

# PROPERTY TAX AIDS, CREDITS, & REFUNDS

## NOVEMBER 2020 FORECAST (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
		OCT SS FY 2020-21	OCT SS FY 2022-23	ACTUAL FY 2020	NOV FORECAST FY 2021	NOV FORECAST FY 2020-21	NOV 20-21 vs. OCT SS 20-21	NOV FORECAST FY 2022	NOV FORECAST FY 2023	NOV FORECAST FY 2022-23	NOV 22-23 vs. OCT SS 22-23	NOV 22-23 vs. NOV 20-21	NOV FORECAST FY 2024	NOV FORECAST FY 2025	NOV FORECAST FY 2024-25	NOV 24-25 vs. NOV 22-23
	<b>PROPERTY TAX AIDS &amp; CREDITS:</b>															
	<b>PROPERTY TAX REFUNDS</b>															
100	Homeowners (Homestead Credit Refund)	1,107,200	1,199,140	531,467	584,500	1,115,967	8,767	612,600	625,600	1,238,200	39,060	122,233	647,600	668,200	1,315,800	77,600
101	Renter Property Tax Refund	461,100	477,400	229,888	227,300	457,188	(3,912)	243,100	245,600	488,700	11,300	31,512	247,700	251,700	499,400	10,700
102	Targeting (Special Property Tax Refund)	14,321	10,000	10,722	11,073	21,795	7,474	1,800	5,000	6,800	(3,200)	(14,995)	5,000	5,000	10,000	3,200
103	Forest Land Credits (Sustainable Forest Incentive Payment)	24,187	26,180	11,876	12,360	24,236	49	12,880	13,400	26,280	100	2,044	13,940	14,500	28,440	2,160
104	<b>SUBTOTAL: PROPERTY TAX REFUNDS</b>	<b>1,606,808</b>	<b>1,712,720</b>	<b>783,953</b>	<b>835,233</b>	<b>1,619,186</b>	<b>12,378</b>	<b>870,380</b>	<b>889,600</b>	<b>1,759,980</b>	<b>47,260</b>	<b>140,794</b>	<b>914,240</b>	<b>939,400</b>	<b>1,853,640</b>	<b>93,660</b>
106	<b>POLITICAL CONTRIBUTION REFUNDS</b>	<b>6,200</b>	<b>7,500</b>	<b>2,707</b>	<b>3,500</b>	<b>6,207</b>	<b>7</b>	<b>3,000</b>	<b>3,500</b>	<b>6,500</b>	<b>(1,000)</b>	<b>293</b>	<b>3,000</b>	<b>3,500</b>	<b>6,500</b>	<b>-</b>
108	<b>TAX REFUND INTEREST (OPEN)</b>	<b>36,700</b>	<b>22,900</b>	<b>25,738</b>	<b>18,900</b>	<b>44,638</b>	<b>7,938</b>	<b>14,000</b>	<b>12,900</b>	<b>26,900</b>	<b>4,000</b>	<b>(17,738)</b>	<b>13,000</b>	<b>13,100</b>	<b>26,100</b>	<b>(800)</b>
	<b>LOCAL AIDS:</b>															
	<b>LOCAL GOVERNMENT AID</b>															
113	Local Government Aid	1,017,729	1,128,796	457,137	561,353	1,018,490	761	564,398	564,398	1,128,796	-	110,306	564,398	564,398	1,128,796	-
114	<b>SUBTOTAL: LOCAL GOVERNMENT AID</b>	<b>1,017,729</b>	<b>1,128,796</b>	<b>457,137</b>	<b>561,353</b>	<b>1,018,490</b>	<b>761</b>	<b>564,398</b>	<b>564,398</b>	<b>1,128,796</b>	<b>-</b>	<b>110,306</b>	<b>564,398</b>	<b>564,398</b>	<b>1,128,796</b>	<b>-</b>
	<b>COUNTY PROGRAM AID</b>															
