwan	Total	129,324,733	883	7,248,757
	810	5,047,243	836		811,689	885	<u>9,598,459</u>	
	811	3,529,704	837		2,678,728	Total	66,768,998	
	813	<u>5,695,803</u>	840		<u>5,318,841</u>	Yellow Medicine	891	3,457,902
	Total	16,848,554	Total		8,809,259		2190	<u>6,214,756</u>
							Total	9,672,658
						State Total	\$3,393,562,316	

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	\$4,287,445,715	96.4%	\$159,203,118	3.6%	\$4,446,648,833
Sales/Use Tax**	\$2,498,713,721	87.4%	\$361,237,938	12.6%	\$2,859,951,659

House Research Department

* Percents added across equal 100 percent.

**See [page 77](#) for discussion of sales/use tax amounts not allocated to Minnesota counties.