

# Understanding Your Property Taxes

**2008 Edition  
For Taxes Payable in 2009**

**A EDUCATIONAL GUIDE FOR MINNESOTANS**

Center for **P**ublic **F**inance **R**esearch



RESEARCH IN GOVERNMENT

Research Arm of the Minnesota Taxpayers Association

**Focusing on  
Cities and Counties**

### **Minnesota Center for Public Finance Research**

The Minnesota Center for Public Finance Research, formerly known as the Minnesota Tax Foundation, incorporated in 1982 as a charitable educational organization, is a foundation created to support the [Minnesota Taxpayers Association](#). Our mission is to provide objective research and analysis on state and local tax and spending issues in support of effective, efficient, and accountable government.

### **Minnesota Taxpayers Association**

The Minnesota Taxpayers Association is a non-profit, nonpartisan organization dedicated to being an independent voice for good government and sound tax policy. Its membership is statewide, open to all, and representative of every category of taxpayer. It was founded in 1926 and incorporated in 1958.

### **Acknowledgements**

The idea for this publication was first conceived and its original contents written in 1991 by Dan Salomone, Executive Director of the Minnesota Taxpayers Association from 1991 to 2003. Mr. Salomone is currently the Deputy Commissioner of the Minnesota Department of Revenue. The many edits and revisions of this publication since its inception, any errors of data or facts, and all opinions expressed, are the sole responsibility of the Minnesota Taxpayers Association.

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# Understanding Your Property Taxes

**D**o rising property taxes irritate you? That isn't all bad. Taxes that are irritating are difficult to ignore. When taxes have our attention, chances are higher that we will follow their trail to check up on how those tax dollars are being spent.

It is increasingly important for taxpayers to follow that spending trail. Changes made to the property tax system in the 2001 legislative session have altered those taxes more than any time since 1971. Because of those changes, property taxes statewide dropped by about \$449 million from 2001 to 2002. This drop was *after* taking into account higher levies for cities and counties. (The main reason for this drop is that the general education portion of school finances was removed from the property tax.)

Why should you be concerned if property taxes dropped? Because they typically only drop after deliberate reforms. The long-term trend is almost always up. The latest estimate for property taxes statewide in 2008 is that they rose by \$536 million from 2007. Preliminary estimates show an expected increase of another \$559 million (or 7.7%) statewide for 2009, to an all-time high of \$7.86 billion. (We do believe, however, that the changes made to the property tax system in 2001 have moderated these increases.)

Another reason to be concerned about your property taxes is that even though the 2001 changes were designed so that the property tax would be used largely to finance city and county expenditures, changes made in the marathon session of 2005 mean that school property taxes have become a bigger part of the bill in the last couple of years. In addition to voter approved referenda, school boards were given authority to levy up to \$140 million in property taxes statewide for more spending on K-12 education in 2006 (see our *Understanding Education Finance* for more information on school funding). Furthermore, the large overall initial decrease in property taxes in 2001 allowed for a shifting of remaining taxes onto homeowners, so that local costs are now borne more by local voters.

This means that the property tax system is more accountable to voters, something MTA has encouraged, but it also means that taxpayers across the state must become better educated about how the property tax system works.

The questions we have been asking in this publication since 1991 are still relevant, namely: Do you know how the property tax works? Do you know who's responsible for the decisions that affect your tax bill? Do you know how to get control of your tax bill?

Too many of us let public officials, our neighbors, or others worry about the

details and decisions that ultimately determine our tax bill. But even after the significant reform accomplished in 2001, don't assume that your interests are being represented. Learn how the property tax system works and get involved in the local budgeting and tax process. Efforts have been made by the state and local governments to provide more and better information to taxpayers regarding their proposed property tax bill as part of the truth-in-taxation (T-N-T) process. Budget hearings will be held in the late fall for taxpayers to question their local officials about the proposed budget and level of property taxes. These hearings present a good opportunity to learn about your property taxes.

This booklet is designed to help you learn the basics about your property tax bill. In an easy question-and-answer format it explains how the property tax is calculated, gives you good questions to ask your local government officials at the T-N-T hearings, and provides you with helpful appendices.

## Overview

As mentioned earlier, Minnesotans are expected to pay about \$7.9 billion in property taxes in 2009, or about 21% of total state and local own-source revenues, based on preliminary reports of city and county levies, and assuming all proposed school district referenda pass in November. The reduction of school property taxes in 2001 was a deliberate policy decision by the Governor and Legislature to lessen the dependence of school financing on the local property tax and more towards the state general fund. As a result, the share of property tax revenues directed toward schools fell from 43% in 2000 to 22% of 2002. This policy was reversed in 2005, to allow schools to have more property tax revenue, and so in 2008 about 26.1% of total property taxes paid (including voter approved referenda) support elementary and secondary schools (grades K-12).

As for the rest of the property tax, about 10.1% goes to the state's general fund (this portion is paid only by business and cabin properties); 24.5% to cities and townships; 31.1% to counties, and 3.8% to special taxing districts next year. (The remaining 3.4% is used for tax increment financing, where the costs of a new real estate development are financed using the increased property taxes generated by the development.) The really important percentage though is that nearly 100% of the local property tax bill on places of residence is now either under your direct control through voter-approved levies, or indirectly through your local elected officials. (The state sets the rate for the statewide property tax on business and cabin property.)

Nationally, Minnesota's overall state and local property tax burden per \$1,000 of income ranked 35th highest, nearly 20% below the U.S. average burden, for Fiscal Year 2006, the latest year available. This modest ranking doesn't tell the whole story. Our property tax comparison study for taxes payable in 2007 showed that the property tax burden on a \$300,000 home in Minneapolis ranked only 27th highest compared to other homes in the largest city in each state, about 6% below the U.S. average. On the other hand, our property tax burden on commercial property ranked 12th highest in the country;

the burden for an industrial property, such as a manufacturing facility, ranked 20th highest nationally. These differential effects are explained by Minnesota's "classification system" which increases taxes on some types of property so that other properties pay less. Changes made to the property tax system in 2001 narrowed these disparities at the local level and resulted in lower rankings, but business property is still taxed from two to three times higher than most residential property when the state property tax is included.

For over 25 years our state legislature tried to keep homeowners' property taxes down by raising state income, sales, and business property taxes. Most significant state tax increases were enacted to drive property taxes down. But in spite of billions of dollars in permanent state tax increases, property taxes continued to rise, and in some parts of the state were rising dramatically. Our published studies showing the price to be paid for continuing a classification system that tried to hide governments' costs from voters played at least a small part in persuading the Legislature to undertake the reforms it did during the 1997 through 2000 sessions, culminating in the most sweeping property tax reforms in 30 years in 2001. The continuous upward tax spiral of the 1980s and early 1990s proved that permanent property tax relief does not result from higher state taxes, but from increased taxpayer involvement and vigilance, which hopefully, the reforms put in place will serve to encourage. Only you can control your property tax bill, and now, you have more incentive to be involved than before.

As mentioned above, Minnesota has a "truth-in-taxation" process to equip you for the job of monitoring and reacting to local budget decisions before they become final. The property tax impacts of your local governments' budgets will be mailed to you in November. Being armed with that information and this booklet can help you get control of your property tax bill. Read on!

## UNDERSTANDING YOUR PROPERTY TAXES

**Q:** *All right, I'm ready to learn. Start by telling me more about this "truth in-taxation" process.*

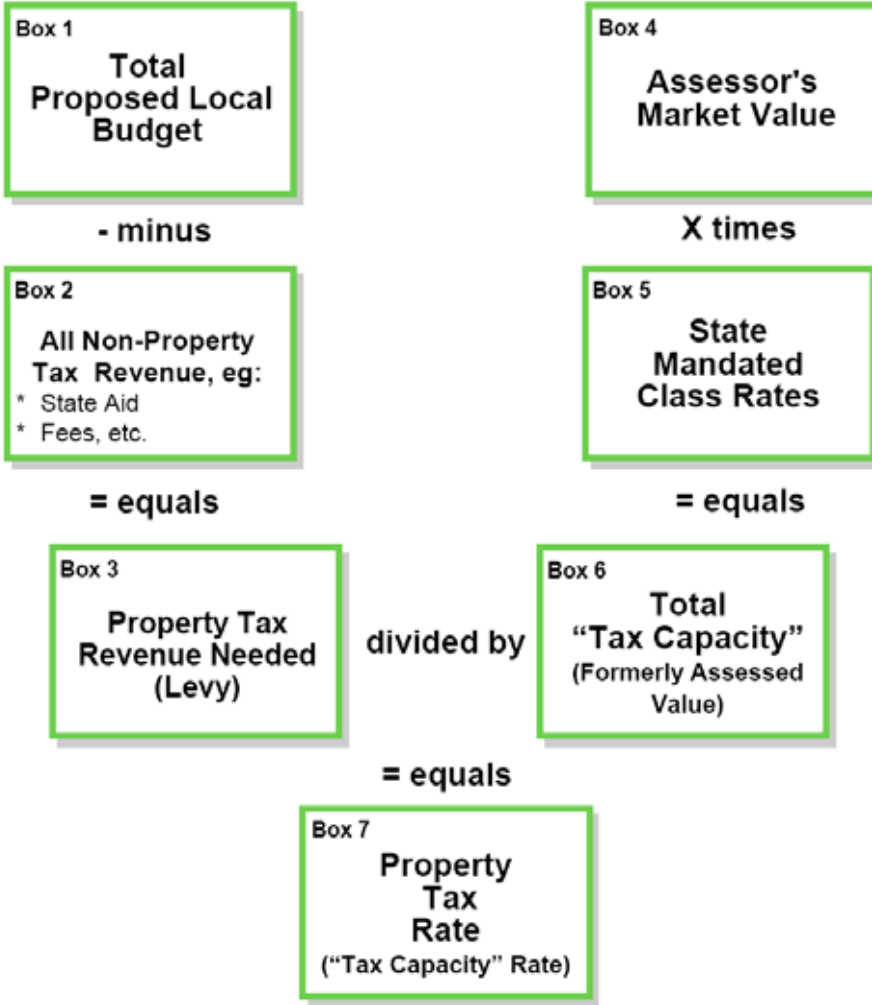
**A:** Concerned that property owners do not understand how, when, or by whom their property tax bills are determined, the state legislature passed a truth-in-taxation law in 1991 to alert taxpayers about possible tax increases and to encourage them to get more involved in controlling their own tax bill.

**Q:** *How does it work?*

**A:** After November 10th but before November 25th all property owners receive a truth-in-taxation statement in the mail. Landlords must at least post their notice so their tenants can see it (renters pay property taxes, too; it's part of their rent). These notices will show how the property tax on your home will change if the budget decisions being proposed by your

city, county, school district, and other special taxing districts are approved. Most importantly, the notice tells you the time and place where you can react to the proposed budgets and taxes for your local governments required to hold such meetings. These are called truth-in-taxation meetings, and are required for most local jurisdictions.

## How Your City and County Property Taxes Are Determined



### YOUR PROPERTY TAX EQUALS:

Your Property's Market Value X Class Rate(s) X “Tax Capacity” Rate --  
Market Value Credit (0.4% of MV up to \$304 in '07, phased out > \$76,000)  
*See Appendix D on page 41 for an example.*

If you don't approve of the proposed tax increases, go to the truth-in-taxation meetings and express your opinion. You might start by asking your local public officials why they need a bigger share of your income to balance their budgets. They may or may not have good reasons. *See Appendix A on pages 37 and 38 for a sample of a truth-in-taxation statement and help in its interpretation, and see Appendix B on page 39 for ideas about getting involved.*

One more point about the notice. By the time you get it the local budget process is nearly complete. Though you still can convince your public officials to knock down proposed taxes, it is much easier to get results if you get involved in the budget process earlier in the year, long before you receive your notice. Most city and county officials begin planning their budgets in the winter or spring before. The T-N-T notices and meetings are at the very end of the budget process.

- Q: OK, so I get a warning notice about what's going to happen to my property tax bill in 2009 and I get a chance to go to several meetings or call my elected officials to express my opinion or try to reduce the tax. But the property tax is too complicated for me to understand. How can I get involved when I don't understand what's going on?***
- A:** Minnesota does have one of the more complicated property tax systems among the states. You don't have to be an expert in property taxes, however, to let your local officials know that you want them to make sound judgments about local spending and your property tax bill. We'll try to help you understand the basics with this booklet. The diagram on page 8 shows the basics of how the property tax bill is determined. We'll refer back to it throughout this booklet. Also, there are several helpful appendices at the back of this booklet for more information.
- Q: So how is my property tax bill determined and what kinds of questions should I ask my local officials about local government budgets when I go to the budget meetings?***
- A:** The property you live in is located in a city or township, a county, a school district, and one or more other special taxing districts (for example, a watershed district)—these are all called “jurisdictions”. Each jurisdiction determines how much money it will have to spend to provide the services it thinks you want or that it is required to provide by law (called mandates). Some questions to ask your local officials about their budgets are in the box on the next page. The proposed local budget of each jurisdiction determines its revenue needs. This proposed local budget is represented by Box 1 of the diagram on page 8.

<b>Questions for Your Local Officials about Spending:</b>	
<b>Ask these questions</b>	<b>For these reasons</b>
<b>1. What is the dollar amount of proposed total spending for 2009?</b>	This is the total amount of spending that your local officials feel will be necessary in order to provide you, the taxpayer, with the goods and services they think you demand, or that is required of them by the state.
<b>2. How does that amount compare to what was spent last year? What is the annual percentage growth?</b>	These will tell you how fast total spending is growing. It will allow you to compare changes in local spending to changes in other measures such as inflation, or your own income.
<b>3. How does the growth compare to the rate of inflation? (The rate of growth in prices in 2008 is projected to be 5.3% and average wages are expected to rise 3.1%*)</b>	
<b>4. What are the major spending categories?</b>	These will help you understand where your local tax dollars are going, and what programs or factors are the leading causes of the changes in total spending.
<b>5. Which categories are growing the fastest? Why?</b>	
<b>6. How much of the proposed total spending is driven by mandates (not under local control) and how much is being spent to satisfy local preferences?</b>	Some spending is due to factors outside the control of your local officials, and some spending is a result of local choices—including your choices.
<b>*Minnesota Department of Finance, February Forecast, February, 2008 (inflation number is from the July Economic Update, July, 2008).</b>	

**Q:** *I know that governments have to spend money to provide services and these are some good questions to ask. How does all this get translated to my property tax bill?*

**A:** Once you’ve received answers from your officials on spending, the next thing to understand is that whatever your government spends it must pay for with “revenue”. Local revenue comes from many sources besides the property tax. The main sources are state aid, fees, reserves, non-property taxes, and property taxes. The property tax is just one source of local revenue. The part of total spending that cannot be covered by aids, reserves, fees, or other local revenue sources must be paid for with property taxes. See the box on the previous page for questions you can ask your local officials about revenue. Non-property tax revenues are depicted in Box 2 on page 8. The total amount of property tax revenue that each

jurisdiction needs is the difference between amounts in Box 1 and Box 2 and is called the property tax “levy”, represented by Box 3 on page 8.