117	County Program Aid	494,174	527,925	233,958	260,216	494,174	-	263,971	264,012	527,983	58	33,809	263,954	263,954	527,908	(75)
118	MMB Public Defender Aid (Transfer Out)	1,000	1,000	-	-	-	(1,000)	500	500	1,000	-	1,000	500	500	1,000	-
119	MMB Local Impact Notes (Transfer Out)	414	414	-	-	-	(414)	207	207	414	-	414	207	207	414	-
120	MDE Local Impact Notes (Transfer Out)	14	14	-	-	-	(14)	7	7	14	-	14	7	7	14	-
121	<b>SUBTOTAL: COUNTY PROGRAM AID</b>	<b>495,602</b>	<b>529,353</b>	<b>233,958</b>	<b>260,216</b>	<b>494,174</b>	<b>(1,428)</b>	<b>264,685</b>	<b>264,726</b>	<b>529,411</b>	<b>58</b>	<b>35,237</b>	<b>264,668</b>	<b>264,668</b>	<b>529,336</b>	<b>(75)</b>
123	<b>TOWNSHIP AID</b>	<b>20,000</b>	<b>20,000</b>	<b>9,997</b>	<b>10,000</b>	<b>19,997</b>	<b>(3)</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>-</b>	<b>3</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>-</b>
125	<b>PILT DNR AND DOT</b>	<b>72,079</b>	<b>72,979</b>	<b>35,940</b>	<b>36,090</b>	<b>72,030</b>	<b>(49)</b>	<b>36,315</b>	<b>36,540</b>	<b>72,855</b>	<b>(124)</b>	<b>825</b>	<b>39,295</b>	<b>39,520</b>	<b>78,815</b>	<b>5,960</b>
127	<b>AQUATIC INVASIVE SPECIES PREVENTION AID</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>-</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>-</b>
	<b>RIPARIAN PROTECTION AID</b>															
130	To BWSR (Transfer Out)	2,000	2,000	745	745	1,490	(510)	745	745	1,490	(510)	-	745	745	1,490	-
131	To Counties	14,000	14,000	7,255	7,255	14,510	510	7,255	7,255	14,510	510	-	7,255	7,255	14,510	-
132	<b>SUBTOTAL: RIPARIAN PROTECTION AID</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>-</b>	<b>8,000</b>	<b>8,000</b>	<b>16,000</b>	<b>-</b>
134	<b>ICWA OUT-OF-HOME PLACEMENT AID</b>	<b>10,000</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>(663)</b>	<b>(663)</b>	<b>5,000</b>	<b>5,000</b>	<b>10,000</b>	<b>663</b>
136	<b>AID TO COUNTIES W/ INDIAN CASINOS</b>	<b>3,194</b>	<b>3,194</b>	<b>1,614</b>	<b>1,614</b>	<b>3,228</b>	<b>34</b>	<b>1,614</b>	<b>1,614</b>	<b>3,228</b>	<b>34</b>	<b>-</b>	<b>1,614</b>	<b>1,614</b>	<b>3,228</b>	<b>-</b>
	<b>TACONITE PRODUCTION TAX REPLACEMENT AID</b>															
139	Repl. Taconite Prod. Tax Red. (Transfer Out IRRRB)	7,736	8,282	3,721	3,768	7,489	(247)	3,469	3,408	6,877	(1,405)	(612)	3,710	4,093	7,803	926
140	Repl. Taconite Prod. Tax Red.	8,656	8,526	4,298	4,266	8,564	(92)	4,077	3,984	8,061	(465)	(503)	4,028	4,102	8,130	69
