

GENERAL FUND PROPERTY TAX AIDS, CREDITS, & REFUNDS

2021 GOVERNOR'S BUDGET RECOMMENDATIONS | NOVEMBER 2020 FORECAST BASELINE (FY21-FY25)

\$\$\$ in thousands | BOLD indicates rows that total

LINE	ITEM	A	B	C	D	E	F	G	H	I	J	K	L	M	N
		DEC 7SS FY 2020-21	DEC 7SS FY 2022-23	DEC 7SS FY 2024-25	GOV FY 2021	GOV FY 2020-21	GOV REC vs. DEC 7SS	GOV FY 2022	GOV FY 2023	GOV FY 2022-23	GOV REC vs. DEC 7SS	GOV FY 2024	GOV FY 2025	GOV FY 2024-25	GOV REC vs. DEC 7SS
PROPERTY TAX AIDS & CREDITS:															
PROPERTY TAX REFUNDS															
123	Homeowners (Homestead Credit Refund)	1,115,967	1,238,200	1,315,800	584,500	1,115,967	-	612,600	625,600	1,238,200	-	647,600	668,200	1,315,800	-
124	GOV - Allow ITIN Filers to Claim Homestead Credit Refund	-	-	-	-	-	-	-	1,800	1,800	1,800	1,800	1,800	3,600	3,600
125	Renter Property Tax Refund	457,188	488,700	499,400	227,300	457,188	-	243,100	245,600	488,700	-	247,700	251,700	499,400	-
126	Targeting (Special Property Tax Refund)	21,795	6,800	10,000	11,073	21,795	-	1,800	5,000	6,800	-	5,000	5,000	10,000	-
127	Forest Land Credits (Sustainable Forest Incentive Payment)	24,236	26,280	28,440	12,360	24,236	-	12,880	13,400	26,280	-	13,940	14,500	28,440	-
128	SUBTOTAL: PROPERTY TAX REFUNDS	1,619,186	1,759,980	1,853,640	835,233	1,619,186	-	870,380	891,400	1,761,780	1,800	916,040	941,200	1,857,240	3,600
130	POLITICAL CONTRIBUTION REFUNDS	6,207	6,500	6,500	3,500	6,207	-	3,000	3,500	6,500	-	3,000	3,500	6,500	-
132	TAX REFUND INTEREST (OPEN)	44,638	26,900	26,100	18,900	44,638	-	14,000	12,900	26,900	-	13,000	13,100	26,100	-
LOCAL AIDS:															
LOCAL GOVERNMENT AID															
137	Local Government Aid	1,018,490	1,128,796	1,128,796	561,353	1,018,490	-	564,398	564,398	1,128,796	-	564,398	564,398	1,128,796	-
138	SUBTOTAL: LOCAL GOVERNMENT AID	1,018,490	1,128,796	1,128,796	561,353	1,018,490	-	564,398	564,398	1,128,796	-	564,398	564,398	1,128,796	-
COUNTY PROGRAM AID															
141	County Program Aid	494,174	527,983	527,908	260,216	494,174	-	263,971	264,012	527,983	-	263,954	263,954	527,908	-
142	MMB Public Defender Aid (Transfer Out)	-	1,000	1,000	-	-	-	500	500	1,000	-	500	500	1,000	-