<b>Questions for Your Local Officials about Revenue:</b>	
<b>Ask these questions</b>	<b>For these reasons</b>
<b>1. What sources of revenue were used to pay for what was spent last year (2008)? What percentage of total revenue came from each source?</b>	This will help you understand the relative importance of the property taxes in financing local spending.
<b>2. What is the projected change in each of the major revenue sources for 2008?</b>	This will help you determine how much of the change in property taxes is due to changes in spending versus changes in the mix of revenue sources.
<b>3. Please explain the reasons for the major changes in these revenue sources.</b>	This will help you understand why dependence on the property tax may be changing.
<b>4. Did our community lose revenue because of cuts in state aid?</b>	Cuts in state aid mean a loss of revenues to your community. They can be offset by cutting spending or raising property taxes, or other revenue sources.
<b>If so, how much?</b>	This will tell you how much pressure to raise taxes or cut spending is due to changes in state aid.
<b>Have we made a good faith effort to cut our spending to adjust to the loss in aid?</b>	A cut in aid should never be an excuse to tax more before inefficiencies are wrung out of spending—be sure spending cuts and reforms were considered as an alternative to higher taxes.
<b>5. Did the Legislature transfer any aid from one jurisdiction to another? How much?</b>	A dollar of aid transferred from your city to your schools should be expected to have little detrimental effect on YOU. The resulting city tax increase should be offset by a drop in school taxes.
<b>6. Did our city gain aid? How much?</b>	In years when aid increases, local officials must decide whether to lower property taxes or use the extra aid for more spending.

***Q. But I have heard before that my property taxes must rise because the state aid to local governments is falling. Is that true?***

**A.** State aids are a chief source of non-property tax revenue. See the spending tables in the back of this booklet for the relative mix of state aids and property taxes for cities and counties for 2006, the latest year available as of this writing. Since 1980, state budget deficits forced legislatures and governors to cut aids to local government. In some cases, state aid to one type of jurisdiction (cities for example) has been decreased in order to provide more aid to other types of jurisdictions (schools for example). This has placed pressure on some local governments to raise property taxes to offset the loss of state aid.

During the 1990s, the state enjoyed some large budget surpluses which actually allowed it to provide more money for state aids, primarily with the specific intention of lessening local governments' reliance on property taxes. Most of this aid increase went to schools, to the degree that the school portion of most property tax bills dropped by half. Budget deficits forced cuts after 2002: state aid provided to cities fell from \$565.0 million in 2002 to \$436.7 million in 2005. While significant, this amounted to only about 5% to 10% of total city revenues for 2005. These aids have been partially restored, and totaled \$484.6 million in 2007. State aids provided to counties fell from \$259.7 million in 2002 to \$111.6 million in 2004. These cuts have been largely reversed, and aids to counties totaled \$206.2 million in 2005 with slight declines in 2006 and 2007.

Property tax changes are not automatic, though, just because state aid has been changed. As the state may cut spending to balance its budget, so too may local governments. When state aids decrease in response to state budget cuts, ask your local officials to look for ways to cut their budgets as well. Also, when aid is decreased for one type of jurisdiction and increased by the same amount for another (that is, shifted from one to another), you should expect the resulting tax increase in the losing jurisdiction to be somewhat offset by a tax decrease in the jurisdiction getting the increased aid. When state aid is increased, like it was for 2006, taxpayers cannot assume that property taxes will automatically fall. Local government officials may decide that a decrease in one portion of a taxpayer's property tax bill (such as happened for schools in 2002) may give them "room" to increase taxes in their jurisdiction. Taxpayers must be watchful to make sure that proposed property tax levies are set at an appropriate level.

***Q: So, total spending explains the level of total revenue, and the share of spending financed from the property tax depends on what's available from the other sources. Does this mean that every time spending rises or revenue from other sources falls my property tax bill rises?***

**A:** Generally, yes, unless in the case of other revenue losses, spending cuts are made. But there are other factors that affect your tax bill. They include the

total “market value” and “tax capacity” of all property in your community and your own property’s share of each.

**Q:** *Can you explain how these things affect my tax bill?*

**A:** Let’s start with the “market value” of all property in your community. Your share of total property taxes collected is affected by the growth in the value of property in your community. Your county assessor estimated the value of your property as of January of this year (2008). That value is supposed to reflect its actual market value and is used to calculate the taxes you will pay in 2009. *This piece of the property tax puzzle is presented by Box 4 on page 8. If you feel the assessor has placed an unfair or unrealistic value on your property, see appendix C on page 40 for the ways to appeal the assessment represented by Box 4 on page 8.*

Suppose all property values in your community grew at the same rate between January 2007 and January 2008, and no new property was added to the tax rolls (and no improvements were made). In this case, your share of your community’s property tax bill in 2009 will be the same as it was this year, all else constant. (However, the amount you pay will rise if your community raises more revenue from the property tax.)

But if there is a lot of new construction in your community, or the value of other properties grows faster than yours, your share of the total property tax bill could fall because there are more taxpayers or more property wealth to help pay for the spending decisions of your community (city, county, school district, etc.).

**Q:** *We live in an area where home values are still rising. Is there any protection for us from tax bills growing faster than we are able to pay for them because of value increases?*

**A:** In 1993, the Legislature did pass a measure known as "Limited Market

Questions For Your Local Officials About Market Values:	
Ask these questions	For these reasons
1. What is the projected growth rate in total market value for property taxes to be paid in 2009?	If the growth in total market value in your community is less than the growth in the portion of spending that is financed with property taxes, property tax rates will rise, but...
2. What percentage of the projected growth in market value is from new construction?	New construction or greater growth in the value of other properties relative to yours may reduce your property tax burden.

Value" (LMV) to provide some time for homeowners, cabin owners, and farmers to adjust their budgets to rapidly rising values. It provides that your market value is not allowed to increase more than 15% this year (or 25% of the total increase, whichever is greater) for tax purposes for taxes payable in 2009. The market value increases remain on the books, though, and are brought back in if your next year increase is lower than 15%. For example, if one year your market value increases 18% and the next year it increased only 10%, you would be taxed only on a 15% increase the first year, but 13% the next (the 10% your home actually increased, plus the extra 3% from the year before). If your market value really shot up, say 80% in one year, that is when the 25% would take effect. Instead of a limit

More Questions About Market Values:	
Ask your local officials	For these reasons
1. What percentage of the projected growth in market value was from residential homes, commercial and industrial property, farms, and rental property?	If the growth in market values of other classes of property is greater than that of your property class, your property tax share will fall (all else being constant).
2. To what extent are you using market value increases to raise more property tax dollars?	Sometimes, local officials will advertise that they have “held the line” on property taxes by keeping the rate the same or cutting it slightly. What isn’t generally told the public when that happens is that when market values are rising, rates can be cut, and they will still collect more property tax dollars.
Ask yourself	For these reasons
1. Have I made significant improvements to my property that would cause its value to increase faster than that of the average home?	Major improvements to your property will cause the market value of your property to rise faster than that of other properties. This will increase your property tax bill and your share of total property taxes collected.
2. Is the assessed value of my home reasonably accurate? (If you think it is over-stated, you may appeal the assessment by contacting your county assessor’s office. See Appendix C on page 40 for more information.)	While strict standards of assessment are imposed on county assessors, the assessment of property values is still partly an art. Errors in judgment or simple mistakes can result in an over-assessment and a tax bill that is higher than it should be.

of 15% per year, your increase would be limited to 25% of the 80%, or 20%. LMV will disappear beginning with assessment year 2009, taxes payable in 2010, unless a future Legislature resurrects the program.

**Q:** *That helps clarify the role of "market value" better now, but what is "tax capacity"?*

**A:** State policymakers have not been willing to let market values alone determine the share of property taxes you pay. They have decided that certain "classes" of property (such as homes, apartments, and commercial property) should pay more or less than the share that would result if only market values were used.

So market values are transformed by something called "classification rates" into what are called "tax capacities." The market value of your property is multiplied by the appropriate classification rate (say 1%) to arrive at its "tax capacity." By changing these rates, the state can change the share of tax capacity for each property class and consequently change the share of property taxes paid by each class. In effect, the classification system shifts property taxes from "more-favored" classes to "less-favored" classes. This part of property tax policy is represented by Box 5 in the diagram on page 8.

For example, in 2008, residential homes accounted for 58% of all taxable market value in the state, but because of the classification process, homes will account for only about 47% of total property taxes paid. When only the local tax is considered (excluding the statewide tax on businesses and cabins), residential homes paid 52% of the tax. The percentages for 2009 are expected to decline slightly.

Business property, on the other hand, comprised 13% of all market value in the state in 2004 but paid almost 31% of total property taxes. In some instances, commercial businesses pay among the highest property taxes in the nation. (Our "50-State Property Tax Comparison Study" provides details.) This high ranking for business property was part of the motivation for the property tax system reform that culminated in 2001. The 1997-99 changes reduced that rank from 1st to 5th highest for commercial property. The changes made in 2001 lowered that rank even further to 9th highest in payable 2002, and 12th in 2007. Also, the changes mean that business properties pay only about 22% to 23% of the local tax, when the statewide tax on business and cabin property is excluded.

In general, commercial and industrial properties, apartments, and public utility properties pay about \$1.5 billion more in property taxes per year because of Minnesota's classification system. Other classes, particularly lower-valued homes and farm land, benefit from classification. Homes valued under \$417,000 and farm homesteads are also subsidized another

several hundred million dollars through the new market value credit, which no other classes of property receive.

Your property's share of "total tax capacity" represented by Box 6 on page 8, determines your share of the total property tax burden for cities and counties. (The market value credit lowers the shares of residential homestead and farm property taxes beyond the effect of classification.) For a listing of selected 2009 classification rates, how they have changed from 2001, and an example of their use, see Appendix D on page 41.

**Q:** *So in general, local spending, market values AND classification rates affect my tax bill. But what about my specific property?*

**A:** That's the final piece. Generally, the values of individual properties in a community don't grow uniformly. Market conditions and property improvements cause the value of some property to grow faster or slower than that of others. If your property value, for whatever reason, grows faster than that of other properties, it may cause your share of total market value, total tax capacity, and ultimately your total property tax bill to rise (even with no spending increases or changes in classification rates.)

**Q:** *Let's see if I have this straight. My city, county, and other taxing authorities each determine what they need or want to spend. Then if they can't get enough revenue to cover that spending from other sources, they turn to the property tax. Next, my share of the total property tax bill is determined by the market value of my property and the state-set classification rates which determine my "tax capacity". Correct?*

**A:** That's it! And each jurisdiction's actual tax rate (tax per dollar of tax capacity) is determined by dividing its total property tax levy by its total tax capacity. Your final property tax bill is equal to each jurisdiction's tax rate multiplied by your property's tax capacity minus any credits. This is represented by Box 7 on page 8.

**Q:** *My property tax bill seems to depend on a lot of factors outside my control, like my property value and the classification rates. How can I get control of my property tax bill?*

**A:** There are three possibilities, but only the third will work in the long run:

1. *Reduce your share of the property tax by getting the legislature to shift your share to other classes of property (by changing classification rates).*

This won't work in the long run. High-valued homes, apartments, commercial and industrial property, and certain other property types already subsidize other property classes by over \$1.5 billion per year. Property taxes for some of these classes are among the highest in the nation, though recent changes have lowered their ranking. And ultimately, higher property taxes on other classes of property come right back to you

through higher prices or lower wages or both. Besides being unfair, these high burdens actually discourage new construction and the creation of new jobs. Remember, new construction, besides creating jobs, helps you shoulder the burden of the property tax!

2. *Pay higher non-property taxes.*

Your property tax could be lower if you pay more local fees, or other local taxes, or if you are willing to pay higher state income or sales taxes so that the state could afford to pay more state aid to reduce local reliance on the property tax. This is what the state did for over 25 years. The legislature raised income and sales taxes to “buy down” property taxes. Most feel we have reached the limit of this strategy, and it has actually been reversed in the last 10 years. We still pay among the highest state and local taxes in the country per capita (14th highest in the country in state and local tax collections per person for fiscal year 2006, the latest year available. These have moderated some in recent years, but the strategy of raising one tax to lower another one has been shown not to be a viable long-term solution for property tax relief.

3. *Get your local officials to reduce that part of spending which is controllable, and your state or federal officials to reduce or eliminate unnecessary spending mandates.*

This is the only course of action that can be successful in the long run. But you have to get involved to make it happen. The local budgets that will affect your 2009 tax bill are being built right now. Don’t wait for your “Truth-in-Taxation” notice to get involved. It is important for you to start early in the year. Be prepared for next year’s “Truth-in-Taxation” hearings by participating in the budget process from the beginning.

**Q:** *But how can I know how much my local governments should be spending?*

**A:** You can review available information from your local governments, then ask a lot of questions at your local budget hearings. To help you, we’ve provided the latest available city and county spending information from the State Auditor (in the back of this booklet.) School district “Profiles” are available from the Department of Education ([www.education.state.mn.us](http://www.education.state.mn.us)).

Table 1. 2006 Total Revenues for Minnesota Cities, by Area and Size of Population

CITY	Number of Cities	Transfers										Total Per Capita Revenues	Average 2005 Population	
		Property Taxes and TIF	Other than Prop.	Special Assessments	Licenses and Permits	Federal Aid	State Aids and Credits	Transfers from Other Local Gov'ts	User Fees and Fines	Misc. and Interest				
<b>ALL CITIES</b>														
<b>All Cities</b>	<b>854</b>	<b>36.4%</b>	<b>5.3%</b>	<b>6.5%</b>	<b>3.8%</b>	<b>4.2%</b>	<b>21.5%</b>	<b>1.7%</b>	<b>10.5%</b>	<b>10.2%</b>	<b>\$1,063.10</b>	<b>4,931</b>		
Cities under 2,500	635	29.4%	0.3%	4.7%	2.3%	6.3%	32.9%	1.7%	10.1%	12.2%	1,023.83	603		
2,500 to 5,000	78	31.3%	1.2%	5.5%	2.8%	6.7%	28.3%	1.3%	11.4%	11.3%	1,066.65	3,499		
5,000 to 10,000	50	35.9%	2.0%	8.6%	4.2%	2.5%	22.3%	1.0%	10.5%	12.9%	1,033.81	7,025		
10,000 to 20,000	40	35.9%	2.8%	7.2%	3.6%	4.0%	23.2%	1.8%	10.0%	11.4%	974.25	14,421		
20,000 to 50,000	34	43.3%	2.0%	6.9%	4.5%	2.3%	16.5%	2.6%	10.8%	11.2%	884.62	28,140		
50,000 to 100,000	15	40.9%	6.0%	9.3%	4.6%	3.4%	13.9%	1.4%	8.7%	11.7%	930.02	66,365		
100,000 and over	2	31.6%	12.7%	3.5%	3.2%	5.4%	24.7%	1.5%	11.9%	5.6%	1,624.30	337,548		
<b>Cities Outside All Metropolitan Areas</b>														
<b>All Non-Metro Cities</b>	<b>556</b>	<b>25.4%</b>	<b>1.9%</b>	<b>6.3%</b>	<b>2.1%</b>	<b>7.3%</b>	<b>35.1%</b>	<b>1.4%</b>	<b>9.3%</b>	<b>11.2%</b>	<b>\$1,096.66</b>	<b>1,463</b>		
Cities under 2,500	488	26.6%	0.3%	4.3%	1.6%	7.4%	35.7%	1.8%	10.0%	12.3%	1,063.15	542		
2,500 to 5,000	36	23.4%	1.5%	4.3%	1.5%	10.2%	36.3%	1.0%	10.3%	11.6%	1,159.03	3,359		
5,000 to 10,000	12	26.8%	2.3%	9.6%	2.0%	5.7%	34.0%	1.0%	8.8%	9.9%	1,180.94	7,096		
10,000 to 20,000	15	27.2%	3.5%	6.6%	2.7%	6.9%	32.9%	0.9%	8.5%	10.8%	1,115.58	13,988		
20,000 to 50,000	5	20.9%	2.4%	9.8%	2.7%	5.7%	37.3%	2.1%	8.8%	10.4%	1,022.72	26,569		

