



# TAX POLICY, AIDS, CREDITS, & REFUNDS

## FEBRUARY FORECAST

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 Revenues: Positive change indicates revenue increase  
 Loans, Refunds, Aids & Credits: Positive change indicates expenditure increase

LINE	ITEM	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
		NOV FY 2016-17	NOV FY 2018-19	NOV FY 2020-21	FEB FY 2016	FEB FY 2017	FEB FY 2016-17	FEB 16-17 vs. EOS 14-15	FEB 16-17 vs. EOS 16-17	FEB 16-17 vs. NOV 16-17	FEB FY 2018	FEB FY 2019	FEB FY 2018-19	FEB 18-19 vs. NOV 18-19	FEB FY 2020	FEB FY 2021	FEB FY 2020-21	FEB 20-21 vs. NOV 20-21
83	CONTROLLED SUBSTANCE TAX	5	10	10	-	5	5	4	(5)	-	5	5	10	-	5	5	10	-
84	OTHER GROSS EARNINGS	105	100	100	55	50	105	3	5	-	50	50	100	-	50	50	100	-
86	LAWFUL GAMBLING TAX																	
87	Lawful Gambling Tax	118,078	131,000	139,100	56,578	62,300	118,878				65,400	67,400	132,800		69,400	71,500	140,900	
88	Lawful Gambling Tax Refunds	(620)	(600)	(600)	(320)	(300)	(620)				(300)	(300)	(600)		(300)	(300)	(600)	
89	<b>SUBTOTAL: LAWFUL GAMBLING TAX</b>	<b>117,458</b>	<b>130,400</b>	<b>138,500</b>	<b>56,258</b>	<b>62,000</b>	<b>118,258</b>	<b>25,992</b>	<b>5,658</b>	<b>800</b>	<b>65,100</b>	<b>67,100</b>	<b>132,200</b>	<b>1,800</b>	<b>69,100</b>	<b>71,200</b>	<b>140,300</b>	<b>1,800</b>
91	REFERENCE LINE: Lawful Gambling Taxes - Feb 2012 Base	73,800	73,800	73,800	36,900	36,900	73,800	-	-	-	36,900	36,900	73,800	-	36,900	36,900	73,800	-
92	REFERENCE LINE: Lawful Gambling Taxes - Stadium	43,658	56,600	64,700	19,358	25,100	44,458	25,992	5,658	800	28,200	30,200	58,400	1,800	32,200	34,300	66,500	1,800
94	MEDICAL ASSISTANCE SURCHARGES	549,552	548,614	548,614	275,245	276,116	551,361	(24,108)	2,747	1,809	275,627	275,627	551,254	2,640	275,627	275,627	551,254	2,640
95	MOTOR VEHICLE REGISTRATION TAX	1,321	1,300	1,350	671	-	671	(681)	(629)	(650)	-	-	-	(1,300)	-	-	-	(1,350)
96	OTHER TAX REFUNDS	(11,269)	(11,510)	(11,710)	(5,564)	(5,405)	(10,969)	653	91	300	(5,705)	(5,805)	(11,510)	-	(5,805)	(5,905)	(11,710)	-
99	FUND BALANCE ROUNDING	-	-	-	-	-	-				-	-	-		-	-	-	
101	<b>TOTAL TAX REVENUES</b>	<b>40,388,179</b>	<b>43,538,901</b>	<b>46,749,452</b>	<b>20,110,469</b>	<b>20,316,409</b>	<b>40,426,878</b>	<b>2,286,375</b>	<b>12,075</b>	<b>38,699</b>	<b>21,393,756</b>	<b>22,505,238</b>	<b>43,898,994</b>	<b>360,093</b>	<b>23,281,637</b>	<b>24,311,735</b>	<b>47,593,372</b>	<b>843,920</b>

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	<b>PROPERTY TAX AIDS, CREDITS, &amp; REFUNDS:</b>																	
120	<b>PROPERTY TAX REFUNDS</b>																	
