

PROPERTY TAX AIDS, CREDITS, & REFUNDS

END OF 7SS '20 (DEC) | 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	O
		NOV FORECAST FY 2020-21	NOV FORECAST FY 2022-23	NOV FORECAST FY 2024-25	ACTUAL FY 2020	DEC SS FY 2021	DEC SS FY 2020-21	DEC SS vs. NOV	DEC SS FY 2022	DEC SS FY 2023	DEC SS FY 2022-23	DEC SS vs. NOV	DEC SS FY 2024	DEC SS FY 2025	DEC SS FY 2024-25	DEC SS vs. NOV
	PROPERTY TAX AIDS & CREDITS:															
	PROPERTY TAX REFUNDS															
100	Homeowners (Homestead Credit Refund)	1,115,967	1,238,200	1,315,800	531,467	584,500	1,115,967	-	612,600	625,600	1,238,200	-	647,600	668,200	1,315,800	-
101	Renter Property Tax Refund	457,188	488,700	499,400	229,888	227,300	457,188	-	243,100	245,600	488,700	-	247,700	251,700	499,400	-
102	Targeting (Special Property Tax Refund)	21,795	6,800	10,000	10,722	11,073	21,795	-	1,800	5,000	6,800	-	5,000	5,000	10,000	-
103	Forest Land Credits (Sustainable Forest Incentive Payment)	24,236	26,280	28,440	11,876	12,360	24,236	-	12,880	13,400	26,280	-	13,940	14,500	28,440	-
104	SUBTOTAL: PROPERTY TAX REFUNDS	1,619,186	1,759,980	1,853,640	783,953	835,233	1,619,186	-	870,380	889,600	1,759,980	-	914,240	939,400	1,853,640	-
106	POLITICAL CONTRIBUTION REFUNDS	6,207	6,500	6,500	2,707	3,500	6,207	-	3,000	3,500	6,500	-	3,000	3,500	6,500	-
108	TAX REFUND INTEREST (OPEN)	44,638	26,900	26,100	25,738	18,900	44,638	-	14,000	12,900	26,900	-	13,000	13,100	26,100	-
	LOCAL AIDS:															
	LOCAL GOVERNMENT AID															
113	Local Government Aid	1,018,490	1,128,796	1,128,796	457,137	561,353	1,018,490	-	564,398	564,398	1,128,796	-	564,398	564,398	1,128,796	-
114	SUBTOTAL: LOCAL GOVERNMENT AID	1,018,490	1,128,796	1,128,796	457,137	561,353	1,018,490	-	564,398	564,398	1,128,796	-	564,398	564,398	1,128,796	-
	COUNTY PROGRAM AID															
117	County Program Aid	494,174	527,983	527,908	233,958	260,216	494,174	-	263,971	264,012	527,983	-	263,954	263,954	527,908	-
118	MMB Public Defender Aid (Transfer Out)	-	1,000	1,000	-	-	-	-	500	500	1,000	-	500	500	1,000	-
119	MMB Local Impact Notes (Transfer Out)	-	414	414	-	-	-	-	207	207	414	-	207	207	414	-
120	MDE Local Impact Notes (Transfer Out)	-	14	14	-	-	-	-	7	7	14	-	7	7	14	-
121	SUBTOTAL: COUNTY PROGRAM AID	494,174	529,411	529,336	233,958	260,216	494,174	-	264,685	264,726	529,411	-	264,668	264,668	529,336	-
123	TOWNSHIP AID	19,997	20,000	20,000	9,997	10,000	19,997	-	10,000	10,000	20,000	-	10,000	10,000	20,000	-
125	PILT DNR AND DOT	72,030	72,855	78,815	35,940	36,090	72,030	-	36,315	36,540	72,855	-	39,295	39,520	78,815	-
127	AQUATIC INVASIVE SPECIES PREVENTION AID	20,000	20,000	20,000	10,000	10,000	20,000	-	10,000	10,000	20,000	-	10,000	10,000	20,000	-
	RIPARIAN PROTECTION AID															