Table 1. (cont'd.) 2006 Composition of Revenues for Minnesota Cities, by Area and Size of Population

CITY	Number of Cities	Property Taxes		Transfers							Total Per Capita Revenues	Average 2005 Population
		Taxes and TIF	Other than Prop.	Special Assessments	Licenses and Permits	Federal Aid	State Aids and Credits	from Other Local Gov'ts.	User Fees and Fines	Misc. and Interest		
<b>Metropolitan Areas Outside Twin Cities Seven-County Area</b>												
<b>All Cities</b>	<b>159</b>	<b>26.8%</b>	<b>5.7%</b>	<b>7.5%</b>	<b>2.9%</b>	<b>4.7%</b>	<b>27.9%</b>	<b>1.4%</b>	<b>10.4%</b>	<b>12.7%</b>	<b>\$1,145.93</b>	<b>4,269</b>
Cities under 2,500	104	28.7%	0.3%	6.5%	2.8%	4.8%	32.6%	1.5%	10.6%	12.2%	981.69	718
2,500 to 5,000	27	33.6%	1.2%	7.3%	3.1%	3.7%	28.1%	2.4%	11.4%	9.4%	1,001.79	3,492
5,000 to 10,000	14	29.2%	3.5%	10.5%	3.7%	2.8%	30.5%	0.9%	10.6%	8.3%	1,148.78	6,714
10,000 to 20,000	9	28.4%	1.6%	10.1%	4.0%	4.3%	24.3%	0.6%	13.5%	13.2%	1,115.11	12,526
20,000 to 50,000	2	19.0%	1.2%	7.9%	3.1%	6.0%	33.2%	0.4%	9.8%	19.4%	1,271.84	27,896
50,000 to 100,000	3	24.6%	11.8%	5.5%	2.1%	5.7%	26.1%	1.8%	8.8%	13.7%	1,235.03	82,437
<b>Twin Cities Seven-County Metropolitan Area Cities</b>												
<b>All Cities</b>	<b>139</b>	<b>42.6%</b>	<b>6.3%</b>	<b>6.2%</b>	<b>4.5%</b>	<b>3.0%</b>	<b>15.4%</b>	<b>1.9%</b>	<b>10.9%</b>	<b>9.1%</b>	<b>\$1,032.40</b>	<b>19,563</b>
Cities under 2,500	43	52.5%	0.4%	4.4%	6.4%	1.3%	12.4%	0.6%	10.4%	11.5%	858.34	1,019
2,500 to 5,000	15	47.2%	0.6%	5.7%	5.8%	3.4%	9.0%	0.2%	14.2%	13.8%	979.06	3,849
5,000 to 10,000	24	46.4%	0.8%	6.6%	6.1%	0.3%	8.9%	1.1%	11.7%	18.0%	898.24	7,171
10,000 to 20,000	16	50.7%	2.7%	6.1%	4.4%	0.6%	11.4%	3.7%	9.6%	10.9%	795.21	15,894
20,000 to 50,000	27	50.8%	2.0%	6.1%	5.0%	1.1%	10.2%	2.9%	11.4%	10.5%	832.58	28,445
50,000 to 100,000	12	48.9%	3.2%	11.2%	5.8%	2.3%	8.0%	1.3%	8.6%	10.7%	829.20	62,347
100,000 and over	2	31.6%	12.7%	3.5%	3.2%	5.4%	24.7%	1.5%	11.9%	5.6%	1,624.30	337,548

Table 2. 2006 Composition of Revenues for Minnesota Counties by Metropolitan Status

County	Number of Counties in Group	All Taxes	Property Tax Levy	Special Assessments	Licenses and Permits	State Aids & Credits	Federal Aid	Transfers from Local Gov'ts.	User Fees and Fines	Misc. and Interest	Total Per Capita Revenue
<b>All Counties</b>	<b>87</b>	<b>39.7%</b>	<b>38.9%</b>	<b>0.7%</b>	<b>0.5%</b>	<b>30.0%</b>	<b>10.1%</b>	<b>1.4%</b>	<b>10.3%</b>	<b>7.3%</b>	<b>\$986.15</b>
7 County Metro Area	7	43.3%	39.5%	0.0%	0.6%	23.2%	12.6%	2.0%	11.9%	6.5%	\$905.17
3 Twin City Exurban Counties	3	42.0%	44.4%	1.1%	0.8%	29.4%	6.8%	0.4%	12.1%	7.4%	\$822.66
Greater Twin City Area	10	43.2%	39.8%	0.1%	0.6%	23.5%	12.3%	1.9%	11.9%	6.5%	\$899.74
Non-Twin City Metropolitan Areas	11	39.4%	40.4%	0.8%	0.4%	35.1%	8.6%	0.7%	7.9%	7.1%	\$999.78
<b>All Metropolitan Counties</b>	<b>21</b>	<b>42.3%</b>	<b>39.9%</b>	<b>0.2%</b>	<b>0.5%</b>	<b>26.1%</b>	<b>11.4%</b>	<b>1.6%</b>	<b>11.0%</b>	<b>6.7%</b>	<b>\$920.32</b>
<b>All Non-Metropolitan Counties</b>	<b>66</b>	<b>34.0%</b>	<b>36.8%</b>	<b>1.8%</b>	<b>0.5%</b>	<b>38.3%</b>	<b>7.4%</b>	<b>0.8%</b>	<b>8.6%</b>	<b>8.5%</b>	<b>\$1,161.97</b>

Table 3. 2006 Per Capita Expenditures for Groups of Minnesota Cities by Area and Size of Population

Population Range of Cities	Number of Cities	General Government	Health & Public Safety	Street Maintenance	Culture, Rec., and Environ.	Housing Develop.	Community and Econ. Develop.	Miscellaneous Expend.	Six Categories Total	Six Categories Rank	Total Capital Outlay	Per Capita Prop. Tax	State Aid	Percent of Revenues from: Prop. Taxes	State Aid
<b>All Cities</b>	<b>854</b>	<b>\$115.19</b>	<b>\$259.06</b>	<b>\$95.67</b>	<b>\$107.62</b>	<b>\$84.84</b>	<b>\$81.46</b>	<b>\$743.84</b>	<b>--</b>	<b>3</b>	<b>\$381.02</b>	<b>\$387.03</b>	<b>\$228.67</b>	<b>36.41%</b>	<b>21.51%</b>
Cities under 2,500	635	183.94	167.00	124.52	68.04	58.66	82.16	684.32	2	2	450.28	\$301.44	\$336.90	29.44%	32.91%
2,500 to 5,000	78	137.75	183.03	115.62	75.59	45.68	78.97	636.64	3	3	533.30	\$333.92	\$302.17	31.31%	28.33%
5,000 to 10,000	50	120.98	203.87	100.46	76.06	35.21	87.08	623.67	5	5	554.77	\$370.73	\$230.44	35.86%	22.29%
10,000 to 20,000	40	103.38	203.85	104.55	98.14	42.15	75.83	627.90	4	4	469.38	\$349.97	\$226.18	35.92%	23.22%
20,000 to 50,000	34	95.42	204.41	90.10	91.89	79.61	57.12	618.55	6	6	369.46	\$383.16	\$146.02	43.31%	16.51%
50,000 to 100,000	15	86.32	229.23	76.42	80.91	64.37	62.39	599.65	7	7	329.02	\$380.34	\$129.61	40.90%	13.94%
100,000 and over	2	144.76	539.35	97.42	229.21	215.44	146.55	1,372.73	1	1	207.37	\$512.54	\$401.97	31.55%	24.75%

Table 3. (cont'd.) 2006 Per Capita Expenditures for Groups of Minnesota Cities by Area and Size of Population

Population Range of Cities	Number of Cities	General Government	Health & Public Safety	Street Maintenance	Culture, Rec., and Environ.	Housing Develop.	Miscellaneous and Econ. Develop.	Six Category Total	Six Category Rank	Total Capital Outlay	Per Capita		Percent of Revenues from:	
											Prop.	Tax	State Aid	State Tax
<b>Cities Outside All Metropolitan Areas</b>														
<b>All Non-Metro Cities</b>	<b>556</b>	<b>\$135.26</b>	<b>\$197.08</b>	<b>\$129.24</b>	<b>\$104.36</b>	<b>\$63.11</b>	<b>\$89.71</b>	<b>\$718.75</b>	--	<b>\$461.11</b>	<b>\$278.47</b>	<b>\$385.07</b>	<b>25.39%</b>	<b>35.11%</b>
Cities under 2,500	488	176.60	161.51	129.19	73.85	71.34	88.66	701.14	3	432.94	282.38	379.91	26.56%	35.73%
2,500 to 5,000	36	121.71	180.90	124.49	97.58	62.57	94.24	681.49	4	566.40	270.72	420.98	23.36%	36.32%
5,000 to 10,000	12	127.23	217.66	151.24	123.92	47.29	120.09	787.44	1	587.59	316.60	401.05	26.81%	33.96%
10,000 to 20,000	15	123.24	228.13	127.74	132.42	43.81	104.88	760.22	2	388.95	303.69	366.99	27.22%	32.90%
20,000 to 50,000	5	89.48	220.30	121.96	114.37	87.81	44.31	678.24	4	454.25	213.52	381.00	20.88%	37.25%
<b>Metropolitan Areas Outside Twin Cities Seven-County Area</b>														
<b>All Non-TC Metro Cities</b>	<b>159</b>	<b>\$121.45</b>	<b>\$245.61</b>	<b>\$110.73</b>	<b>\$90.32</b>	<b>\$44.69</b>	<b>\$109.91</b>	<b>\$722.71</b>	--	<b>\$632.25</b>	<b>\$307.23</b>	<b>\$319.74</b>	<b>26.81%</b>	<b>27.90%</b>
Cities under 2,500	104	199.36	159.00	124.68	70.51	38.72	80.33	672.59	3	615.56	281.51	319.73	28.68%	32.57%
2,500 to 5,000	27	137.42	173.50	116.21	69.78	42.13	84.54	623.58	5	519.87	336.52	281.03	33.59%	28.05%
5,000 to 10,000	14	113.72	238.35	100.09	84.38	32.24	96.67	665.45	4	602.21	334.90	350.79	29.15%	30.54%
10,000 to 20,000	9	84.18	186.66	130.07	79.82	29.46	112.03	622.22	6	806.76	316.91	270.47	28.42%	24.26%
20,000 to 50,000	2	100.64	249.07	127.08	98.58	42.76	147.40	765.53	2	893.90	242.20	422.85	19.04%	33.25%
50,000 to 100,000	3	116.45	328.11	95.96	109.32	59.58	124.13	833.55	1	552.98	303.57	321.89	24.58%	26.06%
<b>Twin City Seven-County Metropolitan Area</b>														
<b>All TC Metro Cities</b>	<b>139</b>	<b>\$107.63</b>	<b>\$280.96</b>	<b>\$81.86</b>	<b>\$112.91</b>	<b>\$101.37</b>	<b>\$71.89</b>	<b>\$756.62</b>	--	<b>\$294.36</b>	<b>\$439.42</b>	<b>\$159.16</b>	<b>42.56%</b>	<b>15.42%</b>
Cities under 2,500	43	201.98	213.73	96.01	28.83	16.12	46.13	602.80	2	273.07	450.47	106.59	52.48%	12.42%
2,500 to 5,000	15	171.89	203.05	96.05	39.02	16.12	37.90	564.03	4	485.90	462.06	87.83	47.19%	8.97%
5,000 to 10,000	24	121.85	178.22	75.55	47.84	30.86	65.52	519.84	7	512.62	417.08	80.31	46.43%	8.94%
10,000 to 20,000	16	95.50	191.44	74.09	77.98	46.41	35.81	521.24	6	386.18	402.81	90.37	50.65%	11.36%
20,000 to 50,000	27	96.07	198.41	81.90	87.51	80.87	52.78	597.54	3	316.68	422.77	85.24	50.78%	10.24%
50,000 to 100,000	12	76.37	196.55	69.96	71.52	65.95	41.98	522.33	5	254.98	405.71	66.05	48.93%	7.97%
100,000 and over	2	144.76	539.35	97.42	229.21	215.44	146.55	1,372.73	1	207.37	512.54	401.97	31.55%	24.75%

Table 4. 2006 Per Capita Expenditures for the 219 Largest Minnesota Cities by Area and Size of Population