141	<b>SUBTOTAL: TACONITE PRODUCTION TAX REPLACEMENT AID</b>	<b>16,392</b>	<b>16,808</b>	<b>8,019</b>	<b>8,034</b>	<b>16,053</b>	<b>(339)</b>	<b>7,546</b>	<b>7,392</b>	<b>14,938</b>	<b>(1,870)</b>	<b>(1,115)</b>	<b>7,738</b>	<b>8,195</b>	<b>15,933</b>	<b>995</b>
143	<b>BUSINESS PRODUCTION PROPERTY TRANSITION AID</b>	<b>77</b>	<b>-</b>	<b>56</b>	<b>24</b>	<b>80</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(80)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
145	<b>UTILITY VALUATION TRANSITION AID</b>	<b>8</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>(3)</b>	<b>12</b>	<b>11</b>	<b>12</b>	<b>23</b>	<b>3</b>
	<b>DISPARITY REDUCTION AID</b>															
148	To School Districts	15,938	15,934	7,971	8,074	16,045	107	8,086	8,086	16,172	238	127	8,086	8,086	16,172	-
149	To Cities, Counties, Towns	20,246	20,246	10,105	10,214	20,319	73	10,214	10,214	20,428	182	109	10,214	10,214	20,428	-
150	<b>SUBTOTAL: DISPARITY REDUCTION AID</b>	<b>36,184</b>	<b>36,180</b>	<b>18,076</b>	<b>18,288</b>	<b>36,364</b>	<b>180</b>	<b>18,300</b>	<b>18,300</b>	<b>36,600</b>	<b>420</b>	<b>236</b>	<b>18,300</b>	<b>18,300</b>	<b>36,600</b>	<b>-</b>

	<b>BORDER CITY DISPARITY CREDIT</b>															
153	To School Districts	5,371	5,920	2,534	2,918	5,452	81	3,144	3,318	6,462	542	1,010	3,455	3,564	7,019	557
154	To Cities, Counties, Towns	21,416	23,577	9,959	10,468	20,427	(989)	11,286	11,835	23,121	(456)	2,694	12,312	12,675	24,987	1,866
155	<b>SUBTOTAL: BORDER CITY DISPARITY CREDIT</b>	<b>26,787</b>	<b>29,497</b>	<b>12,493</b>	<b>13,386</b>	<b>25,879</b>	<b>(908)</b>	<b>14,430</b>	<b>15,153</b>	<b>29,583</b>	<b>86</b>	<b>3,704</b>	<b>15,767</b>	<b>16,239</b>	<b>32,006</b>	<b>2,423</b>
	<b>AGRIC. MARKET VALUE HOMESTEAD CREDIT</b>															
158	To School Districts	16,879	16,314	8,635	8,437	17,072	193	8,127	8,096	16,223	(91)	(849)	8,096	8,096	16,192	(31)
159	To Cities, Counties, Towns	56,036	54,288	28,912	28,457	57,369	1,333	27,393	27,393	54,786	498	(2,583)	27,393	27,393	54,786	-
160	<b>SUBTOTAL: AGRIC. MARKET VALUE HOMESTEAD CREDIT</b>	<b>72,915</b>	<b>70,602</b>	<b>37,547</b>	<b>36,894</b>	<b>74,441</b>	<b>1,526</b>	<b>35,520</b>	<b>35,489</b>	<b>71,009</b>	<b>407</b>	<b>(3,432)</b>	<b>35,489</b>	<b>35,489</b>	<b>70,978</b>	<b>(31)</b>
162	<b>SCHOOL BUILDING BOND AGRICULTURAL CREDIT</b>	<b>93,695</b>	<b>145,892</b>	<b>37,852</b>	<b>55,142</b>	<b>92,994</b>	<b>(701)</b>	<b>62,141</b>	<b>69,652</b>	<b>131,793</b>	<b>(14,099)</b>	<b>38,799</b>	<b>83,353</b>	<b>87,156</b>	<b>170,509</b>	<b>38,716</b>
