The recently released “Minnesota 2020 Property Tax Report: 2002-2010” [http://scr.bi/cqXjOx] provides information on statewide property tax increases over the last eight years. The following is a supplement to that report that provides specific information for 146 Minnesota cities with a population over 5,000 and for all Minnesota cities in aggregate.

The information in this supplement focuses exclusively on Minnesota cities; no county, school district, township, or special taxing jurisdiction information is included. The analysis will focus on city “revenue base,” which is the sum of “property taxes” plus “aids and credits.”

- **“Revenue base”** as defined in state law (Minnesota Statutes 2009, 477A.011, subdivision 27) refers to the sum of city property taxes plus property tax relief aids and credits. While the “revenue base” does not include all city revenues, it is a commonly used proxy for city spending and is used to apportion aid cuts and set levy limits. Furthermore, the revenue base includes the portion of city revenues that have the most direct impact on property tax levels.

- **“State aids and credits”** include property tax aids and credits that are part of the city “revenue base.” Some forms of state assistance to cities—such as police and fire aid—are not part of the city “revenue base” and thus are not included in the following discussion of state aid. “State aid” as used in this section will refer to city LGA, taconite aid, and—for 2002 and 2003—a few smaller aid programs that were eliminated or folded into the LGA program. “Credits” include the city share of the market value homestead and agricultural credits, since these are property tax relief dollars received by cities that are part of the “revenue base.”

- **“Property taxes”** include the property tax dollars received by the city (excluding tax increment financing revenue) after subtracting market value credits.

The material in this supplement show the change since 2002 in per capita revenue base, state aids and credits, and property taxes in constant 2010 dollars per capita. The inflation adjustment to constant 2010 dollars is based on the implicit price deflator for state and local government purchases, which is the appropriate measure of inflation [http://bit.ly/bCW3eJ] for state and local governments.

Of the 146 cities with a population over 5,000, all but one underwent a decline in real per capita state aids and credits from 2002 to 2010. In most of these cities, property tax increases were not sufficient to replace the real per capita decline in state aid, so the real per capita revenue base also declined despite property tax increases. Shrinking government revenue and increasing property taxes is consistent with a broad statewide trend for all levels of government since 2002.
# Index: Alphabetical by City

*click on the name of a city to jump to the corresponding graph*

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<th>All Minnesota Cities</th>
<th>Eden Prairie</th>
<th>Minnetonka</th>
<th>Sartell</th>
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<td></td>
<td>Minneapolis</td>
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**City of Arden Hills**

**City Property Taxes, Aids & Credits, and Revenue Base**

*Change Since 2002 in Constant 2010 Dollars Per Capita*

<table>
<thead>
<tr>
<th>Year</th>
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<th>City Revenue Base</th>
<th>City Aids &amp; Credits</th>
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City of Austin

City Property Taxes, Aids & Credits, and Revenue Base
Change Since 2002 in Constant 2010 Dollars Per Capita

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Data listed by property tax payable year.

### City of Bemidji

#### City Property Taxes, Aids & Credits, and Revenue Base

*Change Since 2002 in Constant 2010 Dollars Per Capita*

<table>
<thead>
<tr>
<th>Year</th>
<th>City Property Taxes</th>
<th>City Revenue Base</th>
<th>City Aids &amp; Credits</th>
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City Property Taxes, Aids & Credits, and Revenue Base

Change Since 2002 in Constant 2010 Dollars Per Capita

![Graph showing changes in City Property Taxes, Aids & Credits, and Revenue Base from 2002 to 2010](PT_REP10.xls)
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Data listed by property tax payable year.
City of Bloomington

City Property Taxes, Aids & Credits, and Revenue Base
Change Since 2002 in Constant 2010 Dollars Per Capita

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<thead>
<tr>
<th>Year</th>
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<th>City Aids &amp; Credits</th>
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Data listed by property tax payable year.

Minnesota 2020
City of Brainerd

City Property Taxes, Aids & Credits, and Revenue Base
Change Since 2002 in Constant 2010 Dollars Per Capita

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Minnesota 2020
City of Buffalo

City Property Taxes, Aids & Credits, and Revenue Base
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City of Delano

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<th>City Revenue Base</th>
<th>City Aids &amp; Credits</th>
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</thead>
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<tr>
<td>2003</td>
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Minnesota 2020
City of Detroit Lakes

City Property Taxes, Aids & Credits, and Revenue Base
Change Since 2002 in Constant 2010 Dollars Per Capita

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Minneapolis 2020
City of Faribault

City Property Taxes, Aids & Credits, and Revenue Base
Change Since 2002 in Constant 2010 Dollars Per Capita

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Data listed by property tax payable year.

City of Fergus Falls

City Property Taxes, Aids & Credits, and Revenue Base
Change Since 2002 in Constant 2010 Dollars Per Capita

City Property Taxes
City Revenue Base
City Aids & Credits

<table>
<thead>
<tr>
<th>Year</th>
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<th>City Aids &amp; Credits</th>
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City of Forest Lake

City Property Taxes, Aids & Credits, and Revenue Base

*Change Since 2002 in Constant 2010 Dollars Per Capita*

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<tr>
<th>Year</th>
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**City of Fridley**

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<tr>
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City of Golden Valley

City Property Taxes, Aids & Credits, and Revenue Base
Change Since 2002 in Constant 2010 Dollars Per Capita

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### City Property Taxes, Aids & Credits, and Revenue Base

**Change Since 2002 in Constant 2010 Dollars Per Capita**

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<thead>
<tr>
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City of Hibbing

City Property Taxes, Aids & Credits, and Revenue Base

Change Since 2002 in Constant 2010 Dollars Per Capita

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**Minnesota 2020**
City of Hugo

City Property Taxes, Aids & Credits, and Revenue Base

Change Since 2002 in Constant 2010 Dollars Per Capita

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City of Kasson

City Property Taxes, Aids & Credits, and Revenue Base
Change Since 2002 in Constant 2010 Dollars Per Capita

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Minnesota 2020
City of Lake City

City Property Taxes, Aids & Credits, and Revenue Base

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Minnesota 2020
City of Lino Lakes

City Property Taxes, Aids & Credits, and Revenue Base
Change Since 2002 in Constant 2010 Dollars Per Capita

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Data listed by property tax payable year.