City	General Government	Health & Safety	Public Maintenance	Street Maintenance	Culture, Rec., Environ.	Housing Develop.	Miscellaneous and Econ.	Six Metropolitan Areas, Cities with Population 2,500 to 5,000 (36 cities)			Total Outlay	Per Capita Tax	State Aid	Percent of Revenues from:	
								Outside	Inside	Total				Prop. Taxes	State Aid
Average	\$121.71	\$180.90	\$124.49	\$97.58	\$62.57	\$94.24	\$681.49	--	\$566.40	\$270.72	\$420.98	27.08%	35.77%		
Appleton	110.27	180.10	161.39	118.03	4.19	59.82	633.80	22	484.17	195.81	378.01	26.12%	50.42%		
Benson	154.29	212.09	154.74	133.68	91.88	89.16	835.83	6	206.01	166.44	448.22	18.42%	49.59%		
Blue Earth	104.01	181.73	174.78	95.24	60.99	273.53	890.29	3	847.04	343.31	403.04	17.12%	20.10%		
Breckenridge	102.71	201.83	148.24	72.36	80.79	42.78	648.71	21	489.07	146.92	701.75	13.01%	62.16%		
Cannon Falls	166.21	214.96	125.48	169.06	16.69	126.91	819.31	8	758.25	544.41	238.95	40.49%	17.77%		
Cohasset	178.19	79.97	79.33	61.75	17.60	68.49	485.33	34	308.94	703.23	21.72	78.12%	2.41%		
Glenwood	110.65	164.15	86.75	118.79	35.43	43.96	559.73	28	429.90	293.82	357.72	33.87%	41.23%		
Goodview	101.74	161.19	73.64	16.66	17.66	24.65	425.04	36	139.45	279.39	163.49	46.85%	27.41%		
Granite Falls	106.85	159.31	106.13	60.97	296.76	124.73	854.76	5	564.73	253.12	519.41	17.58%	36.08%		
Jackson	137.33	190.04	138.13	108.12	30.60	25.83	630.05	23	308.89	270.27	431.75	30.70%	49.05%		
Lake Crystal	137.69	210.90	159.58	61.65	0.00	98.93	668.75	18	201.99	270.01	396.62	23.37%	34.32%		
Le Sueur	97.87	188.81	105.93	188.44	66.24	246.30	893.59	1	1,148.79	310.85	304.80	24.05%	23.58%		
Long Prairie	105.86	155.78	89.90	29.08	140.15	72.14	592.90	25	837.14	214.40	435.01	18.88%	38.31%		
Luverne	84.55	188.14	123.95	186.47	155.12	56.83	795.06	10	382.22	195.89	397.11	20.75%	42.06%		
Milaca	145.41	159.00	81.77	42.05	33.12	66.58	527.92	32	773.80	223.96	287.86	27.13%	34.87%		
Montgomery	183.79	239.70	163.88	44.14	99.98	159.26	890.74	2	66.11	328.20	324.47	26.29%	25.99%		
Mora	126.31	140.29	111.95	92.69	67.28	59.64	598.16	24	318.97	172.79	197.18	23.17%	26.44%		
Olivia	145.06	174.40	260.05	39.99	63.17	108.35	791.03	11	33.47	329.79	482.81	34.30%	50.21%		
Park Rapids	177.45	237.79	115.88	36.68	35.43	137.71	740.94	12	364.48	453.56	351.88	36.45%	28.28%		
Perham	110.14	227.69	92.13	137.48	72.33	181.99	821.76	7	626.45	243.58	375.94	23.68%	21.02%		
Pine City	152.77	123.28	131.14	35.13	26.89	94.04	563.26	27	198.32	426.07	219.97	29.61%	26.47%		
Pine Island	90.74	125.64	90.76	82.53	30.41	103.71	523.78	33	509.60	279.18	230.51	36.00%	29.73%		
Pipestone	107.85	140.34	105.76	160.76	28.21	116.23	659.14	20	420.68	218.72	397.57	25.17%	45.76%		
Princeton	111.15	220.71	111.42	46.57	59.02	123.04	671.92	17	159.75	423.86	247.08	42.44%	24.74%		
Roseau	159.46	259.27	72.18	106.27	95.09	48.39	740.66	13	6,612.79	333.42	3,420.66	4.61%	47.29%		
Sandstone	183.84	66.96	64.75	8.10	26.93	95.14	445.72	35	59.75	184.45	281.10	24.56%	37.43%		
Sleepy Eye	117.50	140.52	72.94	101.08	22.06	94.79	548.89	30	178.65	171.96	404.90	18.76%	44.17%		
Spring Valley	96.94	210.51	105.06	123.58	46.49	82.88	665.46	19	80.57	265.38	379.00	24.86%	35.50%		
St. Charles	90.70	186.24	61.43	135.65	21.27	39.85	535.13	31	101.05	184.42	217.72	30.50%	36.01%		
St. James	63.86	193.34	310.25	80.02	17.17	35.54	700.18	14	505.85	124.51	330.11	17.06%	45.24%		
Staples	131.44	183.62	131.78	32.27	33.16	44.21	556.47	29	1,398.87	138.16	657.24	13.35%	63.49%		
Two Harbors	152.43	225.15	162.14	179.52	77.61	87.55	884.39	4	254.38	181.42	417.95	15.53%	35.78%		
Wadena	100.65	157.72	97.83	84.43	78.05	70.90	589.58	26	407.46	195.85	302.87	25.33%	39.17%		
Wells	144.93	154.79	157.89	132.22	175.60	40.65	806.08	9	494.39	192.76	391.35	16.22%	32.93%		
Windom	87.92	230.52	115.51	97.24	42.02	107.08	680.29	15	206.48	228.14	329.00	25.02%	36.07%		
Zumbrota	101.75	158.59	81.36	179.54	65.62	85.15	672.00	16	269.11	390.51	228.17	45.38%	26.52%		

Table 4. 2006 Per Capita Expenditures for the 219 Largest Minnesota Cities by Area and Size of Population

City	General Government	Health & Public Safety	Street Maintenance	Culture, Rec., and Environ.	Housing and Econ. Develop.	Miscellaneous and Econ. Develop.	Six Category Total	Six Rank	Total Capital Outlay	Per Capita		Percent of Revenues from: State Aid	
										Prop. Tax	State Aid		Prop. Taxes
Average	\$127.23	\$217.66	\$151.24	\$123.92	\$47.29	\$120.09	\$787.44	--	\$587.59	\$316.60	\$401.05	26.81%	33.96%
Baxter	159.16	241.31	113.19	66.89	131.53	137.17	849.25	5	1,775.60	574.22	152.99	30.85%	8.22%
Detroit Lakes	108.65	186.97	165.79	119.95	37.47	115.65	734.48	6	1,087.23	298.25	277.13	27.41%	25.46%
Glencoe	129.47	207.82	77.57	58.02	1.68	122.78	597.33	12	391.88	300.11	418.60	33.92%	47.30%
Grand Rapids	182.07	239.78	213.94	199.12	54.84	136.00	1,025.75	2	414.24	468.64	563.82	28.33%	34.08%
International Falls	156.53	374.40	169.67	87.28	48.72	231.97	1,068.57	1	704.36	261.79	545.05	15.78%	32.86%
Litchfield	103.59	183.30	137.88	149.11	28.91	90.34	693.14	8	299.31	257.13	336.69	25.89%	33.90%
Little Falls	98.40	184.11	330.46	77.94	120.61	145.28	956.80	3	855.42	321.96	692.92	22.52%	48.47%
Montevideo	95.73	181.68	108.86	91.54	25.25	117.65	620.72	10	237.40	251.80	371.38	28.79%	42.47%
Morris	107.81	202.28	105.06	92.14	11.65	127.38	646.31	9	460.30	219.77	443.43	23.15%	46.71%
Redwood Falls	130.79	226.87	135.33	315.72	22.81	50.44	881.97	4	106.26	324.20	333.45	33.42%	34.38%
Thief River Falls	140.99	217.79	84.83	182.15	54.58	22.40	702.73	7	161.64	194.77	364.22	22.56%	42.18%
Waseca	105.45	184.78	113.78	66.93	0.15	142.15	613.25	11	356.90	279.09	298.08	34.87%	47.24%

Table 4. 2006 Per Capita Expenditures for the 219 Largest Minnesota Cities by Area and Size of Population

City	General Government	Health & Public Safety	Street Maintenance	Culture, Rec., and Environ.	Housing and Econ. Develop.	Miscellaneous and Econ. Develop.	Six Category Total	Six Rank	Total Capital Outlay	Per Capita		Percent of Revenues from: State Aid	
										Prop. Tax	State Aid		Prop. Taxes
Average	\$123.24	\$228.13	\$127.74	\$132.42	\$43.81	\$104.88	\$760.22	--	\$388.95	\$303.69	\$366.99	27.22%	32.90%
Albert Lea	82.74	263.23	121.27	162.29	18.84	60.50	708.87	9	427.93	187.29	423.04	18.73%	42.30%
Alexandria	127.86	191.55	118.19	82.50	0.00	133.76	663.86	10	334.47	297.50	244.79	28.34%	23.32%
Bemidji	94.29	349.96	140.50	83.01	9.75	89.74	767.24	6	210.75	226.86	332.66	21.67%	31.78%
Brainerd	160.33	276.84	95.00	78.58	131.55	466.72	1,209.02	1	333.85	265.80	507.90	17.69%	33.81%
Fairmont	81.38	237.22	99.31	116.43	39.75	60.94	635.04	11	441.31	189.93	531.06	20.28%	56.70%
Fergus Falls	119.31	199.68	130.27	139.27	61.47	66.55	716.55	8	548.75	246.69	538.11	22.50%	49.08%
Hutchinson	130.87	241.18	151.78	151.38	38.87	94.46	808.55	4	361.42	376.88	261.18	34.60%	23.98%
Marshall	104.36	219.74	166.76	231.22	92.97	74.87	783.79	3	783.79	365.33	459.84	22.96%	28.90%
New Ulm	137.30	175.51	109.23	127.96	3.99	160.56	804.56	5	333.47	498.52	578.03	34.13%	39.62%
North Mankato	74.69	138.65	97.76	77.93	23.72	109.84	522.58	15	632.38	298.52	218.79	35.48%	26.00%
Northfield	209.02	178.67	134.69	135.72	35.91	70.22	764.22	7	160.09	284.59	223.99	29.76%	23.42%
Red Wing	167.36	284.56	170.01	158.88	86.96	81.16	948.93	2	260.18	741.65	203.61	57.57%	15.80%
St. Peter	60.29	189.79	104.41	127.55	75.81	61.19	619.04	14	33.05	186.61	234.52	20.16%	25.33%
Willmar	132.26	207.96	153.18	94.61	10.02	28.16	626.20	13	611.99	126.09	341.51	12.77%	34.57%
Worthington	102.47	261.36	85.65	97.33	37.64	45.91	630.37	12	327.16	223.00	472.39	23.47%	49.72%

Table 4. 2006 Per Capita Expenditures for the 219 Largest Minnesota Cities by Area and Size of Population

City	General Government	Health & Safety	Street Maintenance	Culture, Rec., and Environ.	Housing Develop.	Miscellaneous Expend.	Six-Category Total	Six-Category Rank	Total Capital Outlay (\$ million)			Per Capita State Aid (\$)			Percent of Revenues from: State Aid Prop. Taxes State Aid		
									Outside All Metropolitan Areas, Cities with Population 20,000 to 50,000 (9 cities)	Metropolitan Areas Outside 7 County Metro, Cities with Population 2,500 to 5,000 (27 cities)	Metropolitan Areas Inside 7 County Metro, Cities with Population 20,000 to 50,000 (27 cities)	Prop. Tax	State Aid	Prop. Tax	State Aid	State Aid	
<b>Average</b>	<b>\$89.48</b>	<b>\$220.30</b>	<b>\$121.96</b>	<b>\$114.37</b>	<b>\$87.81</b>	<b>\$44.31</b>	<b>\$678.24</b>	<b>-</b>	<b>\$454.25</b>	<b>\$213.52</b>	<b>\$381.00</b>	<b>20.79%</b>	<b>20.79%</b>	<b>37.10%</b>			
Austin	72.42	185.94	121.49	147.86	22.49	25.55	575.74	5	367.94	127.33	389.22	12.43%	37.99%				
Faribault	76.96	211.50	91.87	131.86	187.35	55.00	754.55	1	428.17	197.04	404.85	17.05%	35.04%				
Mankato	88.78	235.33	150.93	77.05	81.75	68.51	702.37	3	620.22	282.29	308.78	28.04%	30.67%				
Owatonna	82.38	208.70	138.43	176.96	49.58	48.36	704.40	2	264.07	265.72	296.00	27.52%	30.65%				
Winona	121.91	248.52	95.48	63.02	103.97	17.14	650.04	4	506.95	167.57	522.29	17.06%	53.16%				
<b>Average</b>	<b>\$137.42</b>	<b>\$173.50</b>	<b>\$116.21</b>	<b>\$69.78</b>	<b>\$42.13</b>	<b>\$84.54</b>	<b>\$623.58</b>	<b>-</b>	<b>\$519.87</b>	<b>\$336.52</b>	<b>\$281.03</b>	<b>33.59%</b>	<b>28.05%</b>				
Annamdale (Twin Cities area)	119.90	205.10	106.74	32.91	35.73	103.94	604.32	12	1,725.39	355.69	179.74	29.68%	15.00%				
Becker (St. Cloud area)	201.32	247.60	169.46	234.13	48.96	363.23	1,284.69	1	1,447.65	1,238.15	41.59	55.54%	1.87%				
Byron (Rochester area)	43.59	95.85	68.03	38.68	52.03	72.48	370.66	24	554.81	335.18	85.99	46.47%	11.92%				
Caledonia (LaCrosse, WI. area)	169.71	204.54	86.97	73.99	39.87	19.72	594.80	13	57.23	133.27	295.36	22.69%	50.30%				
Chicago City (Twin Cities area)	88.11	136.20	62.97	50.25	9.59	38.04	385.17	22	200.80	326.31	103.36	49.74%	15.75%				
Chisholm (Duluth area)	177.85	271.37	179.69	95.19	6.71	82.02	812.83	5	242.85	203.62	864.81	16.09%	68.35%				
Cokato (Twin Cities area)	85.95	154.48	105.48	102.25	13.05	2.42	463.62	18	802.17	283.88	242.28	34.26%	29.24%				
Cold Spring (St. Cloud area)	97.16	146.38	96.06	34.87	41.75	132.83	549.04	16	753.22	235.87	314.74	19.36%	25.86%				
Delano (Twin Cities area)	122.90	116.12	73.09	96.77	35.18	160.59	604.64	11	763.45	353.81	113.93	38.08%	12.26%				
Dilworth ( Fargo, ND, Moorhead area)	117.91	169.61	232.99	31.28	0.00	171.29	723.07	9	512.94	155.47	210.31	19.09%	25.82%				
Dodge Center (Rochester area)	143.90	120.35	134.69	107.71	3.63	62.26	572.54	14	910.04	383.53	336.86	27.07%	23.78%				
Ely (Duluth area)	208.53	248.80	306.02	83.91	93.33	183.31	1,123.90	2	400.04	307.78	618.80	18.89%	37.98%				
Eveleth (Duluth area)	113.17	293.99	208.25	135.57	48.18	100.99	900.15	4	434.46	194.08	766.50	13.59%	53.66%				
Foley (St. Cloud area)	180.70	104.31	65.51	53.79	8.21	41.77	454.29	19	147.14	212.23	275.48	28.30%	36.73%				
Lindstrom (Twin Cities area)	83.29	163.78	52.58	32.85	4.15	27.35	364.00	25	881.94	273.63	77.70	46.27%	13.14%				
Melrose (St. Cloud area)	139.28	142.73	112.04	18.84	54.19	63.58	530.67	17	444.16	363.76	269.18	39.30%	29.08%				
Mountain Iron (Duluth area)	305.46	180.89	228.34	123.26	116.00	57.17	1,011.12	3	352.10	409.01	782.31	29.91%	57.21%				
Plainview (Rochester area)	98.66	198.60	88.68	113.35	44.04	16.10	559.43	15	124.23	270.71	235.11	38.00%	33.00%				
Proctor (Duluth area)	194.09	303.60	130.84	25.70	50.79	76.81	781.83	8	354.17	231.81	340.10	26.26%	38.53%				
Rockford (Twin Cities area)	114.24	114.74	66.31	47.10	69.97	0.00	412.36	20	357.89	359.74	152.66	40.33%	17.11%				
Rockville (St. Cloud area)	170.97	37.42	100.62	18.93	13.24	59.05	400.22	21	432.32	303.62	66.10	56.30%	12.26%				
Rush City (Twin Cities area)	126.31	103.64	71.05	4.42	2.48	53.92	361.82	26	331.73	229.26	182.28	37.82%	30.07%				
Sauk Centre (St. Cloud area)	172.67	221.66	117.65	88.57	42.81	142.03	785.40	7	211.59	515.52	338.16	35.63%	23.37%				
St. Augusta (St. Cloud area)	128.57	65.95	43.67	6.74	0.00	12.95	257.88	27	420.27	130.44	95.93	24.36%	17.92%				
Wabasha (Rochester area)	171.46	301.43	105.61	140.21	32.40	51.10	802.22	6	1,294.27	339.53	326.44	29.26%	28.15%				
Wyming (Twin Cities area)	107.80	194.59	80.09	25.98	222.79	82.32	713.35	10	60.62	458.19	187.54	47.46%	19.43%				
Zimmerman (St. Cloud area)	117.58	122.79	61.58	45.47	2.81	376.30	23	102.48	279.35	111.94	49.97%	20.03%					

Table 4. (cont'd) 2006 Per Capita Expenditures for the 219 Largest Minnesota Cities by Area and Size of Population