121	Homeowners (Homestead Credit Refund)	837,451	895,200	964,900	401,851	436,200	838,051				441,100	458,500	899,600		473,700	486,900	960,600	
122	Renter Property Tax Refund	445,050	465,000	485,100	219,850	221,400	441,250				226,300	230,200	456,500		234,100	237,800	471,900	
123	Targeting (Special Property Tax Refund)	12,854	11,770	10,000	5,844	6,532	12,376				6,770	5,000	11,770		5,000	5,000	10,000	
124	Forest Land Credits (Sustainable Forest Incentive Payment)	10,852	11,690	12,400	5,312	5,530	10,842				5,690	5,860	11,550		6,030	6,210	12,240	
126	<b>SUBTOTAL: PROPERTY TAX REFUNDS</b>	<b>1,306,207</b>	<b>1,383,660</b>	<b>1,472,400</b>	<b>632,857</b>	<b>669,662</b>	<b>1,302,519</b>	<b>196,031</b>	<b>(5,505)</b>	<b>(3,688)</b>	<b>679,860</b>	<b>699,560</b>	<b>1,379,420</b>	<b>(4,240)</b>	<b>718,830</b>	<b>735,910</b>	<b>1,454,740</b>	<b>(17,660)</b>
128	<b>LOCAL AIDS:</b>																	
	<b>LOCAL GOVERNMENT AID</b>																	
131	Local Government Aid	1,036,286	1,038,796	1,038,796	516,888	519,398	1,036,286				519,398	519,398	1,038,796		519,398	519,398	1,038,796	
134	<b>SUBTOTAL: LOCAL GOVERNMENT AID</b>	<b>1,036,286</b>	<b>1,038,796</b>	<b>1,038,796</b>	<b>516,888</b>	<b>519,398</b>	<b>1,036,286</b>	<b>101,331</b>	<b>(38)</b>	<b>-</b>	<b>519,398</b>	<b>519,398</b>	<b>1,038,796</b>	<b>-</b>	<b>519,398</b>	<b>519,398</b>	<b>1,038,796</b>	<b>-</b>
136	<b>DISPARITY REDUCTION AID</b>																	
137	To School Districts	15,859	15,858	15,858	7,929	7,930	15,859				7,929	7,929	15,858		7,929	7,929	15,858	
138	To Cities, Counties, Towns	20,276	20,266	20,266	10,143	10,133	20,276				10,133	10,133	20,266		10,133	10,133	20,266	
139	<b>SUBTOTAL: DISPARITY REDUCTION AID</b>	<b>36,135</b>	<b>36,124</b>	<b>36,124</b>	<b>18,072</b>	<b>18,063</b>	<b>36,135</b>	<b>(499)</b>	<b>(17)</b>	<b>-</b>	<b>18,062</b>	<b>18,062</b>	<b>36,124</b>	<b>-</b>	<b>18,062</b>	<b>18,062</b>	<b>36,124</b>	<b>-</b>
141	<b>COUNTY PROGRAM AID</b>																	
142	County Program Aid	418,532	417,048	416,908	209,969	208,563	418,532				208,457	208,591	417,048		208,454	208,454	416,908	
145	Local Impact Notes / Public Defender	832	1,428	1,428	332	500	832				714	714	1,428		714	714	1,428	
146	<b>SUBTOTAL: COUNTY PROGRAM AID</b>	<b>419,364</b>	<b>418,476</b>	<b>418,336</b>	<b>210,301</b>	<b>209,063</b>	<b>419,364</b>	<b>46,625</b>	<b>(596)</b>	<b>-</b>	<b>209,171</b>	<b>209,305</b>	<b>418,476</b>	<b>-</b>	<b>209,168</b>	<b>209,168</b>	<b>418,336</b>	<b>-</b>
