

MINNESOTA • REVENUE

LOCAL GOVERNMENT Mandates in Local Government

April 25, 2011

Property Taxes and Local Aids Only -- See Separate Analysis for State Taxes

| | Yes | No |
|---------------------------------|-----|----|
| DOR Administrative Cost/Savings | | X |

Department of Revenue

Analysis of H.F. 0519 (Drzakowski) as introduced (Articles 5 and 8)

Article 5 of the bill would remove a number of local government mandates relating to compensation reporting, financial auditing, and web site publication.

Article 8 section 1 of the bill would suspend county local maintenance of effort requirements in years that levy limits are in effect, except in those cases where spending is required by federal law and there would be a cost to the state general fund without the requirement. Current law levy limits expire after taxes payable year 2011. The suspension would take effect the day following final enactment.

There is no assumed impact to the state general fund.

Source: Minnesota Department of Revenue
Property Tax Division - Research Unit
http://www.taxes.state.mn.us/legal_policy

hf0519_pt_1/nrg