City	General Government	Health & Public Safety	Street Maintenance	Culture, Rec., and Environ.	Housing and Econ. Develop.	Miscellaneous	Six Category Total	Six Rank	Total Capital Outlay		Per Capita State Aid		Percent of Revenues from:		
									Prop. Tax	State Aid	Prop. Taxes	State Aid			
<b>Average</b>	<b>\$113.72</b>	<b>\$238.35</b>	<b>\$100.09</b>	<b>\$84.38</b>	<b>\$32.24</b>	<b>\$96.67</b>	<b>\$665.45</b>	<b>-</b>	<b>\$602.21</b>	<b>\$334.90</b>	<b>\$350.79</b>	<b>29.15%</b>	<b>30.54%</b>		
Albertville (Twin Cities area)	164.74	192.35	95.82	38.81	10.52	69.99	572.23	7	960.74	366.06	20.97	32.00%	1.83%		
Big Lake (St. Cloud area)	77.80	202.95	48.60	35.44	88.74	89.31	542.84	9	690.64	332.49	104.88	36.64%	11.56%		
Cambridge (Twin Cities area)	193.13	158.73	132.74	19.84	107.50	178.01	789.95	3	808.38	581.03	372.11	34.36%	22.00%		
Crookston (Grand Forks, ND, area)	113.93	257.37	75.36	180.43	56.82	57.35	741.26	4	538.83	205.54	634.90	16.33%	50.44%		
East Grand Forks (Grand Forks, ND, area)	99.35	379.19	144.19	200.47	36.28	113.54	973.03	2	1,192.00	240.33	932.65	13.36%	51.86%		
Hermantown (Duluth area)	122.66	191.90	59.74	8.87	6.52	124.46	514.16	11	409.50	238.22	175.13	28.35%	20.84%		
Isanti (Twin Cities area)	84.04	262.41	83.15	27.68	21.13	74.15	552.56	8	1,038.06	339.00	165.61	35.77%	17.47%		
Kasson (Rochester area)	62.15	162.73	71.67	94.74	27.36	43.73	462.38	12	328.71	281.64	270.43	37.67%	36.17%		
La Crescent (LaCrosse, WI, area)	64.65	154.60	60.83	65.63	0.00	60.54	406.25	13	289.91	308.26	265.56	42.52%	36.63%		
Lake City (Rochester area)	183.35	268.67	74.05	110.91	48.93	16.53	702.44	6	222.57	316.03	249.69	35.36%	27.93%		
St. Joseph (St. Cloud area)	84.96	194.85	85.26	22.42	19.55	126.65	533.69	10	645.18	221.02	235.29	19.57%	20.83%		
Stewartville (Rochester area)	50.80	88.48	76.56	91.13	4.27	56.60	367.84	14	406.23	244.44	246.74	32.82%	33.13%		
Virginia (Duluth area)	100.93	421.02	222.43	203.52	0.19	157.39	1,105.46	1	384.16	259.25	817.54	18.16%	57.25%		
Waite Park (St. Cloud area)	178.68	284.73	123.85	23.00	0.00	111.79	722.05	5	450.28	787.77	63.43	56.01%	4.51%		

**Metropolitan Areas Outside 7 County Metro, Cities with Population 10,000 to 20,000 (9 cities)**

	<b>\$84.18</b>	<b>\$186.66</b>	<b>\$130.07</b>	<b>\$79.82</b>	<b>\$29.46</b>	<b>\$112.03</b>	<b>\$622.22</b>	<b>--</b>	<b>\$806.76</b>	<b>\$316.91</b>	<b>\$270.47</b>	<b>28.42%</b>	<b>24.26%</b>
<b>Average</b>													
Buffalo (Twin Cities area)	84.60	179.01	105.97	119.85	32.83	114.10	636.36	3	316.25	225.07	159.14	31.00%	21.92%
Cloquet (Duluth area)	65.74	308.72	91.63	86.52	28.78	7.86	589.25	4	293.23	242.74	337.52	26.29%	36.56%
Hibbing (Duluth area)	102.53	315.98	140.03	152.32	18.09	148.61	877.56	2	177.65	366.95	583.16	31.48%	50.02%
Monticello (Twin Cities area)	162.45	141.73	452.78	186.41	53.78	223.70	1,220.85	1	1,389.11	680.32	85.39	35.53%	4.46%
North Branch (Twin Cities area)	83.04	146.11	68.79	19.31	44.98	162.07	524.31	5	548.92	320.94	142.08	38.55%	17.07%
Oriseo (Twin Cities area)	65.32	147.80	82.04	25.08	0.86	120.34	441.44	7	1,966.77	201.32	73.11	22.50%	8.17%
Sartell (St. Cloud area)	48.62	138.61	51.02	20.82	27.56	87.35	373.98	9	1,269.53	214.51	90.62	20.09%	8.49%
Sauk Rapids (St. Cloud area)	79.50	116.92	71.88	35.30	53.05	70.34	426.98	8	919.20	341.71	811.47	18.07%	42.91%
St. Michael (Twin Cities area)	70.71	140.73	134.62	50.53	13.04	86.00	495.63	6	772.24	288.64	24.35	41.02%	3.46%

Table 4. (cont'd) 2006 Per Capita Expenditures for the 219 Largest Minnesota Cities by Area and Size of Population

City	General Government		Health & Public Safety		Street Maintenance		Culture, Rec., and Environ.		Housing and Econ. Develop.		Miscellaneous Expend.		Six Category Rank		Total Capital Outlay		Per Capita State Aid		Percent of Revenues from:			
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	Total	Six	Prop.	Tax	State	Aid	Prop.	Taxes	State Aid	
	<b>\$100.64</b>	<b>\$249.07</b>	<b>\$127.08</b>	<b>\$98.58</b>	<b>\$42.76</b>	<b>\$147.40</b>	<b>\$765.53</b>	--	<b>\$893.90</b>	<b>\$242.20</b>	<b>\$422.85</b>	<b>19.04%</b>	<b>33.25%</b>									
Elk River (St. Cloud area)	104.47	229.81	107.51	120.93	34.77	42.39	639.88	2	497.95	452.59	213.36	39.25%	18.50%									
Moorhead (Fargo, ND area)	98.24	261.20	139.39	84.51	47.78	213.47	844.59	1	1,143.05	109.81	554.68	8.15%	41.19%									
<b>Average</b>	<b>\$116.45</b>	<b>\$328.11</b>	<b>\$95.96</b>	<b>\$109.32</b>	<b>\$59.58</b>	<b>\$124.13</b>	<b>\$833.55</b>	--	<b>\$552.98</b>	<b>\$303.57</b>	<b>\$321.89</b>	<b>24.58%</b>	<b>26.06%</b>									
Duluth	177.51	386.28	119.63	76.66	80.55	203.58	1,044.21	1	365.14	181.11	474.98	13.08%	34.30%									
Rochester	60.03	289.60	79.04	165.61	18.69	72.53	685.51	3	610.19	349.20	159.37	32.93%	15.03%									
St. Cloud	120.17	308.62	89.91	67.82	93.38	95.95	775.85	2	717.58	398.28	363.09	30.66%	27.95%									
<b>Twin Cities Metropolitan Area, Cities with Population 2,500 to 5,000 (15 cities)</b>																						
<b>Average</b>	<b>\$171.89</b>	<b>\$203.05</b>	<b>\$96.05</b>	<b>\$39.02</b>	<b>\$16.12</b>	<b>\$37.90</b>	<b>\$564.03</b>	--	<b>\$485.90</b>	<b>\$462.06</b>	<b>\$87.83</b>	<b>47.19%</b>	<b>8.97%</b>									
Afton	199.69	134.44	98.75	12.67	0.00	48.90	\$494.45	11	1,076.23	467.08	24.10	69.60%	3.59%									
Bayport	147.86	216.51	85.47	110.29	0.78	17.58	\$578.48	8	1,183.04	297.93	327.60	15.49%	17.03%									
Centerville	129.23	261.32	53.34	24.87	43.99	51.54	\$564.29	10	891.38	457.38	93.53	50.61%	10.35%									
Columbus	215.73	73.56	95.28	17.12	1.66	3.20	\$406.55	13	302.01	389.64	22.72	62.85%	3.66%									
Deephaven	92.92	249.37	207.75	19.95	0.00	24.10	\$594.08	6	48.53	443.88	17.35	64.13%	2.51%									
Grant	57.01	96.28	118.48	0.00	0.00	4.95	\$276.72	15	0.00	174.54	6.15	67.64%	2.38%									
Greenfield	187.22	121.95	137.85	0.37	0.00	171.92	\$619.30	4	648.78	452.95	6.30	47.30%	0.66%									
Independence	142.59	299.01	116.81	22.37	0.00	36.13	\$616.91	5	9.38	736.48	6.27	84.67%	0.72%									
Medina	366.58	254.86	104.70	34.22	0.00	11.66	\$772.03	2	282.80	417.29	25.39	38.33%	2.33%									
Newport	140.10	243.57	86.85	62.10	42.27	77.46	\$652.35	3	476.71	489.26	197.13	41.90%	16.88%									
North Oaks	105.29	199.00	5.26	24.22	0.00	0.00	\$333.77	14	0.00	206.27	10.36	61.30%	3.08%									
Norwood Young America	149.52	105.37	83.82	46.86	14.65	73.53	\$473.76	12	2,398.07	351.17	551.31	28.33%	44.47%									
Oak Park Heights	201.95	257.91	85.89	22.96	0.00	9.55	\$578.24	9	385.30	519.56	19.80	34.56%	1.32%									
Watertown	149.34	151.77	69.71	37.00	121.61	54.67	\$584.11	7	112.00	323.10	74.13	35.68%	8.19%									
Wayzata	258.93	334.96	117.36	155.17	11.55	43.99	\$921.96	1	178.50	1,230.96	40.06	72.61%	2.36%									

Table 4. (cont'd) 2006 Per Capita Expenditures for the 219 Largest Minnesota Cities by Area and Size of Population

City	General Government	Health & Public Safety	Street Maintenance	Culture, Rec., and Environ.	Housing and Econ. Develop.	Miscellaneous and Exp.	Six Category Total	Six Rank	Total		Per Capita		Percent of Revenues from:	
									Capital Outlay	Prop. Tax	State Aid	State Aid	Prop. Taxes	State Aid
<b>Average</b>	<b>\$121.85</b>	<b>\$178.22</b>	<b>\$75.55</b>	<b>\$47.84</b>	<b>\$30.86</b>	<b>\$65.52</b>	<b>\$519.84</b>	--	<b>\$512.62</b>	<b>\$417.08</b>	<b>\$80.31</b>	<b>46.43%</b>	<b>8.94%</b>	
Arden Hills	124.03	130.19	21.80	55.26	87.65	7.38	426.32	14	148.00	300.40	93.23	49.38%	15.33%	
Belle Plaine	86.31	149.01	68.00	32.13	14.32	57.76	407.53	16	1,234.64	447.14	94.32	32.25%	6.80%	
Circle Pines	62.84	189.76	34.96	60.78	0.00	81.14	429.47	13	154.24	491.07	76.74	67.41%	10.53%	
Corcoran	98.10	164.21	126.62	5.65	0.00	6.68	401.26	17	130.68	346.19	114.23	58.92%	19.44%	
Dayton	127.51	138.29	81.39	36.22	0.40	56.45	440.25	12	819.19	430.37	19.32	61.69%	2.77%	
Falcon Heights	94.84	120.92	16.02	34.46	0.86	30.69	297.78	24	176.75	191.56	112.10	43.38%	25.39%	
Hugo	89.34	107.14	87.12	5.99	16.55	93.78	399.91	18	454.28	395.32	155.49	48.50%	19.08%	
Jordan	155.58	214.17	60.15	25.03	2.79	167.39	625.12	6	985.43	395.06	164.72	24.66%	10.28%	
Lake Elmo	110.36	119.34	65.77	16.30	0.00	27.63	339.40	23	978.87	267.55	38.73	26.20%	3.79%	
Little Canada	90.64	133.13	59.15	46.01	0.00	26.12	355.05	22	214.19	301.93	51.25	50.91%	8.64%	
Mahtomedi	107.22	115.14	89.63	31.64	13.61	16.77	374.00	21	363.97	339.82	20.44	50.73%	3.05%	
Minnetrista	207.19	271.54	120.00	14.52	0.00	24.28	637.53	4	160.58	659.82	15.50	65.19%	1.53%	
Mound	103.31	267.40	80.28	46.17	31.14	88.81	617.11	8	485.37	470.01	198.63	46.53%	19.66%	
New Prague	100.50	204.80	162.17	39.34	0.05	105.56	612.41	9	374.55	379.08	180.02	37.61%	17.86%	
Oak Grove	112.45	114.71	101.21	5.59	8.96	52.66	395.58	19	244.82	279.98	61.42	53.26%	11.68%	
Orono	138.49	357.87	60.26	7.68	5.77	60.66	630.74	5	858.52	495.92	73.71	52.65%	7.83%	
Rogers	237.22	294.98	78.19	54.49	0.00	195.35	860.24	2	2,177.69	964.49	25.38	39.62%	1.04%	
Shorewood	167.46	166.61	82.11	22.44	0.00	80.48	519.11	11	340.50	548.48	48.43	64.17%	5.67%	
Spring Lake Park	120.88	225.65	35.31	154.09	27.46	55.84	619.23	7	87.50	459.23	46.99	59.50%	6.09%	
St. Anthony	113.69	260.87	83.08	93.58	383.16	132.56	1,066.95	1	284.71	537.38	80.76	52.12%	7.83%	
St. Francis	78.18	147.63	52.02	33.87	31.72	49.83	393.26	20	241.66	286.38	74.95	58.52%	15.32%	
St. Paul Park	123.76	173.84	56.88	25.55	0.00	39.04	419.07	15	44.93	281.06	89.64	43.82%	13.98%	
Victoria	194.67	109.17	107.87	122.59	1.07	122.57	657.93	3	615.28	557.42	19.23	58.22%	2.01%	
Waconia	126.27	136.99	93.24	154.69	3.67	38.18	553.04	10	889.37	334.02	40.16	32.54%	3.91%	

Table 4. (cont'd) 2006 Per Capita Expenditures for the 219 Largest Minnesota Cities by Area and Size of Population

City	General Government	Health & Safety	Street Maintenance	Culture, Rec., and Environ.	Housing and Econ. Develop.	Miscellaneous	Six Category Total	Six Category Rank	Total Capital Outlay	Per Capita		Percent of Revenues from:	
										Prop.	State Aid	Prop. Taxes	State Aid
<b>Average</b>	<b>\$95.50</b>	<b>\$191.44</b>	<b>\$74.09</b>	<b>\$77.98</b>	<b>\$46.41</b>	<b>\$35.81</b>	<b>\$521.24</b>	--	<b>\$386.18</b>	<b>\$402.81</b>	<b>\$90.37</b>	<b>50.65%</b>	<b>11.36%</b>
Anoka	93.65	219.56	70.85	82.82	13.07	44.44	524.40	8	574.52	381.73	147.96	46.84%	18.15%
Columbia Heights	85.72	221.31	75.07	114.29	116.09	7.92	620.40	4	255.97	382.10	165.41	44.35%	19.20%
East Bethel	90.38	99.67	45.90	37.17	0.00	15.56	288.68	15	54.40	274.10	19.48	69.54%	4.94%
Farmington	81.47	186.41	50.62	94.97	47.66	51.35	512.48	9	654.51	422.82	81.23	49.35%	9.48%
Forest Lake	83.36	197.14	74.55	34.48	37.38	15.12	442.03	12	246.07	337.62	122.65	47.10%	17.11%
Ham Lake	62.98	91.91	50.32	20.15	5.24	3.62	234.21	16	180.48	252.75	25.53	65.61%	6.63%
Hopkins	79.08	299.53	105.70	57.81	54.78	82.16	679.06	3	177.02	528.63	53.18	64.15%	6.45%
Lino Lakes	146.11	170.27	49.93	180.83	21.63	51.33	620.10	5	264.99	411.37	77.46	51.86%	9.77%
Mendota Heights	96.78	196.04	69.34	58.81	112.77	33.11	566.86	6	137.77	539.62	48.52	65.72%	5.91%
Mounds View	74.55	174.45	41.25	71.31	126.85	16.61	505.01	10	263.10	447.07	35.62	51.32%	4.09%
North St. Paul	42.60	194.52	82.22	60.63	2.89	38.50	421.35	13	84.75	240.05	142.64	47.00%	27.93%
Robbinsdale	72.96	261.26	86.43	98.51	170.56	22.69	712.42	1	276.35	360.92	119.24	35.69%	11.79%
Rosemount	116.92	134.63	145.37	55.34	0.32	46.53	499.11	11	1,177.93	461.78	11.27	45.61%	1.11%
Stillwater	140.44	203.54	85.70	159.81	36.44	75.42	701.36	2	884.12	598.41	204.77	48.75%	16.68%
Vadnais Heights	92.96	104.31	39.73	37.22	19.68	0.00	293.90	14	320.65	327.68	7.34	50.52%	1.13%
West St. Paul	123.99	260.01	81.86	33.69	16.04	38.63	554.23	7	174.02	392.85	128.13	54.75%	17.86%

