

Chapter 294 (HF 2690)
Supplemental Tax Aids & Credits
All Numbers in Thousands

May 14, 2012

		Chp 294 HF 2690	Chp 294 HF 2690	Chp 294 HF 2690	Chp 294 HF 2690	Chp 294 HF 2690	Chp 294 HF 2690
		FY2012	FY2013	FY 2012-13	FY2014	FY2015	FY 2014-15
	General Fund Revenues						
1	TOTAL General Fund Revenue changes	-	-	-	-	-	-
2							
3	General Fund Expenditures						
4	<i>Positive numbers are increases to program expenditures and negative numbers are decreases to program spending (cost savings).</i>						
5	Property Tax Refunds						
6	Targeting PTR increase 90% of tax increase>12% for max of \$1,000						
7	Pay 2012 only	0	4,100	4,100	0	0	0
8							
9	Subtotal Property Tax Refunds	0	4,100	4,100	0	0	0
10							
11	Property Tax Aids & Credits						
12	Modify Local Government Aid (LGA) payment - 1) Cities with population of 5,000 or more are frozen at 2012 amounts, 2) Cities under 5,000 population get the greater of 2012 aid or current law 2013 aid.	0	0	0	1,069	0	1,069
13	Property Tax Refund interactions	0	0	0	(30)	0	(30)
14	Income Tax interactions	0	0	0	(30)	0	(30)
15	Modify LGA for City of Tamarack	0	12	12	0	0	0
16	2011 City Aid (LGA) Penalties Filing deadline extended to May 31,2012	795	0	795	0	0	0
17	GF Cancellation of unpaid FY 2012 LGA appropriation	(795)	0	(795)	0	0	0
18	Subtotal Tax Aids & Credits Changes	0	12	12	1,009	0	1,009
19	TOTAL General Fund Expenditure changes	0	4,112	4,112	1,009	0	1,009
20							
21	Transfers						
22	Special Revenue Fund transfer - One-time transfer to GF from DOR Special Service and Recovery Fund for local sales tax administration	(4,112)	0	(4,112)	0	0	0
23	Subtotal Transfer	(4,112)	0	(4,112)	0	0	0
24	NET GENERAL FUND CHANGES (Lines 1 + 19 + 23)	(4,112)	4,112	0	1,009	0	1,009

2012 Legislature - Tax Aids and Credits
General Fund Expenditures - February 2012 Forecast vs End of Session May 2012
All Numbers in Thousands