130	To BWSR (Transfer Out)	1,490	1,490	1,490	745	745	1,490	-	745	745	1,490	-	745	745	1,490	-
131	To Counties	14,510	14,510	14,510	7,255	7,255	14,510	-	7,255	7,255	14,510	-	7,255	7,255	14,510	-
132	SUBTOTAL: RIPARIAN PROTECTION AID	16,000	16,000	16,000	8,000	8,000	16,000	-	8,000	8,000	16,000	-	8,000	8,000	16,000	-
134	ICWA OUT-OF-HOME PLACEMENT AID	10,000	9,337	10,000	5,000	5,000	10,000	-	4,337	5,000	9,337	-	5,000	5,000	10,000	-
136	AID TO COUNTIES W/ INDIAN CASINOS	3,228	3,228	3,228	1,614	1,614	3,228	-	1,614	1,614	3,228	-	1,614	1,614	3,228	-
	TACONITE PRODUCTION TAX REPLACEMENT AID															
139	Repl. Taconite Prod. Tax Red. (Transfer Out IRRRB)	7,489	6,877	7,803	3,721	3,768	7,489	-	3,469	3,408	6,877	-	3,710	4,093	7,803	-
140	Repl. Taconite Prod. Tax Red.	8,564	8,061	8,130	4,298	4,266	8,564	-	4,077	3,984	8,061	-	4,028	4,102	8,130	-
141	SUBTOTAL: TACONITE PRODUCTION TAX REPLACEMENT AID	16,053	14,938	15,933	8,019	8,034	16,053	-	7,546	7,392	14,938	-	7,738	8,195	15,933	-
143	BUSINESS PRODUCTION PROPERTY TRANSITION AID	80	-	-	56	24	80	-	-	-	-	-	-	-	-	-
145	UTILITY VALUATION TRANSITION AID	8	20	23	5	3	8	-	11	9	20	-	11	12	23	-
	DISPARITY REDUCTION AID															
148	To School Districts	16,045	16,172	16,172	7,971	8,074	16,045	-	8,086	8,086	16,172	-	8,086	8,086	16,172	-
149	To Cities, Counties, Towns	20,319	20,428	20,428	10,105	10,214	20,319	-	10,214	10,214	20,428	-	10,214	10,214	20,428	-
150	SUBTOTAL: DISPARITY REDUCTION AID	36,364	36,600	36,600	18,076	18,288	36,364	-	18,300	18,300	36,600	-	18,300	18,300	36,600	-

	BORDER CITY DISPARITY CREDIT															
153	To School Districts	5,452	6,462	7,019	2,534	2,918	5,452	-	3,144	3,318	6,462	-	3,455	3,564	7,019	-
154	To Cities, Counties, Towns	20,427	23,121	24,987	9,959	10,468	20,427	-	11,286	11,835	23,121	-	12,312	12,675	24,987	-
155	SUBTOTAL: BORDER CITY DISPARITY CREDIT	25,879	29,583	32,006	12,493	13,386	25,879	-	14,430	15,153	29,583	-	15,767	16,239	32,006	-
	AGRIC. MARKET VALUE HOMESTEAD CREDIT															
158	To School Districts	17,072	16,223	16,192	8,635	8,437	17,072	-	8,127	8,096	16,223	-	8,096	8,096	16,192	-
159	To Cities, Counties, Towns	57,369	54,786	54,786	28,912	28,457	57,369	-	27,393	27,393	54,786	-	27,393	27,393	54,786	-
160	SUBTOTAL: AGRIC. MARKET VALUE HOMESTEAD CREDIT	74,441	71,009	70,978	37,547	36,894	74,441	-	35,520	35,489	71,009	-	35,489	35,489	70,978	-
162	SCHOOL BUILDING BOND AGRICULTURAL CREDIT	92,994	131,793	170,509	37,852	55,142	92,994	-	62,141	69,652	131,793	-	83,353	87,156	170,509	-
164	AGRICULTURAL PRESERVATION CREDIT	451	298	298	287	164	451	-	149	149	298	-	149	149	298	-
166	TACONITE TAX RELIEF AREA AIDS & CREDITS	10,788	10,950	11,170	5,394	5,394	10,788	-	5,448	5,502	10,950	-	5,557	5,613	11,170	-
168	PRIOR YEAR CREDIT ADJUSTMENTS	1,004	81	-	186	818	1,004	-	81	-	81	-	-	-	-	-