Table 4. (cont'd) 2006 Per Capita Expenditures for the 219 Largest Minnesota Cities by Area and Size of Population

City	General Government	Health & Public Safety	Street Maintenance	Street Culture, Rec., and Environ.	Housing and Econ. Develop.	Miscellaneous Expend.	Six Category Total	Six Rank	Total Capital Outlay	Per Capita Prop. Tax	State Aid	Percent of Revenues from:	
												Prop. Taxes	State Aid
<b>Average</b>	<b>\$96.07</b>	<b>\$198.41</b>	<b>\$81.90</b>	<b>\$87.51</b>	<b>\$80.87</b>	<b>\$52.78</b>	<b>\$597.54</b>	--	<b>\$316.68</b>	<b>\$422.77</b>	<b>\$85.24</b>	<b>50.78%</b>	<b>10.24%</b>
Andover	64.24	111.66	59.58	53.19	20.81	64.67	374.15	26	219.16	319.28	84.38	50.13%	13.25%
Apple Valley	74.98	170.91	51.38	80.78	0.00	47.11	425.16	24	172.00	403.96	21.05	66.74%	3.48%
Brooklyn Center	89.81	259.44	56.86	78.62	49.28	61.76	595.77	12	210.34	480.96	96.20	58.95%	11.79%
Champlin	50.99	139.70	88.51	42.79	43.45	28.61	394.04	25	326.20	385.88	23.10	56.00%	3.35%
Chanhassen	77.51	116.88	68.99	147.05	17.23	27.92	455.57	19	409.84	419.93	93.57	48.32%	10.77%
Chaska	115.60	136.59	164.70	54.61	205.02	113.88	790.40	4	335.27	356.24	201.76	33.36%	18.89%
Cottage Grove	60.40	165.90	82.75	61.00	40.16	37.65	447.85	21	386.20	339.43	70.98	36.19%	7.57%
Crystal	68.56	196.22	40.83	75.16	31.68	36.92	449.37	20	410.58	378.53	100.25	51.70%	13.69%
Edina	101.80	257.17	110.31	69.28	24.57	44.68	607.81	10	189.27	582.58	50.34	66.36%	5.73%
Fridley	95.35	248.20	122.24	50.77	159.88	13.58	690.01	8	191.52	436.23	74.58	52.05%	8.90%
Golden Valley	139.80	246.33	102.82	84.27	8.14	159.13	740.49	7	497.04	822.86	27.47	68.43%	2.28%
Hastings	93.67	206.29	121.28	103.72	29.96	59.21	614.13	9	220.08	448.30	107.40	53.16%	12.74%
Inver Grove Heights	66.66	181.13	80.44	145.03	0.00	41.40	514.66	15	384.84	400.49	45.68	51.63%	5.89%
Maplewood	90.46	220.35	56.97	63.91	37.10	67.02	535.81	14	304.24	382.66	41.32	54.11%	5.84%
New Brighton	70.65	201.21	204.27	108.76	1,041.98	91.63	1,718.50	1	1.76	424.51	56.38	42.86%	5.69%
New Hope	52.52	230.56	41.78	77.58	21.29	20.86	444.58	22	208.52	401.52	80.36	62.03%	12.41%
Oakdale	81.97	165.29	65.52	88.06	11.71	27.20	439.76	23	382.70	340.05	48.30	53.33%	7.58%
Prior Lake	93.56	168.70	71.09	76.65	6.80	82.10	498.91	17	843.32	373.94	26.63	36.73%	2.62%
Ramsey	464.37	142.85	66.64	34.16	6.19	90.13	804.33	3	837.10	454.30	194.33	46.93%	20.07%
Richfield	53.51	291.92	60.37	94.81	201.41	39.81	741.82	6	255.11	483.72	154.63	46.21%	14.77%
Roseville	114.54	207.73	57.05	99.13	56.53	13.10	548.09	13	163.61	390.19	101.06	49.28%	12.76%
Savage	84.53	171.85	77.48	49.49	11.56	106.77	501.68	16	791.92	543.80	119.01	54.80%	11.99%
Shakopee	103.74	235.91	81.36	117.73	3.63	53.77	596.13	11	363.06	361.61	88.75	46.50%	11.41%
Shoreview	63.50	107.32	42.52	195.35	31.83	25.25	465.77	18	311.15	331.33	34.26	54.55%	5.64%
South St. Paul	93.89	272.72	137.47	133.23	0.00	112.64	749.95	5	566.23	335.89	219.09	35.53%	23.17%
St. Louis Park	140.49	249.23	111.19	137.36	230.67	32.68	901.61	2	102.91	528.35	152.94	47.26%	13.68%
White Bear Lake	47.83	168.31	31.11	21.51	7.33	19.10	295.18	27	132.05	199.56	73.26	40.66%	14.93%

Table 4. (cont'd) 2006 Per Capita Expenditures for the 219 Largest Minnesota Cities by Area and Size of Population

City	General Government	Health & Public Safety	Street Maintenance	Culture, Rec., and Environ.	Housing and Econ. Develop.	Miscellaneous	Six Category Total	Six Rank	Total Capital Outlay	Per Capita		Percent of Revenues from:	
										Prop.	State Aid	Prop. Taxes	State Aid
<b>Twin Cities Metropolitan Area, Cities with Population 50,000 to 100,000 (12 cities)</b>													
Average	\$76.37	\$196.55	\$69.96	\$71.52	\$65.95	\$41.98	\$522.33	--	\$254.98	\$405.71	\$66.05	48.93%	7.97%
Blaine	60.69	160.48	103.79	22.03	29.30	30.46	406.75	10	338.54	334.90	41.68	49.62%	6.18%
Bloomington	71.00	318.19	89.86	110.61	218.89	43.89	852.43	1	187.24	544.50	118.79	45.79%	9.99%
Brooklyn Park	44.76	213.47	71.55	95.40	105.32	44.93	575.42	4	152.95	436.73	75.38	48.20%	8.32%
Burnsville	59.90	238.73	48.41	69.36	16.40	33.96	466.77	8	146.03	422.03	49.98	59.25%	7.02%
Coon Rapids	59.25	182.22	37.68	49.98	23.58	19.39	372.09	12	220.88	289.63	52.66	47.30%	8.60%
Eagan	67.30	156.18	49.49	57.66	36.91	5.58	373.13	11	166.21	312.18	32.58	60.18%	6.28%
Eden Prairie	179.80	191.20	85.11	69.20	33.98	25.71	585.00	2	204.13	507.04	61.10	61.72%	7.44%
Lakeville	58.71	161.06	67.93	52.34	6.51	74.08	420.63	9	304.42	345.64	24.24	51.65%	3.62%
Maple Grove	84.29	186.57	66.39	84.62	22.07	98.27	542.20	5	840.90	407.76	78.65	31.46%	6.07%
Minnetonka	105.51	193.26	70.02	82.65	121.02	6.71	579.17	3	170.54	511.12	52.17	66.28%	6.77%
Plymouth	68.14	148.14	44.78	78.72	66.56	71.94	478.28	7	168.40	337.84	106.26	50.76%	15.97%
Woodbury	66.49	156.39	112.10	60.20	40.91	48.69	484.78	6	254.72	381.15	63.88	37.48%	6.28%
<b>Twin Cities Metropolitan Area, Cities with Population 100,000 and over (2 cities)</b>													
Average	\$144.76	\$539.35	\$97.42	\$229.21	\$215.44	\$146.55	\$1,372.73	--	\$207.37	\$512.54	\$401.97	31.55%	24.75%
Minneapolis	182.84	602.59	99.78	271.84	269.32	163.76	1,590.13	1	234.32	693.92	463.83	35.56%	23.77%
St. Paul	93.40	454.02	94.23	171.70	142.74	123.34	1,079.43	2	171.00	267.83	318.51	22.64%	26.93%

**Notes on Tables 3 and 4**

1. Spending data shown vary for many reasons, most notably due to differences in "workload factors"; that is, local conditions such as crime rates, poverty levels, etc. A complete analysis of variations in spending from one community to another must take these factors into account.

2. Definition of Spending Categories:

**General Government:** Mayor and city council; administration and finance; and other general government (city hall, elections, etc.).

**Health and Public Safety:** Police and ambulance; fire department; other protection; various sanitation expenditures (pest control, street cleaning, etc.); and health. Protection services are adjusted for contracts with other jurisdictions. See point 4 to the right.

**Street Maintenance and Repair:** Street maintenance and storm sewers; snow removal; street engineering; and street lighting (street construction is part of capital expenditures).

**Culture and Recreation:** Libraries; parks and recreation.

**Housing and Economic Development:** Housing and urban redevelopment, housing, and economic development.

**Miscellaneous:** Interest and fiscal charges; unallocated pension contributions; unallocated insurance and judgments, airports, transit, conservation, cemeteries, and other expenditures not listed separately or specifically included.

**Six Category Total:** The sum of all categories listed above.

3. Garbage collection was not listed separately, nor included in the totals, because most cities have an enterprise fund with separate accounting for this service. The urban redevelopment, housing, and economic development category does not include expenditures made (and reported) separately through Housing and Redevelopment Authorities.

4. All capital outlay expenditures are included on these tables; but because of the sporadic nature of these expenditures over time and across cities, the per capita amount shown should be used with caution. The Health and Public Safety category and the Six-Category Total have been adjusted downward for cities which provide police and fire protection for other cities. Their expenses are higher because they provide police and fire protection for other cities. The amount reported as income from police and fire contracts was subtracted from their police and fire expenditures (and the total) to compensate for this.

5. Total Revenues used in calculating the last two columns exclude revenues from bonds, other debt, transfers from enterprise and government funds, and investment income.

Table 5. 2006 Per Capita Expenditures (excl. Capital Outlays Except as Shown) for Minnesota Counties by Metropolitan Status

County	General Government			Health & Public Safety		Highways		Public Welfare		Culture, Rec., Environ.			Total Current		Total Capital		Per Capita		Percent of Total Revenues from:	
	Government	Health & Public Safety	Highways	Public Welfare	Highways	Public Welfare	Rec., Environ.	Environ.	Public Welfare	Culture, Rec., Environ.	Misc.	Current Exp.	Capital Outlay	Levy	Prop. Tax	State Aid	Prop. Tax	State Aid	Prop. Tax	State Aid
All Counties	\$149.27	\$193.51	\$69.61	\$297.45	\$43.25	\$23.65	\$776.74	\$177.74	\$383.65	\$296.17	\$38.90%	\$296.17	\$38.90%	\$38.90%	\$296.17	\$38.90%	30.03%	\$296.17	30.03%	
7 County Metro Area	134.42	183.87	27.37	318.30	38.53	33.53	736.03	132.85	357.18	209.77	39.46%	209.77	39.46%	357.18	209.77	39.46%	23.17%	357.18	23.17%	
3 Twin City Exurban Counties	148.09	191.06	62.51	197.37	25.78	7.27	632.09	206.14	365.43	241.71	44.42%	241.71	44.42%	365.43	241.71	44.42%	29.38%	365.43	29.38%	
Greater Twin City Area	135.32	184.34	29.68	310.34	37.69	31.80	729.19	137.67	357.72	211.87	39.76%	211.87	39.76%	357.72	211.87	39.76%	23.55%	357.72	23.55%	
Non-Twin City Metropolitan Areas	136.37	208.58	82.60	289.48	39.07	13.04	771.14	180.64	404.28	350.97	40.44%	350.97	40.44%	404.28	350.97	40.44%	35.10%	404.28	35.10%	
All Metropolitan Counties	\$135.95	\$189.33	\$40.57	\$306.05	\$37.97	\$27.94	\$737.82	\$146.51	\$367.30	\$240.48	39.91%	\$240.48	39.91%	\$367.30	\$240.48	39.91%	26.13%	\$367.30	26.13%	
All Non-Metropolitan Counties	\$184.85	\$204.68	\$147.17	\$274.47	\$57.34	\$12.20	\$880.71	\$261.17	\$427.32	\$444.91	36.29%	\$444.91	36.29%	\$427.32	\$444.91	36.29%	38.29%	\$427.32	38.29%	

Table 5. (cont'd.) 2006 Per Capita Expenditures (excl. Capital Outlays Except as Shown) for Minnesota Counties by Metropolitan Status

County	General Government			Health & Public Safety		Highways		Public Welfare		Culture, Rec., Environ.			Total Current		Total Capital		Per Capita		Percent of Total Revenues from:	
	Government	Health & Public Safety	Highways	Public Welfare	Highways	Public Welfare	Rec., Environ.	Environ.	Public Welfare	Culture, Rec., Environ.	Misc.	Current Exp.	Capital Outlay	Levy	Prop. Tax	State Aid	Prop. Tax	State Aid	Prop. Tax	State Aid
Average	\$134.42	\$183.87	\$27.37	\$318.30	\$38.53	\$33.53	\$736.03	\$132.85	\$357.18	\$209.77	39.46%	\$209.77	39.46%	\$357.18	\$209.77	39.46%	23.17%	\$357.18	23.17%	
Anoka	96.28	199.39	23.94	193.56	49.01	37.66	599.84	5	154.16	230.33	29.93%	230.33	29.93%	259.13	230.33	33.67%	29.93%	259.13	29.93%	
Carver	148.83	205.39	55.98	221.13	59.13	0.06	690.53	3	164.01	401.75	44.96%	401.75	44.96%	401.75	401.75	44.96%	24.39%	401.75	24.39%	
Dakota	137.08	119.58	18.17	234.99	56.89	45.17	611.90	4	86.53	254.41	33.19%	254.41	33.19%	254.41	217.36	43.99%	16.62%	254.41	16.62%	
Hennepin	121.55	179.23	27.81	428.96	29.08	27.74	814.37	2	124.25	426.27	45.12%	426.27	45.12%	426.27	180.18	45.12%	19.07%	426.27	19.07%	
Ramsey	169.97	236.00	28.92	346.39	35.37	44.47	861.11	1	97.30	368.26	30.40%	368.26	30.40%	368.26	327.66	34.17%	30.40%	368.26	30.40%	
Scott	185.00	115.17	52.15	152.67	46.37	27.86	579.23	6	370.07	347.19	39.45%	347.19	39.45%	347.19	230.98	26.25%	26.25%	347.19	26.25%	
Washington	138.02	204.90	18.98	135.91	35.13	27.41	713.81	7	173.81	287.66	37.72%	287.66	37.72%	287.66	190.67	25.00%	25.00%	287.66	25.00%	

