

# HOUSE RESEARCH

## Bill Summary

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**Authors:** Moe

**Subject:** Provides additional LGA to the city of Cass Lake

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Permanently increases the city aid base (the "grandfathered portion" of city LGA) by \$100,000 beginning with aids payable in 2007 for a city that meets the following criteria:

- has a 2004 city population between 200 and 2,000;
- has less than \$300 per capita in equalized tax capacity (tax base);
- has an equalized city tax rate of more than 110%; and
- is located in a county with at least 15,000 acres of tax exempt Indian lands.

Cass Lake is the only city that meets these criteria.