164	<b>AGRICULTURAL PRESERVATION CREDIT</b>	<b>405</b>	<b>380</b>	<b>287</b>	<b>164</b>	<b>451</b>	<b>46</b>	<b>149</b>	<b>149</b>	<b>298</b>	<b>(82)</b>	<b>(153)</b>	<b>149</b>	<b>149</b>	<b>298</b>	<b>-</b>
166	<b>TACONITE TAX RELIEF AREA AIDS &amp; CREDITS</b>	<b>10,837</b>	<b>11,055</b> #	<b>5,394</b>	<b>5,394</b>	<b>10,788</b>	<b>(49)</b>	<b>5,448</b>	<b>5,502</b>	<b>10,950</b>	<b>(105)</b>	<b>162</b>	<b>5,557</b>	<b>5,613</b>	<b>11,170</b>	<b>220</b>
168	<b>PRIOR YEAR CREDIT ADJUSTMENTS</b>	<b>134</b>	<b>-</b>	<b>186</b>	<b>818</b>	<b>1,004</b>	<b>870</b>	<b>81</b>	<b>-</b>	<b>81</b>	<b>81</b>	<b>(923)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(81)</b>
	<b>POLICE/FIRE/INSURANCE SURCHARGE STATE AID</b>															
171	Police State Aid	166,140	181,430	81,241	84,182	165,423	(717)	88,100	92,070	180,170	(1,260)	14,747	96,210	100,540	196,750	16,580
172	Fire State Aid	61,845	65,570	30,445	32,493	62,938	1,093	33,480	34,460	67,940	2,370	5,002	35,460	36,500	71,960	4,020
173	Fire Insurance Surcharge Aid	7,910	8,640	3,775	4,130	7,905	(5)	4,260	4,380	8,640	-	735	4,510	4,650	9,160	520
174	<b>SUBTOTAL: POLICE/FIRE/INSURANCE SURCHARGE STATE AID</b>	<b>235,895</b>	<b>255,640</b>	<b>115,461</b>	<b>120,805</b>	<b>236,266</b>	<b>371</b>	<b>125,840</b>	<b>130,910</b>	<b>256,750</b>	<b>1,110</b>	<b>20,484</b>	<b>136,180</b>	<b>141,690</b>	<b>277,870</b>	<b>21,120</b>
176	<b>POLICE-FIRE RETIREMENT SUPP. AID</b>	<b>31,000</b>	<b>31,000</b>	<b>15,495</b>	<b>15,500</b>	<b>30,995</b>	<b>(5)</b>	<b>15,500</b>	<b>15,500</b>	<b>31,000</b>	<b>-</b>	<b>5</b>	<b>15,500</b>	<b>15,500</b>	<b>31,000</b>	<b>-</b>
178	<b>LOCAL POLICE/FIRE AMORT. AID (OPEN)</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>-</b>	<b>2,729</b>	<b>2,729</b>	<b>5,458</b>	<b>-</b>
180	<b>REDISTRIBUTION AMORT. AID (TRFA + ST. PAUL)</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>-</b>	<b>2,094</b>	<b>2,094</b>	<b>4,188</b>	<b>-</b>
182	<b>FIREFIGHTER SUPPLEMENTAL BENEFITS REIMBURSEMENT</b>	<b>1,321</b>	<b>1,232</b>	<b>606</b>	<b>606</b>	<b>1,212</b>	<b>(109)</b>	<b>612</b>	<b>612</b>	<b>1,224</b>	<b>(8)</b>	<b>12</b>	<b>612</b>	<b>612</b>	<b>1,224</b>	<b>-</b>
184	<b>PERA PENSION AID</b>	<b>13,900</b>	<b>-</b>	<b>13,900</b>	<b>-</b>	<b>13,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13,900)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>DISASTER CREDIT</b>															
187	To School Districts	26	59	28	4	32	6	525	86	611	552	579	31	31	62	(549)
188	To Cities, Counties, Towns	77	188	72	2	74	(3)	1,750	92	1,842	1,654	1,768	92	92	184	(1,658)