Metropolitan Counties Other than in the 7-County Twin Cities Area (14 Counties)

Average	\$140.34	\$205.03	\$78.53	\$270.82	\$36.38	\$11.87	\$742.97	-	\$185.81	\$396.41	41.13%	\$396.41	41.13%	\$396.41	\$328.83	34.11%	34.11%	\$396.41	34.11%
Benton (St. Cloud)	121.79	179.26	53.87	214.71	28.06	14.90	612.58	11	215.34	428.20	290.89	49.29%	290.89	49.29%	428.20	290.89	33.48%	428.20	33.48%
Carlton (Duluth-Superior)	166.12	220.33	127.61	304.44	35.37	26.18	880.05	4	63.28	454.59	41.605	41.605	41.605	41.605	416.05	41.33%	37.82%	416.05	37.82%
Chisago (Twin Cities)	169.61	226.63	110.66	252.94	29.90	13.46	803.19	5	353.21	501.76	250.24	48.97%	250.24	48.97%	501.76	24.42%	24.42%	501.76	24.42%
Clay (Moorhead)	116.82	129.12	91.97	299.46	16.32	7.54	661.23	10	125.77	341.71	375.28	40.70%	375.28	40.70%	341.71	44.69%	44.69%	341.71	44.69%
Dodge (Rochester)	213.35	213.78	140.35	172.52	18.44	1.52	759.97	6	126.10	402.81	373.42	40.68%	373.42	40.68%	402.81	37.71%	37.71%	402.81	37.71%

Table 5. (cont'd.) 2006 Per Capita Expenditures (excl. Capital Outlays Except as Shown) for Minnesota Counties by Metropolitan Status

County	General Government	Health & Public Safety	Highways	Public Welfare	Culture, Rec., Environ.	Misc.	Total Current Exp.	Curr. Rank	Total Capital Outlay	Per Capita			Percent of Total Revenues from:
										Prop. Tax Levy	State Aid	State Prop. Tax Aid	
<b>Metropolitan Counties Other than in the 7-County Twin Cities Area (14 Counties, cont'd.)</b>													
Houston (Lacrosse, WI)	164.05	206.29	131.26	211.61	31.84	13.32	758.37	7	86.04	311.59	356.99	36.12%	41.39%
Isanti (Twin Cities)	142.01	182.48	52.89	256.16	24.36	20.54	678.42	9	180.11	343.52	348.66	39.30%	39.89%
Olmsted (Rochester)	126.48	256.75	59.66	411.83	40.61	2.77	898.09	3	77.52	448.48	296.62	44.24%	29.26%
Polk (Grand Forks, ND)	180.39	206.96	138.74	433.57	42.45	29.35	1,031.46	1	773.01	496.64	653.25	30.68%	40.35%
Sherburne (St. Cloud)	155.07	176.72	43.23	161.66	31.09	3.83	571.61	13	142.74	395.02	189.33	48.95%	23.46%
St. Louis (Duluth)	146.22	242.48	112.10	334.44	44.71	23.43	903.39	2	198.39	420.72	391.19	36.92%	34.33%
Streams (St. Cloud)	110.73	168.14	46.28	208.57	51.84	10.83	596.39	12	216.15	349.65	354.05	39.93%	40.43%
Wabasha (Rochester)	147.66	213.54	124.06	184.71	26.84	8.85	705.66	8	127.70	360.18	402.44	39.65%	44.30%
Wright (Twin Cities)	140.56	178.13	44.32	152.61	24.43	0.00	540.04	14	149.43	312.09	201.54	43.64%	28.18%
<b>Non-Metropolitan Counties (66 Counties)</b>													
<b>Average</b>	184.85	204.68	147.17	274.47	57.34	12.20	880.71	-	261.17	427.32	444.91	36.78%	38.29%
Aitkin	341.83	284.86	182.08	305.85	160.65	10.29	1,285.57	12	339.27	596.88	679.81	35.28%	40.19%
Becker	168.59	209.95	125.02	389.14	47.83	22.36	962.89	35	236.79	447.56	501.04	34.44%	38.56%
Beltrami	217.08	214.90	274.32	369.16	62.88	22.94	1,161.28	15	180.96	350.38	512.26	27.06%	39.57%
Big Stone	308.51	184.61	342.97	451.89	71.62	11.27	1,370.86	8	305.78	501.29	850.02	30.93%	52.44%
Blue Earth	108.98	144.60	83.92	302.18	48.72	3.87	692.26	59	291.88	365.41	444.26	33.83%	41.13%
Brown	134.51	214.33	92.71	295.22	38.23	1.06	776.07	53	178.84	326.99	380.92	32.69%	38.08%
Cass	208.75	307.48	171.49	332.18	96.33	1.93	1,118.16	19	131.99	556.75	420.00	37.72%	28.46%
Chippewa	216.95	150.23	134.57	322.89	144.06	13.06	981.76	32	275.01	454.01	498.02	36.27%	39.79%
Clearwater	247.78	215.18	259.44	403.89	174.14	3.95	1,304.38	10	421.65	494.11	838.38	26.01%	44.13%
Cook	517.76	459.90	428.67	291.92	213.53	243.48	1,155.26	1	318.92	882.28	893.34	29.71%	30.08%
Cottonwood	226.31	144.00	198.50	374.96	85.88	0.00	1,029.66	28	123.35	471.09	605.83	36.83%	47.37%
Crow Wing	214.64	199.85	69.66	309.97	27.26	0.00	821.38	47	313.21	519.39	277.60	47.63%	25.46%

Table 5. (cont'd.) 2005 Per Capita Expenditures (excl. Capital Outlays Except as Shown) for Minnesota Counties by Metropolitan Status

County	General Government	Health & Public Safety	Highways	Public Welfare	Culture, Rec., Environ.	Misc. Non-Metropolitan Counties (66 Counties, cont'd.)	Total Current Exp.	Curr. Rank	Total Capital Outlay	Per Capita			Percent of Total Revenues from:	
										Prop. Tax	Levy	Aid	Prop. Tax	State Aid
Douglas	179.53	266.10	111.23	215.37	56.79	1.18	830.19	45	156.07	500.91	313.41	47.59%	29.77%	
Fairbault	179.95	147.22	128.30	249.17	94.11	27.40	826.15	46	257.30	392.31	392.26	42.05%	42.04%	
Fillmore	152.32	209.19	114.99	147.76	44.48	3.19	671.94	61	251.72	320.37	467.92	32.40%	47.31%	
Freeborn	152.10	222.55	103.09	256.21	62.05	2.98	798.99	49	172.95	443.43	393.18	42.58%	37.76%	
Goodhue	184.01	287.53	55.62	189.64	26.13	0.27	743.20	57	191.07	513.72	303.30	48.57%	28.68%	
Grant	325.05	179.45	287.08	462.20	56.80	43.67	1,354.24	9	409.98	608.94	1,066.76	31.27%	54.77%	
Hubbard	168.24	185.36	220.18	387.24	103.41	2.65	1,067.08	23	266.65	512.76	538.82	34.17%	35.91%	
Itasca	199.76	234.40	290.11	327.54	80.86	2.98	1,135.65	17	235.88	533.86	517.58	37.01%	35.88%	
Jackson	174.89	126.95	194.24	341.05	91.89	53.91	982.93	31	796.90	621.55	677.82	38.73%	42.24%	
Kanabec	205.55	268.52	244.52	294.34	12.61	0.00	1,025.54	30	89.23	498.71	442.15	41.67%	36.95%	
Kandiyohi	195.57	352.06	117.80	296.71	52.15	20.51	1,034.81	26	473.56	515.99	415.40	34.20%	27.53%	
Kittson	280.65	176.18	469.15	238.45	122.65	2.55	1,289.63	11	795.31	472.61	991.74	21.22%	44.52%	
Koochiching	264.24	227.05	153.90	324.53	146.45	35.73	1,151.90	16	407.40	238.34	688.89	15.28%	44.17%	
Lac Qui Parle	172.14	105.94	285.29	235.18	125.86	19.17	943.59	38	476.53	394.09	800.48	26.84%	54.51%	
Lake	374.24	302.85	300.71	340.04	197.06	44.30	1,559.21	5	506.97	517.29	668.50	25.65%	33.14%	
Lake Of The Woods	421.78	232.04	473.48	311.82	112.25	31.81	1,583.17	4	747.39	459.96	1,432.48	17.03%	53.03%	
Le Sueur	137.02	160.97	122.64	218.50	41.57	0.24	680.94	60	306.54	378.31	327.77	41.67%	36.11%	
Lincoln	272.12	142.95	327.02	565.45	198.34	8.73	1,514.61	6	326.38	532.10	851.90	31.91%	51.09%	
Lyon	150.54	134.51	127.00	303.14	42.34	2.12	759.66	56	170.91	381.12	219.07	51.63%	29.68%	
Mahnomen	342.23	414.71	276.87	446.53	61.96	83.23	1,625.53	3	551.91	629.77	1,160.95	29.63%	54.62%	
Marshall	233.52	157.59	268.25	283.88	106.95	33.24	1,083.44	22	422.15	394.11	717.72	24.07%	44.97%	
Martin	258.57	149.20	254.46	292.61	66.05	12.50	1,033.38	27	85.30	391.18	289.27	44.02%	32.56%	
McLeod	94.98	191.39	87.67	223.30	30.64	34.08	662.05	62	178.56	455.98	334.97	46.24%	33.97%	
Meeker	184.27	180.72	121.89	228.74	26.66	90.78	833.06	44	194.46	375.50	325.36	37.98%	32.91%	

Table 5. (cont'd.) 2005 Per Capita Expenditures (excl. Capital Outlays Except as Shown) for Minnesota Counties by Metropolitan Status

County	General Government	Health & Public Safety	Highways	Public Welfare	Culture, Rec., Environ.	Non-Metropolitan Counties (66 Counties, cont'd.)			Total Curr. Exp. Rank	Total Capital Outlay	Per Capita		Percent of Total Revenues from:	
						Current Expend.	Misc.	Capital			Prop. Tax Levy	State Aid	Prop. Tax	State Aid
Mille Lacs	184.99	253.74	110.91	280.12	16.68	4.00	850.43	43	244.25	478.20	407.15	43.68%	37.19%	
Morrison	169.80	192.86	110.56	257.75	32.65	4.03	767.65	55	266.19	398.50	329.27	36.31%	30.00%	
Mower	124.73	196.37	97.72	188.49	32.27	0.82	640.39	63	134.69	271.43	387.42	33.54%	47.87%	
Murray	229.43	150.93	239.11	472.09	146.72	14.18	1,252.46	13	294.93	506.41	616.89	36.94%	45.00%	
Nicollet	181.96	136.89	59.50	221.87	26.01	4.93	631.15	64	175.66	373.18	324.77	44.48%	38.71%	
Nobles	170.16	169.33	112.47	254.58	51.53	12.38	770.45	54	114.78	381.23	346.96	40.15%	36.54%	
Norman	228.62	194.09	323.24	285.86	64.89	0.00	1,096.70	21	579.00	432.28	986.52	24.28%	55.41%	
Otter Tail	167.72	176.37	123.63	284.70	27.28	6.03	785.72	52	151.50	390.89	432.72	39.92%	44.20%	
Pennington	140.62	206.44	162.42	329.18	39.02	1.41	879.09	41	261.69	377.03	360.08	32.41%	30.96%	
Pine	141.76	241.57	128.96	249.16	33.94	0.00	795.38	50	727.69	444.16	385.90	42.52%	36.94%	
Pipestone	269.46	195.67	226.27	299.50	62.22	6.49	1,059.61	25	383.45	331.71	683.93	24.20%	49.90%	
Pope	281.65	196.98	175.36	226.51	71.12	3.35	954.97	36	222.96	496.54	558.41	36.94%	41.54%	
Red Lake	212.87	197.25	313.50	287.96	87.08	72.79	1,171.45	14	257.86	353.70	841.17	22.48%	53.47%	
Redwood	167.78	213.65	194.73	275.92	65.19	8.73	925.99	39	407.78	487.64	617.20	36.24%	45.87%	
Renville	268.43	187.80	253.97	296.26	110.28	17.02	1,133.76	18	471.37	559.60	678.72	33.09%	40.13%	
Rice	105.79	163.38	43.04	145.57	17.33	32.41	507.52	66	181.83	231.11	230.59	35.18%	35.10%	
Rock	216.83	200.37	183.78	244.30	49.81	0.20	895.28	40	565.00	350.35	712.75	25.82%	52.52%	
Roseau	142.43	117.81	171.17	183.95	223.78	22.96	862.09	42	613.39	307.39	552.04	26.15%	46.95%	
Sibley	205.30	223.54	169.23	221.38	112.88	11.59	943.91	37	171.43	579.77	464.59	43.23%	34.64%	
Steele	176.32	247.46	68.38	198.95	38.06	0.00	729.17	58	162.62	400.70	350.38	40.98%	35.83%	
Stevens	200.81	129.99	340.68	249.82	55.22	6.16	980.69	33	0.00	370.34	527.84	34.24%	48.81%	
Swift	248.68	147.67	205.18	346.71	75.60	0.10	1,025.84	29	133.83	436.15	498.38	36.70%	41.26%	
Todd	177.32	202.62	62.58	311.64	29.50	2.15	785.82	51	238.87	383.86	404.68	39.10%	41.85%	
Traverse	386.24	273.75	627.45	323.05	78.67	0.56	1,689.71	2	461.96	889.25	947.25	40.75%	43.41%	

Table 5. (cont'd.) 2006 Per Capita Expenditures (excl. Capital Outlays Except as Shown) for Minnesota Counties by Metropolitan Status

County	General Government	Health & Public Safety	Highways	Public Welfare	Culture, Rec., Environ.	Misc.	Total Current Expend.	Curr. Exp. Rank	Total Capital Outlay	Per Capita		Percent of Total Revenues from:	
										Prop. Tax Levy	State Aid	Prop. Tax	State Aid
Wadena	205.05	181.55	142.55	416.71	27.14	3.03	976.02	34	95.36	425.39	518.58	35.90%	43.76%
Waseca	242.61	167.61	121.72	229.53	50.44	0.00	811.90	48	162.07	431.32	387.95	41.56%	37.38%
Watonswan	232.89	193.36	249.10	324.82	86.16	12.60	1,098.92	20	228.77	499.61	576.89	37.30%	43.07%
Wilkin	262.12	304.12	474.17	373.26	47.16	0.12	1,460.94	7	913.50	660.83	925.79	33.13%	46.41%
Winona	123.66	162.28	65.30	181.50	17.33	6.81	556.89	65	142.82	308.59	310.60	39.89%	40.15%
Yellow Medicine	206.70	205.42	244.76	323.45	78.30	1.50	1,060.13	24	454.07	565.21	607.05	38.51%	41.36%

### Notes on Table 5: Definition of Spending

**General Government:** Treasurer, county attorney, recorder, veterans service officer, planning and zoning buildings and plant, commissioners, auditor, county administrator or other executive.

**Health and Public Safety:** Sheriff, court services (probation, jail), emergency services, coroner, health, sanitation.

