

# PROPERTY TAX AIDS, CREDITS, & REFUNDS

## 2021 FEBRUARY 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
		DEC SS FY 2020-21	DEC SS FY 2022-23	DEC SS 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
	<b>PROPERTY TAX AIDS &amp; CREDITS:</b>															
	<b>PROPERTY TAX REFUNDS</b>															
99	Homeowners (Homestead Credit Refund)	1,115,967	1,238,200	1,315,800	531,467	583,200	1,114,667	(1,300)	600,100	611,800	1,211,900	(26,300)	635,000	651,200	1,286,200	(29,600)
100	Renter Property Tax Refund	457,188	488,700	499,400	229,888	225,900	455,788	(1,400)	239,200	240,600	479,800	(8,900)	242,200	243,700	485,900	(13,500)
101	Targeting (Special Property Tax Refund)	21,795	6,800	10,000	10,722	11,120	21,842	47	1,600	5,000	6,600	(200)	5,000	5,000	10,000	-
102	Forest Land Credits (Sustainable Forest Incentive Payment)	24,236	26,280	28,440	11,876	12,293	24,169	(67)	12,790	13,300	26,090	(190)	13,840	14,400	28,240	(200)
103	<b>SUBTOTAL: PROPERTY TAX REFUNDS</b>	<b>1,619,186</b>	<b>1,759,980</b>	<b>1,853,640</b>	<b>783,953</b>	<b>832,513</b>	<b>1,616,466</b>	<b>(2,720)</b>	<b>853,690</b>	<b>870,700</b>	<b>1,724,390</b>	<b>(35,590)</b>	<b>896,040</b>	<b>914,300</b>	<b>1,810,340</b>	<b>(43,300)</b>
105	<b>POLITICAL CONTRIBUTION REFUNDS</b>	<b>6,207</b>	<b>6,500</b>	<b>6,500</b>	<b>2,707</b>	<b>3,500</b>	<b>6,207</b>	<b>-</b>	<b>3,000</b>	<b>3,500</b>	<b>6,500</b>	<b>-</b>	<b>3,000</b>	<b>3,500</b>	<b>6,500</b>	<b>-</b>
107	<b>TAX REFUND INTEREST (OPEN)</b>	<b>44,638</b>	<b>26,900</b>	<b>26,100</b>	<b>25,738</b>	<b>19,400</b>	<b>45,138</b>	<b>500</b>	<b>14,200</b>	<b>13,100</b>	<b>27,300</b>	<b>400</b>	<b>13,200</b>	<b>13,300</b>	<b>26,500</b>	<b>400</b>
	<b>LOCAL AIDS:</b>															
	<b>LOCAL GOVERNMENT AID</b>															
112	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	-
113	<b>SUBTOTAL: LOCAL GOVERNMENT AID</b>	<b>1,018,490</b>	<b>1,128,796</b>	<b>1,128,796</b>	<b>457,137</b>	<b>561,353</b>	<b>1,018,490</b>	<b>-</b>	<b>564,398</b>	<b>564,398</b>	<b>1,128,796</b>	<b>-</b>	<b>564,398</b>	<b>564,398</b>	<b>1,128,796</b>	<b>-</b>
	<b>COUNTY PROGRAM AID</b>															
116	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	-
117	MMB Public Defender Aid (Transfer Out)	-	1,000	1,000	-	-	-	-	500	500	1,000	-	500	500	1,000	-
118	MMB Local Impact Notes (Transfer Out)	-	414	414	-	-	-	-	207	207	414	-	207	207	414	-
119	MDE Local Impact Notes (Transfer Out)	-	14	14	-	-	-	-	7	7	14	-	7	7	14	-
120	<b>SUBTOTAL: COUNTY PROGRAM AID</b>	<b>494,174</b>	<b>529,411</b>	<b>529,336</b>	<b>233,958</b>	<b>260,216</b>	<b>494,174</b>	<b>-</b>	<b>264,685</b>	<b>264,726</b>	<b>529,411</b>	<b>-</b>	<b>264,668</b>	<b>264,668</b>	<b>529,336</b>	<b>-</b>
122	<b>TOWNSHIP AID</b>	<b>19,997</b>	<b>20,000</b>	<b>20,000</b>	<b>9,997</b>	<b>10,000</b>	<b>19,997</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>-</b>
124	<b>PILT DNR AND DOT</b>	<b>72,030</b>	<b>72,855</b>	<b>78,815</b>	<b>35,940</b>	<b>36,090</b>	<b>72,030</b>	<b>-</b>	<b>36,315</b>	<b>36,540</b>	<b>72,855</b>	<b>-</b>	<b>39,267</b>	<b>39,492</b>	<b>78,759</b>	<b>(56)</b>
