477A.0124 COUNTY PROGRAM AID.

Subdivision 1. MS 2013 Supp [Repealed, 2014 c 308 art 9 s 94]

Subd. 2. **Definitions.** (a) For the purposes of this section, the following terms have the meanings given them.

(b) "County program aid" means the sum of "county need aid," "county tax base equalization aid," and "county transition aid."

(c) "Age-adjusted population" means a county's population multiplied by the county age index.

(d) "County age index" means the percentage of the population age 65 and over within the county divided by the percentage of the population age 65 and over within the state, except that the age index for any county may not be greater than 1.8 nor less than 0.8.

(e) "Population age 65 and over" has the meaning given in section 477A.011, subdivision 3b.

(f) "Part I crimes" means the annual number of Part I crimes reported for each county by the Department of Public Safety. By July 1 of each year, the commissioner of public safety shall certify to the commissioner of revenue the number of Part I crimes reported for each county for the three most recent calendar years available.

(g) "Households receiving Supplemental Nutrition Assistance Program (SNAP) benefits" means the average monthly number of households receiving SNAP benefits for the three most recent years for which data is available. By July 1 of each year, the commissioner of children, youth, and families must certify to the commissioner of revenue the average monthly number of households in the state and in each county that receive SNAP benefits, for the three most recent calendar years available.

(h) "County net tax capacity" means the county's adjusted net tax capacity under section 273.1325.

(i) "Group A offenses" means the annual number of Group A offenses under the National Incident-Based Reporting System reported for each county by the Department of Public Safety. By July 1 of each year, the commissioner of public safety shall certify to the commissioner of revenue the number of Group A offenses reported for each county for the three most recent full calendar years available.

(j) "Adjusted offenses" means the county's average annual number of Group A offenses for the three-year period ending with the second prior calendar year to the year in which the aid is certified. For aids payable in 2024 and 2025 only, for the purpose of the three-year average calculated under this paragraph, the commissioner must substitute the annual number of Part I crimes for any year in which the annual number of Group A offenses is not available.

Subd. 3. **County need aid.** The money appropriated to county need aid each calendar year shall be allocated as follows: 40 percent based on each county's share of age-adjusted population, 40 percent based on each county's share of the state total of households receiving SNAP benefits, and 20 percent based on each county's share of the state total of adjusted offenses.

Subd. 4. **County tax-base equalization aid.** (a) For 2006 and subsequent years, the money appropriated to county tax-base equalization aid each calendar year, after the payment under paragraph (f), shall be apportioned among the counties according to each county's tax-base equalization aid factor.

(b) A county's tax-base equalization aid factor is equal to the amount by which (i) $190 times the county's population, exceeds (ii) nine percent of the county's net tax capacity.

(c) In the case of a county with a population less than 10,000, the factor determined in paragraph (b) shall be multiplied by a factor of three.

(d) In the case of a county with a population greater than or equal to 10,000, but less than 12,500, the factor determined in paragraph (b) shall be multiplied by a factor of two.

(e) In the case of a county with a population greater than 500,000, the factor determined in paragraph (b) shall be multiplied by a factor of 0.25.

(f) Beginning with aid payable in 2019, the amount under paragraph (b), item (i), shall be increased by the ratio of the statewide net tax capacity per capita to the statewide net tax capacity per capita in the 2016 assessment year, provided that in no case shall the ratio be less than one or the ratio in the prior year, whichever is greater. The amount shall be rounded to the nearest $10. The statewide net tax capacity per capita shall be calculated using the most recent population available for the relevant assessment year at the time of the calculation of the aid by the commissioner under section 477A.014.

(g) For distributions in 2018 and subsequent years, the allocation to a county under paragraphs (a) to (e) shall not be less than:

(1) an amount equal to 0.27 percent of the total appropriation available for that year under section 477A.03, subdivision 2b, paragraph (b); or

(2) 95 percent of the tax base equalization aid for the county in the prior year, whichever is greater.

If the sum of aids payable to counties under this subdivision exceeds the limit under section 477A.03, subdivision 2b, paragraph (b), the distribution for those counties whose aid amounts exceed their minimum aid must be proportionately reduced so that the amount of aid distributed under this subdivision does not exceed the limit in section 477A.03, subdivision 2b, paragraph (b).

Subd. 5. MS 2017 Supp [Repealed, 1Sp2017 c 1 art 4 s 33]

Subd. 6. MS 2013 Supp [Repealed, 2014 c 308 art 9 s 94]

Subd. 7. **County aid calculations.** Data used in calculating aids to counties under this section shall be the most recently available data as of January 1 in the year in which the aid is calculated.

History: *1Sp2003 c 21 art 6 s 5; 2005 c 151 art 4 s 10,11; 2008 c 366 art 2 s 6; 1Sp2011 c 7 art 6 s 15; 2013 c 143 art 14 s 106; 2014 c 308 art 9 s 89; 1Sp2017 c 1 art 4 s 12,13; art 18 s 4; 1Sp2019 c 9 art 1 s 42; 2023 c 64 art 4 s 9,10; 2024 c 80 art 8 s 70*