General Fund Expenditures	Feb 12 Fest			Feb 12 vs Nov 11	Feb 12 Fest			Feb 12 vs Nov 11	EOS May 12			EOS May 12 vs Feb 12	EOS May 12			EOS May 12 vs Feb 12
	FY2012	FY2013	FY2012-13	FY 12-13	FY2014	FY2015	FY2014-15	FY 14-15	FY2012	FY2013	FY2012-13	FY 12-13	FY2014	FY2015	FY2014-15	FY 14-15
REFUNDS																
Homeowners property tax refund	\$304,700	\$350,700	\$655,400	(\$7,100)	\$363,700	\$375,800	\$739,500	\$3,900	\$304,700	\$350,700	\$655,400	\$0	\$363,700	\$375,800	\$739,500	\$0
Renters property tax refund	202,400	177,300	379,700	(\$2,500)	186,100	193,100	379,200	\$4,300	202,400	177,300	379,700	\$0	186,100	193,100	379,200	\$0
Targeting	2,380	9,240	11,620	\$2,547	4,070	4,950	9,020	(\$880)	2,380	9,240	11,620	\$0	4,070	4,950	9,020	\$0
Forest Land Credits (SFIA)	3,190	3,300	6,490	(\$110)	3,590	3,900	7,490	(\$260)	3,190	3,300	6,490	\$0	3,590	3,900	7,490	\$0
12, Ch 287 Property Tax Ref, Met Council Cap Impv	0	0	-	\$0	0	0	-	\$0	0	0	-	\$0	0	20	20	\$20
12, Ch 294 Property Tax Ref Interaction	0	0	-	\$0	0	0	-	\$0	0	0	-	\$0	(30)	0	(30)	(\$30)
12, Ch 294 Targeting Property Tax Refund	0	0	-	\$0	0	0	-	\$0	0	4,100	4,100	\$4,100	0	0	-	\$0
Subtotal - Property Tax Refunds	512,670	540,540	1,053,210		557,460	577,750	1,135,210		512,670	544,640	1,057,310		557,430	577,770	1,135,200	
Political Contribution Refund	0	0	-	\$0	5,500	6,500	12,000	\$0	0	0	-	\$0	5,500	6,500	12,000	\$0
Tax Refund Interest	13,900	13,900	27,800	(\$1,500)	14,400	14,400	28,800	\$0	13,900	13,900	27,800	\$0	14,400	14,400	28,800	\$0
11 Ch 8,Tax Refund Interest	0	0	-	\$0	0	0	-	\$0	0	0	-	\$0	0	0	-	\$0
LOCAL AIDS																
Local Government Aid (LGA)	425,345	425,238	850,583	\$0	426,438	426,438	852,876	\$0	425,345	425,238	850,583	\$0	426,438	426,438	852,876	\$0
Ch 154 Mahnomens City Aid	80	80	160	\$0	80	80	160	\$0	80	80	160	\$0	80	80	160	\$0
12, Ch 294 Local Government Aid									0	12	12	\$12	1,069	0	1,069	\$1,069
Subtotal- Local Government Aid (LGA)	425,425	425,318	850,743		426,518	426,518	853,036		425,425	425,330	850,755		427,587	426,518	854,105	
County Program Aid	160,642	160,642	321,284	\$0	165,106	164,990	330,096	\$116	160,642	160,642	321,284	\$0	165,106	164,990	330,096	\$0
County Transition Aid	464	464	928	\$0	464	464	928	\$0	464	464	928	\$0	464	464	928	\$0
Ch 154 Mahnomens County Aid	450	450	900	\$0	450	450	900	\$0	450	450	900	\$0	450	450	900	\$0
Subtotal- County Program Aid (CPA)	161,556	161,556	323,112		166,020	165,904	331,924		161,556	161,556	323,112		166,020	165,904	331,924	
Public Defender Cost	500	500	1,000	\$0	500	500	1,000	\$0	500	500	1,000	\$0	500	500	1,000	\$0
Local Impact Notes (DOF/MDE)	214	214	428	\$0	214	214	428	\$0	214	214	428	\$0	214	214	428	\$0
Ch 366 Utility Transition Aid (cities and towns)	1,508	980	2,488	\$0	779	363	1,142	\$0	1,508	980	2,488	\$0	779	363	1,142	\$0
Ch 154 Mahnomens ISD #432 Aid	70	70	140	\$0	70	70	140	\$0	70	70	140	\$0	70	70	140	\$0
<i>DRA School</i>	7,575	8,075	15,650	\$522	8,075	8,075	16,150	\$218	7,575	8,075	15,650	\$0	8,075	8,075	16,150	\$0
<i>DRA Non-School</i>	10,138	10,138	20,276	\$194	10,138	10,138	20,276	\$194	10,138	10,138	20,276	\$0	10,138	10,138	20,276	\$0
Disparity Reduction Aid (DRA)	17,713	18,213	35,926		18,213	18,213	36,426		17,713	18,213	35,926		18,213	18,213	36,426	
Payments to Counties with Indian Casinos	820	836	1,656	\$0	853	870	1,723	\$0	820	836	1,656	\$0	853	870	1,723	\$0
PROPERTY TAX CREDITS																
<i>Res MVC School***</i>	56,679	21,866	78,545	\$24	0	0	-	\$0	56,679	21,866	78,545	\$0	0	0	-	\$0
<i>Res MVC Non-School</i>	94,363	0	94,363	(\$218)	0	0	-	\$0	94,363	0	94,363	\$0	0	0	-	\$0
Residential Market Value Homestead Credit	151,042	21,866	172,908		0	0	-		151,042	21,866	172,908		0	0	-	
<i>Agr MVC School</i>	5,078	5,435	10,513	\$237	5,484	5,484	10,968	\$0	5,078	5,435	10,513	\$0	5,484	5,484	10,968	\$0
<i>Agr MVC Non-School</i>	18,058	18,128	36,186	(\$9)	18,128	18,128	36,256	\$0	18,058	18,128	36,186	\$0	18,128	18,128	36,256	\$0
Agricultural Market Value Credit	23,136	23,563	46,699		23,612	23,612	47,224		23,136	23,563	46,699		23,612	23,612	47,224	