189	<b>SUBTOTAL: DISASTER CREDIT</b>	<b>103</b>	<b>247</b>	<b>100</b>	<b>6</b>	<b>106</b>	<b>3</b>	<b>2,275</b>	<b>178</b>	<b>2,453</b>	<b>2,206</b>	<b>2,347</b>	<b>123</b>	<b>123</b>	<b>246</b>	<b>(2,207)</b>
191	<b>LOCAL OPTION FLOOD ABATEMENT REIMB (NON-SCHOOL)</b>	<b>23</b>	<b>50</b>	<b>-</b>	<b>525</b>	<b>525</b>	<b>502</b>	<b>81</b>	<b>25</b>	<b>106</b>	<b>56</b>	<b>(419)</b>	<b>25</b>	<b>25</b>	<b>50</b>	<b>(56)</b>
192	<b>LOCAL OPTION FLOOD ABATEMENT REIMB (SCHOOL)</b>	<b>75</b>	<b>150</b>	<b>-</b>	<b>1,749</b>	<b>1,749</b>	<b>1,674</b>	<b>74</b>	<b>74</b>	<b>148</b>	<b>(2)</b>	<b>(1,601)</b>	<b>74</b>	<b>74</b>	<b>148</b>	<b>-</b>
	<b>MAHNOMEN ADJUSTMENTS</b>															
195	Mahnomen (School)	280	280	140	140	280	-	140	140	280	-	-	140	140	280	-
196	Mahnomen (Non-School)	2,120	2,120	1,060	1,060	2,120	-	1,060	1,060	2,120	-	-	1,060	1,060	2,120	-
197	<b>SUBTOTAL: MAHNOMEN ADJUSTMENTS</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>-</b>	<b>1,200</b>	<b>1,200</b>	<b>2,400</b>	<b>-</b>
199	<b>BORDER CITY REIMBURSEMENT</b>	<b>125</b>	<b>120</b>	<b>65</b>	<b>32</b>	<b>97</b>	<b>(28)</b>	<b>42</b>	<b>42</b>	<b>84</b>	<b>(36)</b>	<b>(13)</b>	<b>42</b>	<b>42</b>	<b>84</b>	<b>-</b>
201	<b>TACONITE AID REIMBURSEMENT</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>-</b>	<b>561</b>	<b>561</b>	<b>1,122</b>	<b>-</b>
203	<b>PERFORMANCE MEASUREMENT</b>	<b>935</b>	<b>947</b>	<b>466</b>	<b>458</b>	<b>924</b>	<b>(11)</b>	<b>461</b>	<b>464</b>	<b>925</b>	<b>(22)</b>	<b>1</b>	<b>466</b>	<b>469</b>	<b>935</b>	<b>10</b>
205	<b>MPLS DEBT SERVICE AID</b>	<b>8,240</b>	<b>8,240</b>	<b>4,120</b>	<b>3,610</b>	<b>7,730</b>	<b>(510)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,240)</b>	<b>(7,730)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
207	<b>GRANTS TO VARIOUS LOCAL GOVERNMENTS</b>	<b>5,647</b>	<b>5,400</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>(247)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,400)</b>
209	<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>
210	<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>
211	<b>20, CH 71 - TRIBAL NATIONS GRANTS</b>	<b>11,000</b>	<b>-</b>	<b>11,000</b>	<b>-</b>	<b>11,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
215	<b>TOTAL TAX AIDS AND CREDITS</b>	<b>3,883,178</b>	<b>4,170,073</b>	<b>1,866,803</b>	<b>2,038,528</b>	<b>3,905,331</b>	<b>22,153</b>	<b>2,087,224</b>	<b>2,112,313</b>	<b>4,199,537</b>	<b>29,464</b>	<b>294,206</b>	<b>2,159,185</b>	<b>2,195,472</b>	<b>4,354,657</b>	<b>155,120</b>