

Summary of County Program Aid (CPA) Certified for 2024

2024 County Program Aid has two components:

- I. County Need Aid
- II. County Tax-Base Equalization Aid (TBEA)

2023 Law Changes

The 2023 Legislature increased the total appropriation for County Program Aid by \$80 million. For aid payable in 2024 the increases by component are:

- The amount for County Need Aid increased from \$118,795,000 to \$154,197,053
- The amount for County Tax-Base Equalization Aid increased from \$145,873,444 to \$190,471,391

I. County Need Aid

A total of \$153,896,501 is available for County Need Aid for calendar year 2024.

Appropriation	\$154,197,053
Transfer to Board of Public Defense	-\$500,000
Unused fiscal year 2022 public defender funds	+199,448
<u>Amount Available</u>	<u>\$153,896,501</u>

This amount will be distributed to counties based on the statutory determination of need as follows:

- \$60,358,601 distributed based on the percent share of population age 65 and over in your county;
- \$60,358,600 distributed based on the percent share of total state households in your county that receive SNAP benefits;
- \$30,179,300 distributed based on the percent share of total state Group A offenses in your county; and
- For 2015 through 2024, \$3,000,000 is distributed to Beltrami County to be used for out-of-home placement costs.

II. County Tax-Base Equalization Aid

A total of \$190,257,391 is available for county tax-base equalization aid (TBEA) for calendar year 2024.

Appropriation	\$190,471,391
Transfer to Legislative Budget Office	-\$207,000
Transfer to Department of Education	-\$7,000
<u>Amount Available</u>	<u>\$190,257,391</u>

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 at which \$190 plus the ratio of the most recent statewide net tax capacity (NTC) per capita divided by the 2016 statewide NTC per capita, multiplied by the county's population, exceeds 9 percent of the county's NTC. 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 0.25

Once the tax-base equalization factor is adjusted for population, it is compared against 0.27% of the statewide total appropriation for TBEA (\$513,695 for aid payable in 2024) and the amount that equals 95% of the TBEA your county received in the previous year. The greatest of these three is your county's final TBEA.

CPA Payment Dates

CPA is paid to counties on July 20 and December 26 each year.