148	<b>PAYMENTS TO COUNTIES W/ INDIAN CASINOS</b>	<b>3,104</b>	<b>3,064</b>	<b>3,064</b>	<b>1,572</b>	<b>1,532</b>	<b>3,104</b>	<b>572</b>	<b>572</b>	<b>-</b>	<b>1,532</b>	<b>1,532</b>	<b>3,064</b>	<b>-</b>	<b>1,532</b>	<b>1,532</b>	<b>3,064</b>	<b>-</b>
149	14, CH 308 - COUNTY AIS PREVENTION AID	20,000	20,000	20,000	10,000	10,000	20,000	15,500	-	-	10,000	10,000	20,000	-	10,000	10,000	20,000	-
150	14, CH 308 - DEBT SERVICE AID (L&C JOINT POWERS BOARD)	-	3,100	4,400	-	-	-	-	(1,100)	-	1,300	2,400	3,700	600	2,400	2,400	4,800	400
151	13, CH 143 - TOWNSHIP AID	19,997	20,000	20,000	9,997	10,000	19,997	10,001	(3)	-	10,000	10,000	20,000	-	10,000	10,000	20,000	-
	<b>PROPERTY CREDITS:</b>																	
155	<b>BORDER CITY DISPARITY CREDIT</b>																	
156	To School Districts	3,980	4,567	4,848	1,827	2,153	3,980				2,211	2,273	4,484		2,342	2,412	4,754	
157	To Cities, Counties, Towns	17,750	20,209	21,448	8,078	9,672	17,750				9,766	10,060	19,826		10,361	10,671	21,032	
158	<b>SUBTOTAL: BORDER CITY DISPARITY CREDIT</b>	<b>21,730</b>	<b>24,776</b>	<b>26,296</b>	<b>9,905</b>	<b>11,825</b>	<b>21,730</b>	<b>6,249</b>	<b>-</b>	<b>-</b>	<b>11,977</b>	<b>12,333</b>	<b>24,310</b>	<b>(466)</b>	<b>12,703</b>	<b>13,083</b>	<b>25,786</b>	<b>(510)</b>
160	<b>MARKET VALUE HOMESTEAD CREDIT</b>																	
162	<b>AGRIC. MARKET VALUE HOMESTEAD CREDIT</b>																	
163	To School Districts	17,481	18,073	18,068	8,424	9,057	17,481				8,793	8,761	17,554		8,761	8,761	17,522	
164	14, CH 308 - Agric. Market Value Homestead Credit Increase	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
165	To Cities, Counties, Towns	60,050	59,154	59,154	30,307	29,454	59,761				28,394	28,394	56,788		28,394	28,394	56,788	
166	<b>SUBTOTAL: AGRIC. MARKET VALUE HOMESTEAD CREDIT</b>	<b>77,531</b>	<b>77,227</b>	<b>77,222</b>	<b>38,731</b>	<b>38,511</b>	<b>77,242</b>	<b>14,742</b>	<b>(564)</b>	<b>(289)</b>	<b>37,187</b>	<b>37,155</b>	<b>74,342</b>	<b>(2,885)</b>	<b>37,155</b>	<b>37,155</b>	<b>74,310</b>	<b>(2,912)</b>
168	<b>DISASTER CREDIT</b>																	
169	To School Districts	4	61	50	4	-	4				35	26	61		25	25	50	
170	To Cities, Counties, Towns	12	254	200	12	-	12				154	100	254		100	100	200	
171	<b>SUBTOTAL: DISASTER CREDIT</b>	<b>16</b>	<b>315</b>	<b>250</b>	<b>16</b>	<b>-</b>	<b>16</b>	<b>(850)</b>	<b>(64)</b>	<b>-</b>	<b>189</b>	<b>126</b>	<b>315</b>	<b>-</b>	<b>125</b>	<b>125</b>	<b>250</b>	<b>-</b>
173	<b>TACONITE TAX RELIEF AREA AIDS &amp; CREDITS:</b>																	
174	Taconite Aid Reimbursement to ISD #317 Deer River (School)	1,122	1,122	1,122	561	561	1,122				561	561	1,122		561	561	1,122	