	POLICE/FIRE/INSURANCE SURCHARGE STATE AID															
171	Police State Aid	165,423	180,170	196,750	81,241	84,182	165,423	-	88,100	92,070	180,170	-	96,210	100,540	196,750	-
172	Fire State Aid	62,938	67,940	71,960	30,445	32,493	62,938	-	33,480	34,460	67,940	-	35,460	36,500	71,960	-
173	Fire Insurance Surcharge Aid	7,905	8,640	9,160	3,775	4,130	7,905	-	4,260	4,380	8,640	-	4,510	4,650	9,160	-
174	SUBTOTAL: POLICE/FIRE/INSURANCE SURCHARGE STATE AID	236,266	256,750	277,870	115,461	120,805	236,266	-	125,840	130,910	256,750	-	136,180	141,690	277,870	-
176	POLICE-FIRE RETIREMENT SUPP. AID	30,995	31,000	31,000	15,495	15,500	30,995	-	15,500	15,500	31,000	-	15,500	15,500	31,000	-
178	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	-
180	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	-
182	FIREFIGHTER SUPPLEMENTAL BENEFITS REIMBURSEMENT	1,212	1,224	1,224	606	606	1,212	-	612	612	1,224	-	612	612	1,224	-
184	PERA PENSION AID	13,900	-	-	13,900	-	13,900	-	-	-	-	-	-	-	-	-
	DISASTER CREDIT															
187	To School Districts	32	611	62	28	4	32	-	525	86	611	-	31	31	62	-
188	To Cities, Counties, Towns	74	1,842	184	72	2	74	-	1,750	92	1,842	-	92	92	184	-
189	SUBTOTAL: DISASTER CREDIT	106	2,453	246	100	6	106	-	2,275	178	2,453	-	123	123	246	-
191	LOCAL OPTION FLOOD ABATEMENT REIMB (NON-SCHOOL)	525	106	50	-	525	525	-	81	25	106	-	25	25	50	-
192	LOCAL OPTION FLOOD ABATEMENT REIMB (SCHOOL)	1,749	148	148	-	1,749	1,749	-	74	74	148	-	74	74	148	-
	MAHNOMEN ADJUSTMENTS															
195	Mahnomen (School)	280	280	280	140	140	280	-	140	140	280	-	140	140	280	-
196	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	-
197	SUBTOTAL: MAHNOMEN ADJUSTMENTS	2,400	2,400	2,400	1,200	1,200	2,400	-	1,200	1,200	2,400	-	1,200	1,200	2,400	-
199	BORDER CITY REIMBURSEMENT	97	84	84	65	32	97	-	42	42	84	-	42	42	84	-
201	TACONITE AID REIMBURSEMENT	1,122	1,122	1,122	561	561	1,122	-	561	561	1,122	-	561	561	1,122	-
203	PERFORMANCE MEASUREMENT	924	925	935	466	458	924	-	461	464	925	-	466	469	935	-
205	MPLS DEBT SERVICE AID	7,730	-	-	4,120	3,610	7,730	-	-	-	-	-	-	-	-	-
207	GRANTS TO VARIOUS LOCAL GOVERNMENTS	5,647	5,400	-	5,047	600	5,647	-	5,400	-	5,400	-	-	-	-	-
209	BLOOMINGTON INFRASTRUCTURE PROJECTS FD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
210	FIRE/EMS VOLUNTEER RETENTION STIPENDS (OPEN)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
211	20, CH 71 - TRIBAL NATIONS GRANTS	11,000	-	-	11,000	-	11,000	-	-	-	-	-	-	-	-	-
212	21, SS7, Ch. 2 - SMALL BUSINESS ASSISTANCE PAYMENTS	-	-	-	-	87,750	87,750	87,750	-	-	-	-	-	-	-	-
215	TOTAL TAX AIDS AND CREDITS	3,905,331	4,199,537	4,354,657	1,866,803	2,126,278	3,993,081	87,750	2,087,224	2,112,313	4,199,537	-	2,159,185	2,195,472	4,354,657	-