143	MMB Local Impact Notes (Transfer Out)	-	414	414	-	-	-	207	207	414	-	207	207	414	-
144	MDE Local Impact Notes (Transfer Out)	-	14	14	-	-	-	7	7	14	-	7	7	14	-
145	SUBTOTAL: COUNTY PROGRAM AID	494,174	529,411	529,336	260,216	494,174	-	264,685	264,726	529,411	-	264,668	264,668	529,336	-
147	TOWNSHIP AID	19,997	20,000	20,000	10,000	19,997	-	10,000	10,000	20,000	-	10,000	10,000	20,000	-
149	PILT DNR AND DOT	72,030	72,855	78,815	36,090	72,030	-	36,315	36,540	72,855	-	39,295	39,520	78,815	-
151	AQUATIC INVASIVE SPECIES PREVENTION AID	20,000	20,000	20,000	10,000	20,000	-	10,000	10,000	20,000	-	10,000	10,000	20,000	-
RIPARIAN PROTECTION AID															
154	To BWSR (Transfer Out)	1,490	1,490	1,490	745	1,490	-	745	745	1,490	-	745	745	1,490	-
155	To Counties	14,510	14,510	14,510	7,255	14,510	-	7,255	7,255	14,510	-	7,255	7,255	14,510	-
156	SUBTOTAL: RIPARIAN PROTECTION AID	16,000	16,000	16,000	8,000	16,000	-	8,000	8,000	16,000	-	8,000	8,000	16,000	-
158	ICWA OUT-OF-HOME PLACEMENT AID	10,000	9,337	10,000	5,000	10,000	-	4,337	5,000	9,337	-	5,000	5,000	10,000	-
160	AID TO COUNTIES W/ INDIAN CASINOS	3,228	3,228	3,228	1,614	3,228	-	1,614	1,614	3,228	-	1,614	1,614	3,228	-
TACONITE PRODUCTION TAX REPLACEMENT AID															
163	Repl. Taconite Prod. Tax Red. (Transfer Out IRRRB)	7,489	6,877	7,803	3,768	7,489	-	3,469	3,408	6,877	-	3,710	4,093	7,803	-
164	Repl. Taconite Prod. Tax Red.	8,564	8,061	8,130	4,266	8,564	-	4,077	3,984	8,061	-	4,028	4,102	8,130	-
165	GOV - Iron Ore Bearing Material Update	-	-	-	-	-	-	110	220	330	330	220	220	440	440
166	SUBTOTAL: TACONITE PRODUCTION TAX REPLACEMENT AID	16,053	14,938	15,933	8,034	16,053	-	7,656	7,612	15,268	330	7,958	8,415	16,373	440
168	BUSINESS PRODUCTION PROPERTY TRANSITION AID	80	-	-	24	80	-	-	-	-	-	-	-	-	-
170	UTILITY VALUATION TRANSITION AID	8	20	23	3	8	-	11	9	20	-	11	12	23	-
DISPARITY REDUCTION AID															
173	To School Districts	16,045	16,172	16,172	8,074	16,045	-	8,086	8,086	16,172	-	8,086	8,086	16,172	-
174	To Cities, Counties, Towns	20,319	20,428	20,428	10,214	20,319	-	10,214	10,214	20,428	-	10,214	10,214	20,428	-
175	SUBTOTAL: DISPARITY REDUCTION AID	36,364	36,600	36,600	18,288	36,364	-	18,300	18,300	36,600	-	18,300	18,300	36,600	-

