

**Attachment B-2**  
**Cities with High Per Capita State Aids**

| City <sup>1</sup>   | Annual Per Capita State Aids <sup>2</sup> | Annual Property Tax Payable on Average Valued House <sup>3</sup> |
|---------------------|---|--|
| Mountain Iron       | \$881                                     | \$ 718   |
| Eveleth             | 841                                       | 325  |
| Chisholm            | 802                                       | 530  |
| Hibbing             | 723                                       | 473  |
| Babbitt             | 698                                       | 414  |
| Virginia            | 690                                       | 432  |
| Hoyt Lakes          | 684                                       | 490  |
| Nashwauk            | 679                                       | 366  |
| International Falls | 670                                       | 485  |
| Gilbert             | 649                                       | 564  |
| Ely                 | 646                                       | 645  |
| Aurora              | 605                                       | 547  |
| Keewatin            | 594                                       | 262  |
| Browns Valley       | 592                                       | 785  |
| Silver Bay          | 587                                       | 584  |
| Biwabik             | 559                                       | 546  |
| Buhl                | 550                                       | 293  |
| Blue Earth          | 534                                       | 901  |
| Cass Lake           | 528                                       | 716  |
| Madison             | 526                                       | 632  |
| Crosby              | 524                                       | 934  |
| Bovey               | 505                                       | 315  |
| Warroad             | 496                                       | 1,589  |
| Tracy               | 487                                       | 896  |
| Dawson              | 477                                       | 795  |
| Springfield         | 475                                       | 1,022  |
| Mountain Lake       | 471                                       | 691  |
| Slayton             | 466                                       | 605  |
| Morris              | 464                                       | 1,405  |

<sup>1</sup> Analysis covered 496 out of about 855 Minnesota cities. Excluded are all those categorized as small Greater Minnesota cities by LMC in its 2003 cluster analysis. Probably many of the smaller cities receive high per capita amounts of state aid.

<sup>2</sup> Includes only LGA, city share of MVHC and taconite aids. Other aids were not analyzed. Some would be payable to many, if not all, of these cities, so total state aids amount used in calculation almost certainly is understated for most if not all. Per capita amount derived by dividing total state aids amount by 2007 population per Minnesota Demographic Center.

<sup>3</sup> Average house value from MN DOR. Main combined tax rate for each city from MN DOR. Amount shown as tax payable is average house value x 1% class rate x main combined tax rate – MVHC – THC (if applicable). There may be other minor credits applicable to some homeowners in some cities, but any such credits are disregarded here.

|                     |     |       |
|---------------------|-----|-------|
| Marble              | 456 | 292   |
| Wheaton             | 453 | 845   |
| Crookston           | 451 | 1,043 |
| Preston             | 448 | 1,029 |
| Lakefield           | 445 | 790   |
| Ortonville          | 440 | 849   |
| Aitkin              | 439 | 953   |
| Coleraine           | 439 | 1,040 |
| Canby               | 438 | 876   |
| Sleepy Eye          | 431 | 851   |
| Madelia             | 430 | 1,121 |
| Pelican Rapids      | 430 | 707   |
| Pipestone           | 430 | 669   |
| Wells               | 423 | 560   |
| Clarkfield          | 422 | 676   |
| Fosston             | 422 | 921   |
| Bird Island         | 419 | 646   |
| Red Lake Falls      | 417 | 1,192 |
| Ada                 | 414 | 676   |
| Proctor             | 414 | 1,492 |
| Sacred Heart        | 414 | 704   |
| Hallock             | 413 | 720   |
| Gaylord             | 412 | 1,249 |
| Blooming<br>Prairie | 410 | 1,461 |
| Fulda               | 408 | 495   |
| Renville            | 408 | 896   |
| Truman              | 408 | 379   |
| Fairfax             | 405 | 841   |
| Winnebago           | 405 | 472   |
| Rushford            | 404 | 961   |
| Janesville          | 402 | 1,427 |