General Fund Expenditures	Feb 12 Fcst			Feb 12 vs Nov 11 FY 12-13	Feb 12 Fcst			Feb 12 vs Nov 11 FY 14-15	EOS May 12			EOS May 12 vs Feb 12 FY 12-13	EOS May 12			EOS May 12 vs Feb 12 FY 14-15
	FY2012	FY2013	FY2012-13		FY2014	FY2015	FY2014-15		FY2012	FY2013	FY2012-13		FY2014	FY2015	FY2014-15	
<i>Border City School</i>	1,065	1,399	2,464	\$117	1,503	1,503	3,006	\$0	1,065	1,399	2,464	\$0	1,503	1,503	3,006	\$0
<i>Border City Non-School</i>	<u>5,085</u>	<u>6,650</u>	11,735	(\$16)	<u>6,650</u>	<u>6,650</u>	13,300	\$36	<u>5,085</u>	<u>6,650</u>	11,735	\$0	<u>6,650</u>	<u>6,650</u>	13,300	\$0
Border City Disparity Credit	6,150	8,049	14,199		8,153	8,153	16,306		6,150	8,049	14,199		8,153	8,153	16,306	
<i>Disaster Credit -School</i>	143	104	247	\$116	34	30	64	\$9	143	104	247	\$0	34	30	64	\$0
<i>Disaster Credit- Non-School</i>	<u>505</u>	<u>221</u>	726	\$68	<u>145</u>	<u>145</u>	290	\$42	<u>505</u>	<u>221</u>	726	\$0	<u>145</u>	<u>145</u>	290	\$0
Disaster Credit	648	325	973		179	175	354		648	325	973		179	175	354	
<i>Local Option Disaster Credit -School</i>	0	0	-	(\$23)	0	0	-	(\$11)	0	0	-	\$0	0	0	-	\$0
<i>Local Option Disaster Credit- Non-School</i>	<u>0</u>	<u>0</u>	-	(\$158)	<u>0</u>	<u>0</u>	-	(\$42)	<u>0</u>	<u>0</u>	-	\$0	<u>0</u>	<u>0</u>	-	\$0
Local Option Disaster Credit	0	0	-		0	0	-		0	0	-		0	0	-	
<i>Prior Year Credit -School</i>	81	137	218	(\$86)	56	6	62	(\$23)	81	137	218	\$0	56	6	62	\$0
<i>Prior Year Credit- Non-School</i>	<u>629</u>	<u>586</u>	1,215	\$7	<u>26</u>	<u>26</u>	52	(\$36)	<u>629</u>	<u>586</u>	1,215	\$0	<u>26</u>	<u>26</u>	52	\$0
Prior Year Credits	710	723	1,433		82	32	114		710	723	1,433		82	32	114	
Wetlands Reimbursement Credit	5	0	5	(\$8)	0	0	-	\$0	5	0	5	\$0	0	0	-	\$0
Senior Deferral Reimbursement	1,141	1,490	2,631	\$35	1,950	2,550	4,500	\$50	1,141	1,490	2,631	\$0	1,950	2,550	4,500	\$0
Disabled Veterans Market Value Exclusion	0	0	-	\$0	0	0	-	\$0	0	0	-	\$0	0	0	-	\$0
Bovine TB Property Tax Credit (School)	93	34	127	(\$2)	0	0	-	\$0	93	34	127	\$0	0	0	-	\$0
Bovine TB Property Tax Credit (Non-School)	327	0	327	(\$5)	0	0	-	\$0	327	0	327	\$0	0	0	-	\$0
Bovine TB Property Tax Credit	420	34	454		0	0	0		420	34	454		0	0	0	
Taconite Tax Relief Area Aids & Credits																
Taconite Reimbursement (School)	561	561	1,122	\$0	561	561	1,122	\$0	561	561	1,122	\$0	561	561	1,122	\$0
Supplemental Homestead (Non-School)	5,204	5,271	10,475	(\$20)	5,323	5,376	10,699	(\$6)	5,204	5,271	10,475	\$0	5,323	5,376	10,699	\$0
Replacement Taconite Prod Tax IRRR (Non-School)	2,286	2,883	5,169	\$0	3,682	3,996	7,678	\$0	2,286	2,883	5,169	\$0	3,682	3,996	7,678	\$0
Replacement Taconite Prod Tax Econ Dev (Non-School)	0	0	0	\$0	0	0	0	\$0	0	0	0	\$0	0	0	0	\$0
Replacement Taconite Prod Tax	<u>4,396</u>	<u>4,653</u>	9,049	\$0	<u>4,986</u>	<u>5,086</u>	10,072	\$0	<u>4,396</u>	<u>4,653</u>	9,049	\$0	<u>4,986</u>	<u>5,086</u>	10,072	\$0
Subtotal Repl Taconite Production Tax	6,682	7,536	14,218		8,668	9,083	17,751		6,682	7,536	14,218		8,668	9,083	17,751	
LOCAL PENSION AIDS																
Aid to Police & Fire	82,329	84,692	167,021	\$114	87,120	89,638	176,758	\$114	82,329	84,692	167,021	\$0	87,120	89,638	176,758	\$0
Police/Fire Additional Amortization Aid	0	0	-	\$0	0	0	-	\$0	0	0	-	\$0	0	0	-	\$0
Police/Fire Amorization Aid (Open)	731	731	1,462	\$0	731	731	1,462	\$0	731	731	1,462	\$0	731	731	1,462	\$0
Redirected Amortization Aid - TRFA + St Paul	3,128	3,128	6,256	\$0	3,128	3,128	6,256	\$0	3,128	3,128	6,256	\$0	3,128	3,128	6,256	\$0
Police/Fire Supplemental Amortization Aid (Open)	524	524	1,048	\$0	524	524	1,048	\$0	524	524	1,048	\$0	524	524	1,048	\$0
Firefighters Relief Reimbursements	628	628	1,256	\$0	628	628	1,256	\$0	628	628	1,256	\$0	628	628	1,256	\$0
Public Employees Retirement Assoc. (PERA) Aid	14,328	14,328	28,656	\$0	14,328	14,328	28,656	\$0	14,328	14,328	28,656	\$0	14,328	14,328	28,656	\$0
Subtotal Local Pension Aids	101,668	104,031	205,699		106,459	108,977	215,436		101,668	104,031	205,699		106,459	108,977	215,436	
Other Expenditures																
PILT for DNR Owned Lands	25,863	26,088	51,951	(\$8)	26,313	26,538	52,851	(\$8)	25,863	26,088	51,951	\$0	26,313	26,538	52,851	\$0
PILT for DOT Owned Lands	0	0	-	\$0	0	0	-	\$0	0	0	-	\$0	0	0	-	\$0