126	<b>AQUATIC INVASIVE SPECIES PREVENTION AID</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>-</b>
	<b>RIPARIAN PROTECTION AID</b>															
129	To BWSR (Transfer Out)	1,490	1,490	1,490	745	745	1,490	-	745	745	1,490	-	745	745	1,490	-
130	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	-
131	<b>SUBTOTAL: RIPARIAN PROTECTION AID</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>8,000</b>	<b>8,000</b>	<b>16,000</b>	<b>-</b>	<b>8,000</b>	<b>8,000</b>	<b>16,000</b>	<b>-</b>	<b>8,000</b>	<b>8,000</b>	<b>16,000</b>	<b>-</b>
133	<b>ICWA OUT-OF-HOME PLACEMENT AID</b>	<b>10,000</b>	<b>9,337</b>	<b>10,000</b>	<b>5,000</b>	<b>5,000</b>	<b>10,000</b>	<b>-</b>	<b>4,337</b>	<b>5,000</b>	<b>9,337</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>10,000</b>	<b>-</b>
135	<b>AID TO COUNTIES W/ INDIAN CASINOS</b>	<b>3,228</b>	<b>3,228</b>	<b>3,228</b>	<b>1,614</b>	<b>1,614</b>	<b>3,228</b>	<b>-</b>	<b>1,614</b>	<b>1,614</b>	<b>3,228</b>	<b>-</b>	<b>1,614</b>	<b>1,614</b>	<b>3,228</b>	<b>-</b>
	<b>TACONITE PRODUCTION TAX REPLACEMENT AID</b>															
138	Repl. Taconite Prod. Tax Red. (Transfer Out IRRRB)	7,489	6,877	7,803	3,721	3,796	7,517	28	3,566	3,546	7,112	235	3,819	4,133	7,952	149
139	Repl. Taconite Prod. Tax Red.	8,564	8,061	8,130	4,298	4,277	8,575	11	4,113	4,034	8,147	86	4,067	4,117	8,184	54
140	<b>SUBTOTAL: TACONITE PRODUCTION TAX REPLACEMENT AID</b>	<b>16,053</b>	<b>14,938</b>	<b>15,933</b>	<b>8,019</b>	<b>8,073</b>	<b>16,092</b>	<b>39</b>	<b>7,679</b>	<b>7,580</b>	<b>15,259</b>	<b>321</b>	<b>7,886</b>	<b>8,250</b>	<b>16,136</b>	<b>203</b>
142	<b>BUSINESS PRODUCTION PROPERTY TRANSITION AID</b>	<b>80</b>	<b>-</b>	<b>-</b>	<b>56</b>	<b>24</b>	<b>80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
144	<b>UTILITY VALUATION TRANSITION AID</b>	<b>8</b>	<b>20</b>	<b>23</b>	<b>5</b>	<b>3</b>	<b>8</b>	<b>-</b>	<b>11</b>	<b>9</b>	<b>20</b>	<b>-</b>	<b>11</b>	<b>12</b>	<b>23</b>	<b>-</b>
	<b>DISPARITY REDUCTION AID</b>															
147	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	-
148	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	-
149	<b>SUBTOTAL: DISPARITY REDUCTION AID</b>	<b>36,364</b>	<b>36,600</b>	<b>36,600</b>	<b>18,076</b>	<b>18,288</b>	<b>36,364</b>	<b>-</b>	<b>18,300</b>	<b>18,300</b>	<b>36,600</b>	<b>-</b>	<b>18,300</b>	<b>18,300</b>	<b>36,600</b>	<b>-</b>

	<b>BORDER CITY DISPARITY CREDIT</b>															
152	To School Districts	5,452	6,462	7,019	2,534	2,918	5,452	-	3,112	3,281	6,393	(69)	3,416	3,524	6,940	(79)
153	To Cities, Counties, Towns	20,427	23,121	24,987	9,959	10,468	20,427	-	11,161	11,702	22,863	(258)	12,171	12,535	24,706	(281)
154	<b>SUBTOTAL: BORDER CITY DISPARITY CREDIT</b>	<b>25,879</b>	<b>29,583</b>	<b>32,006</b>	<b>12,493</b>	<b>13,386</b>	<b>25,879</b>	<b>-</b>	<b>14,273</b>	<b>14,983</b>	<b>29,256</b>	<b>(327)</b>	<b>15,587</b>	<b>16,059</b>	<b>31,646</b>	<b>(360)</b>