175	Suppl. Taconite Homestead Relief (Non-School)	10,596	10,747	10,962	5,302	5,294	10,596				5,347	5,400	10,747		5,454	5,508	10,962	

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176	<b>SUBTOTAL: TACONITE TAX RELIEF AREA AIDS &amp; CREDITS</b>	<b>11,718</b>	<b>11,869</b>	<b>12,084</b>	<b>5,863</b>	<b>5,855</b>	<b>11,718</b>	<b>27</b>	<b>(96)</b>	<b>-</b>	<b>5,908</b>	<b>5,961</b>	<b>11,869</b>	<b>-</b>	<b>6,015</b>	<b>6,069</b>	<b>12,084</b>	<b>-</b>
178	<b>TACONITE PRODUCTION TAX REPLACEMENT AID</b>																	
179	Repl. Taconite Prod. Tax Red. (TR OUT IRRRB)	6,950	5,573	6,531	3,664	3,291	6,955				2,904	2,989	5,893		3,450	3,800	7,250	
180	Repl. Taconite Prod. Tax Red.	9,340	8,309	8,591	4,804	4,539	9,343				4,215	4,082	8,297		4,173	4,242	8,415	
181	<b>SUBTOTAL: TACONITE PRODUCTION TAX REPLACEMENT AID</b>	<b>16,290</b>	<b>13,882</b>	<b>15,122</b>	<b>8,468</b>	<b>7,830</b>	<b>16,298</b>	<b>(968)</b>	<b>(134)</b>	<b>8</b>	<b>7,119</b>	<b>7,071</b>	<b>14,190</b>	<b>308</b>	<b>7,623</b>	<b>8,042</b>	<b>15,665</b>	<b>543</b>
183	<b>LOCAL PENSION AIDS:</b>																	
185	<b>POLICE/FIRE/INSURANCE SURCHARGE STATE AID</b>																	
186	Police State Aid	135,743	148,679	161,913	66,088	69,655	135,743				72,750	75,929	148,679		79,235	82,678	161,913	
187	Fire State Aid	56,973	60,298	64,464	28,315	28,658	56,973				29,646	30,652	60,298		31,693	32,771	64,464	
188	Insurance Surcharge Aid	8,313	8,946	9,583	4,065	4,002	8,067				4,142	4,287	8,429		4,437	4,592	9,029	
189	<b>SUBTOTAL: POLICE/FIRE/INSURANCE SURCHARGE STATE AID</b>	<b>201,029</b>	<b>217,923</b>	<b>235,960</b>	<b>98,468</b>	<b>102,315</b>	<b>200,783</b>	<b>17,275</b>	<b>(861)</b>	<b>(246)</b>	<b>106,538</b>	<b>110,868</b>	<b>217,406</b>	<b>(517)</b>	<b>115,365</b>	<b>120,041</b>	<b>235,406</b>	<b>(554)</b>
191	AGRICULTURAL PRESERVATION CREDIT	240	1,286	1,300	-	376	376	376	67	136	853	658	1,511	225	650	650	1,300	-
192	BORDER CITY REIMBURSEMENT	35	36	36	17	18	35	35	35	-	18	18	36	-	18	18	36	-
193	PRIOR YEAR CREDIT ADJUSTMENTS	85	-	-	11	74	85	(97)	(51)	-	-	-	-	-	-	-	-	-
194	POLITICAL CONTRIBUTION REFUNDS	1,261	9,000	10,000	1,251	10	1,261	(5,846)	61	-	3,500	5,500	9,000	-	4,500	5,500	10,000	-
195	TAX REFUND INTEREST (OPEN)	17,710	19,350	21,050	8,660	9,000	17,660	(8,036)	(4,840)	(50)	9,400	9,800	19,200	(150)	10,200	10,600	20,800	(250)
196	BOVINE TB CREDIT	-	-	-	-	-	-	(62)	-	-	-	-	-	-	-	-	-	-
197	PERA PENSION AID	28,158	27,992	13,924	14,090	14,068	28,158	(175)	25	-	14,020	13,972	27,992	-	13,924	-	13,924	-
