Summary of County Program Aid (CPA)  
Certified for 2018

County Program Aid for 2018 has two components:

I. County Need Aid  
II. County Tax Base Equalization Aid

2017 Law Changes

The 2017 legislative session made the following changes to the calculation of County Program Aid during:

- Repealed County Transition Aid;  
- Set a minimum amount of Tax Base Equalization Aid (TBEA) that a county can receive;  
- Eliminated additional aid amounts to Anoka and Washington counties;  
- Adjusted the data used in the calculation to data that is available as of January 1 of the certification year.

I. County Need Aid

A total of $103,795,000 is available for county need aid. There is a reduction of $500,000 retained by the Department of Revenue to reimburse the office of Management and Budget, plus an addition of $131,116 unused public defender funds, leaving a net amount of $103,431,116 distributed to counties based on need, as follows:

- $40,172,446 distributed based on the percent share of total state households in your county that receive food stamps  
- $40,172,446 distributed based on the population weighted by percent over 65 in your county  
- $20,086,224 distributed based on the percent share of total state part I crimes in your county  
- For 2015 through 2024, $3,000,000 distributed to Beltrami County to be used for out-of-home placement costs.
II. County Tax Base Equalization Aid

A total of $130,873,444 is available for tax base equalization aid (TBEA) for calendar year 2018. A reduction of $214,000 is made for state costs, bringing the net amount distributed to counties for tax base equalization aid to $130,659,444.

Your county’s TBEA is equal to the greater of:

1) the county’s tax base equalization factor; or

2) the greater of either 0.27% of the statewide total appropriation for TBEA or 95% of your county’s TBEA from the previous year.

The county’s tax base equalization factor is the amount by which $190 times the county’s population exceeds 9 percent of the county’s net tax capacity. The factor is adjusted for population as follows:

- If the county's population is less than 10,000, the factor is multiplied by 3.
- If the county's population is greater than 10,000, but less than 12,500, the factor is multiplied by 2.
- If the county's population is greater than 500,000, the factor is multiplied by .25.

Once the tax base equalization factor is adjusted for population, it is compared against 0.27% of the statewide total appropriation for TBEA (which is $325,780 for aids payable in 2018) and the amount that equals 95% of the TBEA your county received in the previous year. The greatest of these is your county’s final TBEA.

CPA Payment Dates

CPA payable in 2018 will be paid to counties on July 20, 2018 and December 26, 2018.