
Summary of Town Aid Certified for 2026

A total of \$10,000,000 is available for Town Aid. All towns receive aid, and for 2026 there are 1,775.

Town Aid is calculated by multiplying a statutorily provided constant by three factors. In the event the total calculated does not equal \$10,000,000, all aid amounts are adjusted proportionately to reach \$10,000,000. The three factors are:

- I. Agricultural Property Factor
- II. Area Factor
- III. Population Factor

I. Agricultural Property Factor

The agricultural property factor is the ratio of adjusted net tax capacity of agricultural property located in a town, to the adjusted net tax capacity of all other property located in the town. For Town Aid, agricultural property includes homestead and nonhomestead agricultural property, rural vacant land, and noncommercial seasonal recreational property. Each town's final agricultural factor cannot exceed eight.

II. Area Factor

The area factor is based on the most recent estimate of a town's total acreage. This amount includes both land and water acreage. The area estimate is current as of July 1, 2025, updated to include all annexations and detachments. The final area factor is a town's acreage, limited to 50,000 acres.

III. Population Factor

The population factor is calculated by taking the square root of each town's total population.

2025 Law Change

An amendment was made to the calculation of aid ensuring the full \$10,000,000 is allocated to towns.

Town Aid Payment Dates

Town Aid is paid to towns on July 20 and December 26 each year.