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County Property Tax Relief Aids

The Department of Revenue administers three county aid programs

In addition to a number of categorical aids, counties receive aid under three property tax relief programs, administered by the Department of Revenue. Homestead and agricultural credit aid (HACA) is a general-purpose aid that may fund spending for any purpose. Criminal justice aid (CCJA) and family preservation aid (FPA), must be used specifically for the broadly defined purposes of criminal justice and family preservation. (See the table on the back for a county breakdown of each type of aid received in 2002.)

HACA is the largest of the three property tax relief programs

Counties are due to receive $204.8 million in HACA payments in 2002. HACA amounts are not formula-driven per se; instead, each county's base HACA amount was determined to compensate for state-mandated adjustments to the county's tax base between 1990 and 2002. Each year, each county gets the same amount it received in the previous year, plus a percentage increase based on the rate of inflation and on the annual growth in the number of households. In some years, a county's HACA payment is permanently reduced in conjunction with the state takeover of a service that had been provided by the county. For 2003 to 2005, some counties are undergoing HACA reductions as the state takes over the financing of certain court-related costs. For 2004, all counties will receive a HACA reduction as the state takes over a portion of out-of-home placement costs.

CCJA is distributed based on population and crime rates

Counties are due to receive $31.5 million in CCJA payments in 2002. One-half of the appropriation is distributed based on each county's population. The other one-half is distributed based on each county's proportion of the statewide total of "part I crimes" committed in the previous year. "Part I crimes" include murder and non-negligent manslaughter, robbery, aggravated assault, arson, forcible rape, burglary, larceny-theft, and motor vehicle theft. The appropriation for this program increases each year between 2.5 percent and 5.0 percent, depending on the rate of inflation.

FPA is distributed based on the change in the share of income maintenance caseloads

Counties are due to receive $23.4 million in FPA payments in 2002. The initial allocation of FPA in 1995 among counties was based on two factors—each county's share of total children in out-of-home placement in the state in 1991 and 1992, and each county's share of income maintenance cases in the state in 1993. Since 1995 each county's aid increases or decreases based on the change in its relative share of income maintenance caseloads in the state. Like the CCJA program, the appropriation for FPA increases each year between 2.5 percent and 5.0 percent, depending on the rate of inflation.

For more information: Contact legislative analyst Pat Dalton at 651-296-7434

2002 County Property Tax Relief Aids

COUNTY	HACA	CCJA	FPA	COUNTY	HACA	CCJA	FPA
Aitkin	1,651,143	93,442	66,959	Marshall	664,534	49,337	21,882
Anoka	13,395,872	1,959,376	1,051,208	Martin	690,167	112,268	73,474
Becker	1,034,647	144,160	193,943	Meeker	1,239,195	133,319	66,384
Beltrami	0	273,656	551,303	Mille Lacs	1,152,258	146,487	121,990
Benton	837,125	163,149	100,159	Morrison	1,700,737	171,451	80,860
Big Stone	760,342	27,728	22,708	Mower	1,745,046	249,495	134,298
Blue Earth	1,784,558	375,630	203,594	Murray	794,407	38,898	15,937
Brown	1,133,236	127,451	64,049	Nicollet	1,136,164	164,961	149,546
Carlton	1,570,825	152,602	155,827	Nobles	929,811	103,618	103,603
Carver	4,524,510	347,995	91,231	Norman	592,006	31,289	26,797
Cass	1,318,992	220,441	273,623	Olmsted	5,999,277	677,568	415,674
Chippewa	1,072,585	55,916	25,643	Otter Tail	2,799,216	289,943	225,662
Chisago	2,647,744	231,874	147,180	Pennington	577,868	78,766	36,032
Clay	1,282,418	273,310	271,033	Pine	1,275,371	167,845	143,986
Clearwater	205,111	43,335	62,650	Pipestone	710,011	50,322	35,683
Cook	1,040,472	31,183	10,531	Polk	1,495,069	176,622	180,443
Cottonwood	866,872	62,506	40,312	Pope	841,940	52,437	16,742
Crow Wing	2,108,165	390,106	219,974	Ramsey	13,629,527	4,082,377	3,490,793
Dakota	12,635,124	2,139,131	810,910	Red Lake	334,554	20,403	7,112
Dodge	1,229,127	73,695	33,248	Redwood	1,007,840	80,938	72,886
Douglas	1,971,149	194,992	73,427	Renville	964,147	87,566	58,124
Faribault	765,633	74,000	52,534	Rice	1,555,949	360,504	147,778
Fillmore	1,070,379	83,104	32,822	Rock	590,429	38,498	21,884
Freeborn	1,649,090	172,245	145,095	Roseau	584,600	82,863	27,797
Goodhue	1,042,561	271,096	132,796	St. Louis	10,436,044	1,248,733	1627,966
Grant	648,759	35,228	13,886	Scott	5,449,814	524,551	148,837
Hennepin	37,777,119	8,597,200	7,819,259	Sherburne	1,520,266	301,742	110,703
Houston	1,198,204	84,967	36,690	Sibley	1,052,202	53,913	37,366
Hubbard	886,792	127,462	118,279	Stearns	4,545,685	865,504	380,006
Isanti	2,217,683	162,003	125,068	Steele	1,209,683	199,289	159,785
Itasca	1,975,326	190,705	202,370	Stevens	1,033,806	47,738	11,997
Jackson	828,159	51,630	20,176	Swift	945,710	51,472	26,028
Kanabec	1,255,025	85,833	52,254	Todd	1,612,083	128,305	81,437
Kandiyohi	2,492,915	242,194	222,155	Traverse	578,533	18,421	14,680
Kittson	382,464	21,926	12,922	Wabasha	1,019,601	106,564	50,788
Koochiching	26,501	86,960	80,487	Wadena	361,116	76,817	90,625
Lac Qui Parle	681,260	34,381	20,932	Waseca	1,334,146	93,347	90,106
Lake	1,180,635	51,684	28,054	Washington	8,545,815	1,164,524	469,380
Lake of the Woods	347,282	21,391	15,939	Watonwan	804,026	59,484	54,202
Le Sueur	1,800,107	102,250	62,825	Wilkin	935,141	37,856	31,048
Lincoln	653,383	21,320	12,508	Winona	1,791,130	284,953	100,069
Lyon	976,438	106,790	105,853	Wright	2,467,200	505,943	236,980
Mcleod	1,791,631	212,185	95,604	Yellow Medicine	1,076,156	45,395	22,720
Mahnomen	328,195	35,069	107,539				
				Total	**204,773,838**	**31,515,627**	**23,405,649**

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