General Fund Expenditures	Feb 12 Fcst			Feb 12 vs Nov 11	Feb 12 Fcst			Feb 12 vs Nov 11
	FY2012	FY2013	FY2012-13	FY 12-13	FY2014	FY2015	FY2014-15	FY 14-15
Other Aids and One-Time Appropriations								
Ch 389, Disaster Relief St Charles/Ottertail	0	0	-	\$0	0	0	-	\$0
Ch 389, Council on Results Perform Measuremt	613	619	1,232	\$0	625	632	1,257	\$0
SS2, Disaster Assistance - City Tax Base Replcmt	0	39	39	\$0	0	0	-	\$0
SS2 Flood Local Option Abatement reimbursement	0	0	-	\$0	0	0	-	\$0
SS2 Flood Local Option Abatement reimb (non school)	291	904	1,195	\$749	134	67	201	\$59
SS2 Flood Local Option Abatement reimb (school)	117	340	457	\$264	202	45	247	\$189
SS1, 2011, Disaster Assistance, Flood & Tornado	9,000	0	9,000	\$0	0	0	-	\$0
Studies, includ. Tax Incidence, MN/WI Income Tax								
Reciprocity Benchmarks, Estate	306	329	635	\$0	0	0	-	\$0
Science & Technology Fund	500	0	500	\$0	0	0	-	\$0
				\$0				\$0
Property Tax Aids and Credits, GF Total***	\$1,468,433	\$1,363,895	\$2,832,328	(\$6,769)	\$1,372,788	\$1,397,103	\$2,769,891	\$7,961

EOS May 12			EOS May 12 vs Feb 12	EOS May 12			EOS May 12 vs Feb 12
FY2012	FY2013	FY2012-13	FY 12-13	FY2014	FY2015	FY2014-15	FY 14-15
0	0	-	\$0	0	0	-	\$0
613	619	1,232	\$0	625	632	1,257	\$0
0	39	39	\$0	0	0	-	\$0
0	0	-	\$0	0	0	-	\$0
291	904	1,195	\$0	134	67	201	\$0
117	340	457	\$0	202	45	247	\$0
9,000	0	9,000	\$0	0	0	-	\$0
306	329	635	\$0	0	0	-	\$0
500	0	500	\$0	0	0	-	\$0
\$1,468,433	\$1,368,007	\$2,836,440	\$4,112	\$1,373,827	\$1,397,123	\$2,770,950	\$1,059