	<b>AGRIC. MARKET VALUE HOMESTEAD CREDIT</b>															
157	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	-
158	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	-
159	<b>SUBTOTAL: AGRIC. MARKET VALUE HOMESTEAD CREDIT</b>	<b>74,441</b>	<b>71,009</b>	<b>70,978</b>	<b>37,547</b>	<b>36,894</b>	<b>74,441</b>	<b>-</b>	<b>35,520</b>	<b>35,489</b>	<b>71,009</b>	<b>-</b>	<b>35,489</b>	<b>35,489</b>	<b>70,978</b>	<b>-</b>
161	<b>SCHOOL BUILDING BOND AGRICULTURAL CREDIT</b>	<b>92,994</b>	<b>131,793</b>	<b>170,509</b>	<b>37,852</b>	<b>55,142</b>	<b>92,994</b>	<b>-</b>	<b>61,932</b>	<b>68,836</b>	<b>130,768</b>	<b>(1,025)</b>	<b>81,143</b>	<b>83,600</b>	<b>164,743</b>	<b>(5,766)</b>
163	<b>AGRICULTURAL PRESERVATION CREDIT</b>	<b>451</b>	<b>298</b>	<b>298</b>	<b>287</b>	<b>164</b>	<b>451</b>	<b>-</b>	<b>83</b>	<b>80</b>	<b>163</b>	<b>(135)</b>	<b>80</b>	<b>80</b>	<b>160</b>	<b>(138)</b>
165	<b>TACONITE TAX RELIEF AREA AIDS &amp; CREDITS</b>	<b>10,788</b>	<b>10,950</b>	<b>11,170</b>	<b>5,394</b>	<b>5,394</b>	<b>10,788</b>	<b>-</b>	<b>5,448</b>	<b>5,502</b>	<b>10,950</b>	<b>-</b>	<b>5,557</b>	<b>5,613</b>	<b>11,170</b>	<b>-</b>
167	<b>PRIOR YEAR CREDIT ADJUSTMENTS</b>	<b>1,004</b>	<b>81</b>	<b>-</b>	<b>186</b>	<b>818</b>	<b>1,004</b>	<b>-</b>	<b>81</b>	<b>-</b>	<b>81</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>POLICE/FIRE/INSURANCE SURCHARGE STATE AID</b>															
170	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	-
171	Fire State Aid	62,938	67,940	71,960	30,445	32,500	62,945	7	33,480	34,460	67,940	-	35,460	36,500	71,960	-
172	Fire Insurance Surcharge Aid	7,905	8,640	9,160	3,775	4,611	8,386	481	4,750	4,890	9,640	1,000	5,040	5,190	10,230	1,070
173	<b>SUBTOTAL: POLICE/FIRE/INSURANCE SURCHARGE STATE AID</b>	<b>236,266</b>	<b>256,750</b>	<b>277,870</b>	<b>115,461</b>	<b>121,293</b>	<b>236,754</b>	<b>488</b>	<b>126,330</b>	<b>131,420</b>	<b>257,750</b>	<b>1,000</b>	<b>136,710</b>	<b>142,230</b>	<b>278,940</b>	<b>1,070</b>
175	<b>POLICE-FIRE RETIREMENT SUPP. AID</b>	<b>30,995</b>	<b>31,000</b>	<b>31,000</b>	<b>15,495</b>	<b>15,500</b>	<b>30,995</b>	<b>-</b>	<b>15,500</b>	<b>15,500</b>	<b>31,000</b>	<b>-</b>	<b>15,500</b>	<b>15,500</b>	<b>31,000</b>	<b>-</b>
177	<b>LOCAL POLICE/FIRE AMORT. AID (OPEN)</b>	<b>5,458</b>	<b>5,458</b>	<b>5,458</b>	<b>2,729</b>	<b>2,729</b>	<b>5,458</b>	<b>-</b>	<b>2,729</b>	<b>2,729</b>	<b>5,458</b>	<b>-</b>	<b>2,729</b>	<b>2,729</b>	<b>5,458</b>	<b>-</b>
179	<b>REDISTRIBUTION AMORT. AID (TRFA + ST. PAUL)</b>	<b>4,188</b>	<b>4,188</b>	<b>4,188</b>	<b>2,094</b>	<b>2,094</b>	<b>4,188</b>	<b>-</b>	<b>2,094</b>	<b>2,094</b>	<b>4,188</b>	<b>-</b>	<b>2,094</b>	<b>2,094</b>	<b>4,188</b>	<b>-</b>
181	<b>FIREFIGHTER SUPPLEMENTAL BENEFITS REIMBURSEMENT</b>	<b>1,212</b>	<b>1,224</b>	<b>1,224</b>	<b>606</b>	<b>606</b>	<b>1,212</b>	<b>-</b>	<b>612</b>	<b>612</b>	<b>1,224</b>	<b>-</b>	<b>612</b>	<b>612</b>	<b>1,224</b>	<b>-</b>