199	LOCAL POLICE/FIRE AMORT. AID (OPEN)	5,458	5,458	5,458	2,729	2,729	5,458	-	-	-	2,729	2,729	5,458	-	2,729	2,729	5,458	-
200	REDISTRIBUTION AMORT. AID (TRFA + ST. PAUL)	4,188	4,188	4,188	2,094	2,094	4,188	-	-	-	2,094	2,094	4,188	-	2,094	2,094	4,188	-
201	FIREFIGHTERS RELIEF REIMBURSEMENTS (OPEN)	1,065	1,198	1,198	531	534	1,065	(118)	(181)	-	599	599	1,198	-	599	599	1,198	-
202	POLICE-FIRE RETIREMENT SUPP. AID (2013, CH143)	30,998	31,000	31,000	15,498	15,500	30,998	2	(2)	-	15,500	15,500	31,000	-	15,500	15,500	31,000	-
203	FIRE/EMS VOL. RET. STIPEND AID PILOT (2014, CH308)	3,105	1,570	-	1,552	1,553	3,105	3,105	(75)	-	1,570	-	1,570	-	-	-	-	-
204	PILT DNR AND DOT	63,539	75,067	76,098	31,707	31,832	63,539	1,132	2	-	33,450	33,692	67,142	(7,925)	33,953	34,233	68,186	(7,912)
206	<b>MAHNOMEN ADJUSTMENTS</b>																	
207	Mahnomen (School)	280	280	280	140	140	280				140	140	280		140	140	280	
208	Mahnomen (Non-School)	2,120	2,120	2,120	1,060	1,060	2,120				1,060	1,060	2,120		1,060	1,060	2,120	
209	<b>SUBTOTAL: MAHNOMEN ADJUSTMENTS</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>1,200</b>	<b>1,200</b>	<b>2,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,200</b>	<b>1,200</b>	<b>2,400</b>	<b>-</b>	<b>1,200</b>	<b>1,200</b>	<b>2,400</b>	<b>-</b>
216	UTILITY TRANSITION CREDIT (NON-SCHOOL)	351	6	16	350	1	351	(431)	-	-	1	5	6	-	7	9	16	-
217	14, CH 308 - TRANSITION AID FOR BUS. PROD. PROP	127	181	72	-	127	127	127	-	-	105	76	181	-	51	21	72	-
218	PERFORMANCE MEASUREMENT	784	782	791	397	387	784	(20)	(12)	-	390	392	782	-	394	397	791	-
219	LOCAL OPTION FLOOD ABATEMENT REIMB (NON-SCHOOL)	54	160	160	-	54	54	(413)	(66)	-	80	80	160	-	80	80	160	-
220	LOCAL OPTION FLOOD ABATEMENT REIMB (SCHOOL)	20	39	40	7	13	20	(311)	(16)	-	19	20	39	-	20	20	40	-
221	13, CH 143 - MOOSE LAKE ASSESS REIMB	-	-	-	-	-	-	(2,000)	-	-	-	-	-	-	-	-	-	-
222	12, SSI, CH 1 - FLOOD DISASTER ASSISTANCE	-	-	-	-	-	-	(80)	-	-	-	-	-	-	-	-	-	-
223	13, CH 143 - AID FOR CITY OF MPLS DEBT SVC	3,720	8,240	8,240	-	3,720	3,720	3,720	-	-	4,120	4,120	8,240	-	4,120	4,120	8,240	-
224	13, CH 143 - BLOOMINGTON INFRASTRUCTURE PROJECTS FD	9,342	9,722	-	4,820	4,522	9,342	9,342	2	-	4,858	4,864	9,722	-	-	-	-	-
225	13, CH 143 - GREATER MN INTERN CREDIT, DOR TR. TO OHE	20	40	40	-	-	-	-	(40)	(20)	20	20	40	-	20	20	40	-
231	<b>TOTAL TAX AIDS AND CREDITS</b>	<b>3,342,067</b>	<b>3,466,927</b>	<b>3,556,065</b>	<b>1,646,052</b>	<b>1,691,866</b>	<b>3,337,918</b>	<b>406,265</b>	<b>(13,497)</b>	<b>(4,149)</b>	<b>1,712,767</b>	<b>1,739,110</b>	<b>3,451,877</b>	<b>(15,050)</b>	<b>1,758,435</b>	<b>1,768,775</b>	<b>3,527,210</b>	<b>(28,855)</b>