**Highways:** Administration, operation and maintenance of highways.

**Public Welfare:** Minnesota Supplemental Assistance, MIFIP, Work Readiness, food stamps, child support, Medical Assistance, Indo-chinese Refugee Program, fuel assistance, other social services, and administration of these programs.

**Culture, Recreation, Environment:** Historical Society, library, parks, Minnesota Extension, Agriculture Society, soil and water.

**Miscellaneous:** Economic development, housing and urban development, interest and fiscal charges, and all other expenditures not elsewhere classified.

**Total Current Expenditures:** The sum of all listed above.

## Appendix A

### How to Read Your Truth-in-Taxation Notice

After November 10th and on or before November 24th, look for your Truth-in-Taxation notice in the mail (Renters: your landlord must post a notice for all tenants to see). The required T-N-T meeting times for your local jurisdictions will be shown on the notice.

A Department of Revenue model version of a sample truth-in-taxation statement appears on the next page. Here's what you need to know:

- It is sent to property owners, even if their property taxes are remitted by their mortgage company.
- There should be a separate notice for each piece of property you own.
- Mobile home owners will not receive a notice since their property is assessed and taxed in the same year.
- It must be mailed separately, without any other material or notices.
- It shows county and city or town proposed taxes that you would have to pay in 2009 if they are approved, and proposed school district taxes, which would also be paid in 2009.
- It includes a table comparing the amount of taxes you paid to your county, city or town, school district, and special taxing districts in 2008 to what you will have to pay in 2009 if proposed budgets are approved, with less detail this year, in two columns:
  - ◊ **Column 1** in the table will show the net property taxes you paid in 2008, excluding special assessments (levies for street repairs and other spending that is paid for by certain taxpayers who presumably benefit from the expenditures). Each jurisdiction is shown separately.
  - ◊ **Column 2** shows the proposed property tax bill for 2009 if the budget assumptions used for the notice are adopted.
- The date, time, and place of the required Truth-in-Taxation hearings are in the space below the two columns of proposed tax information. All counties must hold such hearings on December 4, 2008 (except for Ramsey, which has a joint meeting any day during the second week of December. Aitkin and Nobles counties MAY meet on December 9, but are not required to do so). Metropolitan special taxing districts must meet on December 3, 2008. If the meeting does not finish, continuation meetings can be held anytime between 5 and 14 business days after the first meeting, but on or before December 20th. Counties must hold their continuation meetings, if necessary, on December 16, and metropolitan special taxing districts on December 10. Counties, school districts, cities over 500 population, and metropolitan special taxing districts are exempt from this public hearing requirement if their total proposed property tax levy does not exceed their previous year final property tax levy by more than the percentage increase in the implicit price deflator certified by the Department of Revenue.
- Your truth-in-taxation notice is not a bill. It's just a warning of what will happen to your tax bill if spending plans are approved. Watch for your notice in November.

**DON'T WAIT TO GET INVOLVED!**

## Appendix A continued

Metro City  
Residential Homestead  
Example

**Your Proposed Property Tax for 2009**  
**County of Spruce**  
— This is Not a Bill • Do Not Pay —

Your local units of government have proposed the amount of property taxes that they will need for 2009. Column (1) below shows your actual 2008 property taxes. **Column (2) below shows what your 2009 property taxes will be if your local jurisdictions approve the property tax amounts they are now considering.** Any upcoming referendums, legal judgments, natural disasters, voter approved levy limit increases, or special assessments could change these amounts.

Your county commissioners, school board, city council (if your property is located in a city over 500 population), and metropolitan special taxing districts will soon be holding public meetings to discuss their proposed 2009 budgets and proposed 2009 property taxes. (The school board will discuss the 2008 budget). **You are invited to attend these meetings to express your opinion. The meeting places and times for these meetings are listed on the bottom of this notice.** Also shown are the addresses and telephone numbers for these local units of government if you have comments or questions concerning the proposed property tax amounts shown on this notice. No meeting is required if a local unit of government is not increasing its property taxes for 2009 or if its increase is not above the rate of inflation. There is also no public hearing on the state general tax.

<b>Owner(s):</b> John J. and Mary A. Johnson 123 Spruce Street Spruceville, Minnesota 55555	<b>Legal description:</b> Lot 1, Block 1, Spruce Acres Subd.		
<b>Property address:</b> 123 Spruce Street Spruceville, Minnesota 55555		<b>Taxes payable in 2008</b>	<b>Taxes payable in 2009</b>
<i>Your taxable market value for property tax payable in 2009 was sent to you in the spring of 2008. The period to discuss possible changes has passed and changes can no longer be made to your property valuation. It is included here for your information only.</i>	<b>Property classification:</b>	Res. Hstd.	Res. Hstd.
	<b>Taxable market value:</b>	\$100,000	\$110,000

	(1) Actual 2008 Property Tax.	(2) Proposed 2009 Property Tax.	Percent Change
<b>TOTAL, excluding special assessments</b>	<b>\$ 1,104.34</b>	<b>\$ 1,212.80</b>	<b>9.8%</b>
County of Spruce:	\$ 562.66	\$ 618.00	
City of Spruceville:	130.28	142.85	
State General Tax:	0.00	0.00	
School District 999: Voter Approved Levies	188.94	207.46	
Other Local Levies:	190.90	209.61	
Metro Special Taxing Districts:	27.56	30.19	
Other Special Taxing Districts:	4.00	4.49	
Tax Increment Tax:	0.00	0.00	
Fiscal Disparity Tax:	0.00	0.00	

Budget and Tax Hearings: Locations and Dates	Mailing Addresses and Telephone Numbers:
Spruce County Spruce County Courthouse December 4, 2008 – 7:00 p.m.	County of Spruce Attention: County Board 123 Spruce Street Spruceville, MN 55555 Tel.: (555) 123-4567
City of Spruceville Spruceville City Hall December 1, 2008 – 6:30 p.m.	City of Spruceville Mayor's Office 321 Spruce Street Spruceville, MN 55555 Tel.: (555) 123-8867
School District 999 High School Cafeteria December 2, 2008 – 7:00 p.m.	Attention: School Board of District #999 Spruce High School 150-1st Street North Spruceville, MN 55555 Tel.: (555) 123-5432
Metropolitan Special Taxing Districts Means Park Centre December 3, 2008 – 7:30 p.m.	Metro Council Means Park Centre 230 East Fifth Street St. Paul, MN 55101 Tel.: (555) 123-9182

— This is Not a Bill • Do Not Pay —

## Appendix B

### How to Be More Effective in Monitoring Local Budget Preparations

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Because your property is located in several taxing jurisdictions, a city, a county, a school district, and other special districts, it is very difficult for you to be “on top” of budget developments of all those “taxing authorities.”

Here are some ideas on how to be more effective in monitoring the budget developments that will affect your tax bill next year:

- o Check with your local officials about how you and your neighbors can get more involved in the budgeting decisions early in the budget building process. Most large jurisdictions start building their budgets early in the year preceding the budget year (e.g. early 2008 for the 2009 budget). You can get in on the ground floor early next year.
- o You might want to organize a neighborhood budget committee. The committee might be broken down into separate task forces--one for your city budget, one for your county budget, and one for the school budget.

Each task force could designate one or more persons to attend the budget

meetings and get more involved in the details of budgeting. They could regularly report developments back to the task force, and each task force could report to the full committee at certain intervals. The task forces could also be used as a way to get educated about the issues and mechanics of spending programs. Invite experts to address your group about local issues and options.

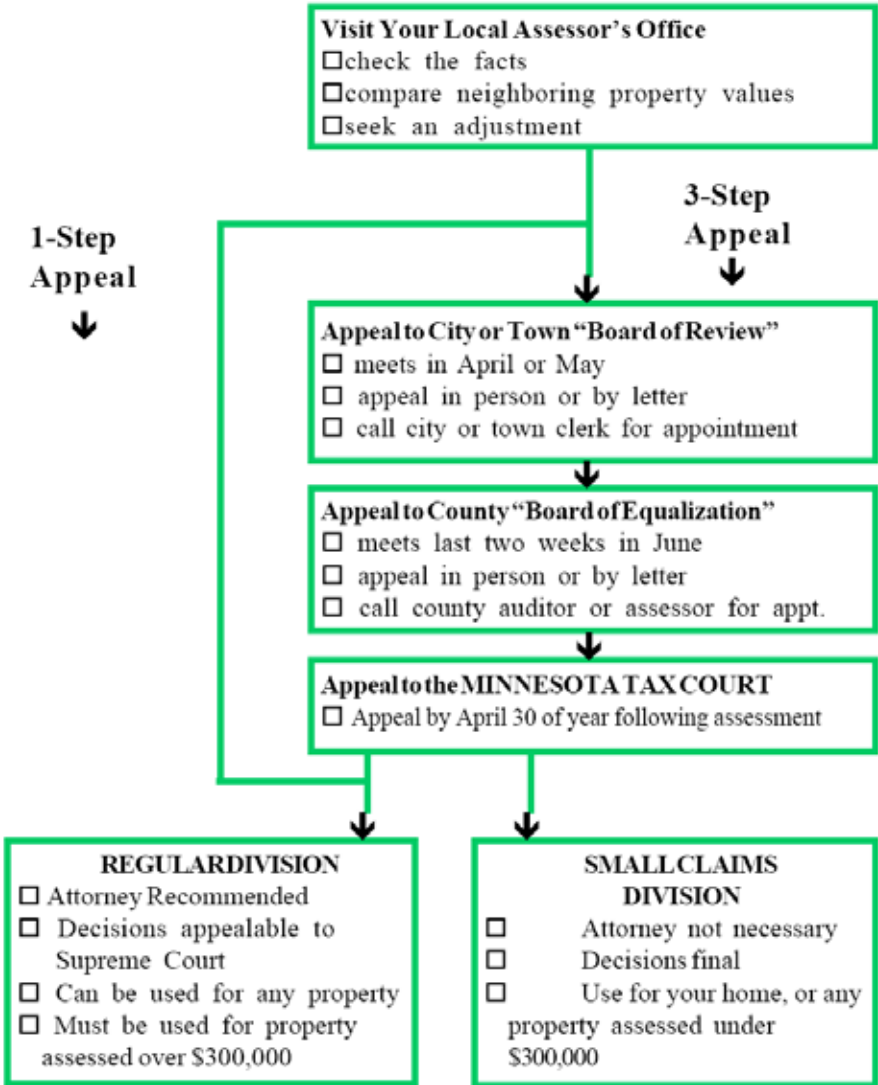
- o Some jurisdictions use citizen advisory committees as a study group or sounding board on budget decisions. Ask your local officials how you can be appointed to such committees.
- o Contact various community organizations for educational material that will help you understand the issues facing your local officials. Seek out your local officials and ask questions about budgeting plans. Don't be shy--you are not expected to know everything.

**GET INVOLVED!** If you don't, the budgeting process will be dominated and controlled by special interest groups that generally lobby for more spending. And more spending means higher taxes.

Appendix C

## Do You Think Your Property is Over-assessed?

The diagram below shows the steps in contesting your property valuation:



For more information about the tax court write to Minnesota Tax Court, Minnesota Judicial Center, Suite 245, 25 Rev. Dr. Martin Luther King, Jr. Blvd., St. Paul, MN 55155, call 651-296-2806, or go to [www.taxcourt.state.mn.us](http://www.taxcourt.state.mn.us).

## Appendix D

# Property Tax Classification Rates

## What They Are, How They Work

The legislature is not content to let the distribution of property tax burdens be determined by market values alone, so they devised a set of “classification rates” for various “classes” of property. The classification rates on selected properties for taxes payable in 2001 through 2008 are shown below:

PROPERTY CLASS	Taxes Payable 2001 CLASSIFICATION RATE	Taxes Payable 2002-03 CLASSIFICATION RATE	Taxes Payable 2004-2009 CLASSIFICATION RATE
<b>Residential Homesteads</b>			
First \$500,000** of market value	1.0%	1.0%	1.0%
Value over \$500,000**	1.65%	1.25%	1.25%
<b>Residential Non-Homestead (1 unit)</b>			
First \$500,000** of market value	1.2%	1.0%	1.0%
Value over \$500,000**	1.65%	1.25%	1.25%
<b>Commercial and Industrial</b>			
First \$150,000 of market value	2.4%	1.5%	1.5%
Value over \$150,000	3.4%	2.0%	2.0%
<b>Farm Homesteads</b>			
House, garage, one acre	Same as residential non-homestead		
Land value up to \$115,000	0.35%	0.55%	0.55%
Land value \$115,000 to \$600,000*	0.8%	0.55%	0.55%
Land value over \$600,000*	1.0%	1.0%	1.0%
<b>Farm Non-Homestead</b>			
House, garage, one acre	Same as residential non-homestead		
Land	1.2%	1.0%	1.0%
<b>Residential Rental (apartments)</b>			
2-3 units	1.65%	1.5%/1.25%	1.25%
4 or more units	2.4%	1.8%/1.5%	1.25%
<b>Seasonal Cabins (non-commercial)</b>			
First \$500,000** of market value	1.2%	1.0%	1.0%
Value over \$500,000**	1.65%	1.25%	1.25%

\* Indexed in 2006; \$790,000 for 2008 and \$890,000 for 2009. \*\* Market value amount was \$76,000 for 2001.

### How To Use Classification Rates:

Example: Suppose your home is valued at \$150,000 and your local tax rate is 1.35 (135% of tax capacity, see diagram on page 7 for how your tax rate is determined.)

**Your Home's Tax Capacity**  
**\$150,000 times .01= \$1,500**

### Your Property Tax

**\$1,500.00**  
**x 1.35**  
**\$2,025.00 (Gross)**  
**- \$237.40 (MVCr)**  
**\$1,787.60 (Net)**

### Your Market Value Credit (MVCr)

**0.4% of market value, maximum of \$304**  
**(phased out by 0.09% per \$ of value > \$76,000)**  
**0.4% \* \$150,000 = \$600. Max = \$304**  
**phaseout = 0.09% \* \$74,000 = \$66.60**  
**MVCr = \$304 - 66.60 = \$237.40**



### MISSION STATEMENTS

The Minnesota Taxpayers Association exists to educate and inform Minnesotans about sound fiscal policy; to provide state and local policy makers with objective, non-partisan research about the impacts of tax and spending policies; and to advocate for the adoption of rational public fiscal policy.

The Minnesota Center for Public Finance Research, previously known as the Minnesota Tax Foundation, is the 501(c)(3) supporting research and education organization for the Minnesota Taxpayers Association. The Center's mission is to provide objective research and analysis on state and local tax and spending issues in support of effective, efficient, and accountable government. The Center seeks to equip citizens to be influential voices for good government and sound fiscal policies by increasing public understanding of what government does. For more about the MCPFR and its publications, visit our website at [www.mntax.org/cpfr](http://www.mntax.org/cpfr). All contributions are tax deductible.

### MEMBERSHIP IN MTA

You can automatically receive newsletters, legislative bulletins, and other publications and support the work of this association by joining the Minnesota Taxpayers Association.

Membership in the Minnesota Taxpayers Association is open to business and individuals. Membership dues start at \$100 and \$250 for businesses. Units of governments, including schools and libraries, may subscribe to receive our publications for \$150 per year.

To join please complete and return the form below to: Minnesota Taxpayers Association, 85 E. 7th Place, Suite 250, Saint Paul, MN 55101. A member of our staff will contact you. Please call (612) 224-7477 or (800) 322-8297 if you have any questions.

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**Minnesota Center for Public Finance Research**

**Research in Government**

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