183	<b>PERA PENSION AID</b>	<b>13,900</b>	<b>-</b>	<b>-</b>	<b>13,900</b>	<b>-</b>	<b>13,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>DISASTER CREDIT</b>															
186	To School Districts	32	611	62	28	4	32	-	525	86	611	-	31	31	62	-
187	To Cities, Counties, Towns	74	1,842	184	72	2	74	-	1,750	92	1,842	-	92	92	184	-
188	<b>SUBTOTAL: DISASTER CREDIT</b>	<b>106</b>	<b>2,453</b>	<b>246</b>	<b>100</b>	<b>6</b>	<b>106</b>	<b>-</b>	<b>2,275</b>	<b>178</b>	<b>2,453</b>	<b>-</b>	<b>123</b>	<b>123</b>	<b>246</b>	<b>-</b>
190	<b>LOCAL OPTION FLOOD ABATEMENT REIMB (NON-SCHOOL)</b>	<b>525</b>	<b>106</b>	<b>50</b>	<b>-</b>	<b>525</b>	<b>525</b>	<b>-</b>	<b>81</b>	<b>25</b>	<b>106</b>	<b>-</b>	<b>25</b>	<b>25</b>	<b>50</b>	<b>-</b>
191	<b>LOCAL OPTION FLOOD ABATEMENT REIMB (SCHOOL)</b>	<b>1,749</b>	<b>148</b>	<b>148</b>	<b>-</b>	<b>1,749</b>	<b>1,749</b>	<b>-</b>	<b>74</b>	<b>74</b>	<b>148</b>	<b>-</b>	<b>74</b>	<b>74</b>	<b>148</b>	<b>-</b>
	<b>MAHNOMEN ADJUSTMENTS</b>															
194	Mahnomen (School)	280	280	280	140	140	280	-	140	140	280	-	140	140	280	-
195	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	-
196	<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>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>
198	<b>BORDER CITY REIMBURSEMENT</b>	<b>97</b>	<b>84</b>	<b>84</b>	<b>65</b>	<b>32</b>	<b>97</b>	<b>-</b>	<b>42</b>	<b>42</b>	<b>84</b>	<b>-</b>	<b>42</b>	<b>42</b>	<b>84</b>	<b>-</b>
200	<b>TACONITE AID REIMBURSEMENT</b>	<b>1,122</b>	<b>1,122</b>	<b>1,122</b>	<b>561</b>	<b>561</b>	<b>1,122</b>	<b>-</b>	<b>561</b>	<b>561</b>	<b>1,122</b>	<b>-</b>	<b>561</b>	<b>561</b>	<b>1,122</b>	<b>-</b>
202	<b>PERFORMANCE MEASUREMENT</b>	<b>924</b>	<b>925</b>	<b>935</b>	<b>466</b>	<b>458</b>	<b>924</b>	<b>-</b>	<b>461</b>	<b>464</b>	<b>925</b>	<b>-</b>	<b>466</b>	<b>469</b>	<b>935</b>	<b>-</b>
204	<b>MPLS DEBT SERVICE AID</b>	<b>7,730</b>	<b>-</b>	<b>-</b>	<b>4,120</b>	<b>3,610</b>	<b>7,730</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
206	<b>GRANTS TO VARIOUS LOCAL GOVERNMENTS</b>	<b>5,647</b>	<b>5,400</b>	<b>-</b>	<b>5,047</b>	<b>600</b>	<b>5,647</b>	<b>-</b>	<b>5,400</b>	<b>-</b>	<b>5,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
208	<b>BLOOMINGTON INFRASTRUCTURE PROJECTS FD</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
209	<b>FIRE/EMS VOLUNTEER RETENTION STIPENDS (OPEN)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
210	<b>20, CH 71 - TRIBAL NATIONS GRANTS</b>	<b>11,000</b>	<b>-</b>	<b>-</b>	<b>11,000</b>	<b>-</b>	<b>11,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
211	<b>21, SS7, Ch. 2 - SMALL BUSINESS ASSISTANCE PAYMENTS</b>	<b>87,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>87,750</b>	<b>87,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
215	<b>TOTAL TAX AIDS AND CREDITS</b>	<b>3,993,081</b>	<b>4,199,537</b>	<b>4,354,657</b>	<b>1,866,803</b>	<b>2,124,585</b>	<b>3,991,388</b>	<b>(1,693)</b>	<b>2,070,925</b>	<b>2,093,256</b>	<b>4,164,181</b>	<b>(35,356)</b>	<b>2,139,376</b>	<b>2,167,334</b>	<b>4,306,710</b>	<b>(47,947)</b>