178	BORDER CITY DISPARITY CREDIT														
	To School Districts	5,452	6,462	7,019	2,918	5,452	-	3,144	3,318	6,462	-	3,455	3,564	7,019	-
179	To Cities, Counties, Towns	20,427	23,121	24,987	10,468	20,427	-	11,286	11,835	23,121	-	12,312	12,675	24,987	-
180	SUBTOTAL: BORDER CITY DISPARITY CREDIT	25,879	29,583	32,006	13,386	25,879	-	14,430	15,153	29,583	-	15,767	16,239	32,006	-
	AGRIC. MARKET VALUE HOMESTEAD CREDIT														
183	To School Districts	17,072	16,223	16,192	8,437	17,072	-	8,127	8,096	16,223	-	8,096	8,096	16,192	-
184	To Cities, Counties, Towns	57,369	54,786	54,786	28,457	57,369	-	27,393	27,393	54,786	-	27,393	27,393	54,786	-
185	SUBTOTAL: AGRIC. MARKET VALUE HOMESTEAD CREDIT	74,441	71,009	70,978	36,894	74,441	-	35,520	35,489	71,009	-	35,489	35,489	70,978	-
187	SCHOOL BUILDING BOND AGRICULTURAL CREDIT	92,994	131,793	170,509	55,142	92,994	-	62,141	69,652	131,793	-	83,353	87,156	170,509	-
189	AGRICULTURAL PRESERVATION CREDIT	451	298	298	164	451	-	149	149	298	-	149	149	298	-
191	TACONITE TAX RELIEF AREA AIDS & CREDITS	10,788	10,950	11,170	5,394	10,788	-	5,448	5,502	10,950	-	5,557	5,613	11,170	-
193	PRIOR YEAR CREDIT ADJUSTMENTS	1,004	81	-	818	1,004	-	81	-	81	-	-	-	-	-
	POLICE/FIRE/INSURANCE SURCHARGE STATE AID														
196	Police State Aid	165,423	180,170	196,750	84,182	165,423	-	88,100	92,070	180,170	-	96,210	100,540	196,750	-
197	Fire State Aid	62,938	67,940	71,960	32,493	62,938	-	33,480	34,460	67,940	-	35,460	36,500	71,960	-
198	Fire Insurance Surcharge Aid	7,905	8,640	9,160	4,130	7,905	-	4,260	4,380	8,640	-	4,510	4,650	9,160	-
199	SUBTOTAL: POLICE/FIRE/INSURANCE SURCHARGE STATE AID	236,266	256,750	277,870	120,805	236,266	-	125,840	130,910	256,750	-	136,180	141,690	277,870	-
201	POLICE-FIRE RETIREMENT SUPP. AID	30,995	31,000	31,000	15,500	30,995	-	15,500	15,500	31,000	-	15,500	15,500	31,000	-
203	LOCAL POLICE/FIRE AMORT. AID (OPEN)	5,458	5,458	5,458	2,729	5,458	-	2,729	2,729	5,458	-	2,729	2,729	5,458	-
205	REDISTRIBUTION AMORT. AID (TRFA + ST. PAUL)	4,188	4,188	4,188	2,094	4,188	-	2,094	2,094	4,188	-	2,094	2,094	4,188	-
207	FIREFIGHTER SUPPLEMENTAL BENEFITS REIMBURSEMENT	1,212	1,224	1,224	606	1,212	-	612	612	1,224	-	612	612	1,224	-
209	PERA PENSION AID	13,900	-	-	-	13,900	-	-	-	-	-	-	-	-	-
	DISASTER CREDIT														
212	To School Districts	32	611	62	4	32	-	525	86	611	-	31	31	62	-
213	To Cities, Counties, Towns	74	1,842	184	2	74	-	1,750	92	1,842	-	92	92	184	-
214	SUBTOTAL: DISASTER CREDIT	106	2,453	246	6	106	-	2,275	178	2,453	-	123	123	246	-
216	LOCAL OPTION FLOOD ABATEMENT REIMB (NON-SCHOOL)	525	106	50	525	525	-	81	25	106	-	25	25	50	-
217	LOCAL OPTION FLOOD ABATEMENT REIMB (SCHOOL)	1,749	148	148	1,749	1,749	-	74	74	148	-	74	74	148	-
	MAHNOMEN ADJUSTMENTS														
220	Mahnomen (School)	280	280	280	140	280	-	140	140	280	-	140	140	280	-
221	Mahnomen (Non-School)	2,120	2,120	2,120	1,060	2,120	-	1,060	1,060	2,120	-	1,060	1,060	2,120	-
222	SUBTOTAL: MAHNOMEN ADJUSTMENTS	2,400	2,400	2,400	1,200	2,400	-	1,200	1,200	2,400	-	1,200	1,200	2,400	-
224	BORDER CITY REIMBURSEMENT	97	84	84	32	97	-	42	42	84	-	42	42	84	-
226	TACONITE AID REIMBURSEMENT	1,122	1,122	1,122	561	1,122	-	561	561	1,122	-	561	561	1,122	-
228	PERFORMANCE MEASUREMENT	924	925	935	458	924	-	461	464	925	-	466	469	935	-
230	MPLS DEBT SERVICE AID	7,730	-	-	3,610	7,730	-	-	-	-	-	-	-	-	-
232	GRANTS TO VARIOUS LOCAL GOVERNMENTS	5,647	5,400	-	600	5,647	-	5,400	-	5,400	-	-	-	-	-
234	BLOOMINGTON INFRASTRUCTURE PROJECTS FD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
235	FIRE/EMS VOLUNTEER RETENTION STIPENDS (OPEN)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
236	20, CH 71 - TRIBAL NATIONS GRANTS	11,000	-	-	-	11,000	-	-	-	-	-	-	-	-	-
237	21, SS7, Ch. 2 - SMALL BUSINESS ASSISTANCE PAYMENTS	87,750	-	-	87,750	87,750	-	-	-	-	-	-	-	-	-
47	GOV - Administration of Tax Changes (DOR Operating Budget)	-	-	-	-	-	-	2,209	1,860	4,069	4,069	1,860	1,860	3,720	3,720
215	TOTAL TAX AIDS AND CREDITS	3,993,081	4,199,537	4,354,657	2,126,278	3,993,081	-	2,089,543	2,116,193	4,205,736	6,199	2,163,065	2,199,352	4,362,417	7,760