Minnesota 2020
City of Litchfield

City Property Taxes, Aids & Credits, and Revenue Base

*Change Since 2002 in Constant 2010 Dollars Per Capita*

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<th>City Aids &amp; Credits</th>
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Data listed by property tax payable year.
City of Little Canada

City Property Taxes, Aids & Credits, and Revenue Base
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Data listed by property tax payable year.

Minneapolis 2020
City of Minneapolis

City Property Taxes, Aids & Credits, and Revenue Base

*Change Since 2002 in Constant 2010 Dollars Per Capita*

<table>
<thead>
<tr>
<th>Year</th>
<th>City Property Taxes</th>
<th>City Revenue Base</th>
<th>City Aids &amp; Credits</th>
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Minnesota 2020
City of Minnetonka

City Property Taxes, Aids & Credits, and Revenue Base

Change Since 2002 in Constant 2010 Dollars Per Capita

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Data listed by property tax payable year.

Minneapolis 2020
City of Montevideo

City Property Taxes, Aids & Credits, and Revenue Base
Change Since 2002 in Constant 2010 Dollars Per Capita

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Data listed by property tax payable year.

### City of Morris

#### City Property Taxes, Aids & Credits, and Revenue Base

*Change Since 2002 in Constant 2010 Dollars Per Capita*

<table>
<thead>
<tr>
<th>Year</th>
<th>City Property Taxes</th>
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<th>City Aids &amp; Credits</th>
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</thead>
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<tr>
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*City Property Taxes, Aids & Credits, and Revenue Base Change Since 2002 in Constant 2010 Dollars Per Capita*
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Data listed by property tax payable year.

Minnesota 2020
City of New Ulm

City Property Taxes, Aids & Credits, and Revenue Base
Change Since 2002 in Constant 2010 Dollars Per Capita

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Data listed by property tax payable year.

**Minnesota 2020**
City of North Mankato

City Property Taxes, Aids & Credits, and Revenue Base
Change Since 2002 in Constant 2010 Dollars Per Capita

<table>
<thead>
<tr>
<th>Year</th>
<th>City Property Taxes</th>
<th>City Revenue Base</th>
<th>City Aids &amp; Credits</th>
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<tbody>
<tr>
<td>2002</td>
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<td>2010</td>
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Data listed by property tax payable year.

Minnesota 2020

8/31/10
City of North St. Paul

City Property Taxes, Aids & Credits, and Revenue Base

Change Since 2002 in Constant 2010 Dollars Per Capita

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### City Property Taxes, Aids & Credits, and Revenue Base

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City of Owatonna

Minnesota 2020
City of Plymouth

City Property Taxes, Aids & Credits, and Revenue Base
Change Since 2002 in Constant 2010 Dollars Per Capita

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**Minnesota 2020**
City of Richfield

City Property Taxes, Aids & Credits, and Revenue Base
Change Since 2002 in Constant 2010 Dollars Per Capita

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Minnesota 2020
City of Robbinsdale

City Property Taxes, Aids & Credits, and Revenue Base

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<tr>
<td>2010</td>
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<td>-$56</td>
<td>-$142</td>
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</tbody>
</table>

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Minnesota 2020
City of Rosemount

City Property Taxes, Aids & Credits, and Revenue Base

*Change Since 2002 in Constant 2010 Dollars Per Capita*

<table>
<thead>
<tr>
<th>Year</th>
<th>City Property Taxes</th>
<th>City Revenue Base</th>
<th>City Aids &amp; Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>2002</td>
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<td>-45</td>
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<tr>
<td>2003</td>
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Minnesota 2020
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City Property Taxes, Aids & Credits, and Revenue Base

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Data listed by property tax payable year.

### City of Saint Paul

**City Property Taxes, Aids & Credits, and Revenue Base**

*Change Since 2002 in Constant 2010 Dollars Per Capita*

<table>
<thead>
<tr>
<th>Year</th>
<th>City Property Taxes</th>
<th>City Revenue Base</th>
<th>City Aids &amp; Credits</th>
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</thead>
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<tr>
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Data listed by property tax payable year.
City of Shakopee

City Property Taxes, Aids & Credits, and Revenue Base

Change Since 2002 in Constant 2010 Dollars Per Capita

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Data listed by property tax payable year.

**Minnesota 2020**
City of South St. Paul

City Property Taxes, Aids & Credits, and Revenue Base

Change Since 2002 in Constant 2010 Dollars Per Capita

<table>
<thead>
<tr>
<th></th>
<th>2002</th>
<th>2003</th>
<th>2004</th>
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Minnesota 2020
City of Victoria

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**Minnesota 2020**
City of Waite Park

City Property Taxes, Aids & Credits, and Revenue Base

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**Minnesota 2020**
City of Winona

City Property Taxes, Aids & Credits, and Revenue Base
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<tbody>
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City Property Taxes, Aids & Credits, and Revenue Base

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