MINNESOTA · REVENUE

PROPERTY TAX
Tax Statements Modification

March 10, 2011

	Yes	No
DOR Administrative Cost/Savings		**X**

Department of Revenue
Analysis of H.F. 0996 (Runbeck) as introduced

	Fund Impact			
	FY2012	**FY2013**	**FY2014**	**FY2015**
	(000's)			
General Fund	$0	$0	$0	$0

Effective for tax statements in taxes payable in 2012 and thereafter.

EXPLANATION OF THE BILL

The bill requires that each non-school levy be listed on the tax statement mailed to taxpayers.

REVENUE ANALYSIS DETAIL

In practice, the additional language would require each special taxing district to be listed separately, making the statement 2 pages long in some jurisdictions.

PROPERTY TAX BENCHMARKS **(Minn. Stat. § 270C.991)**

Transparency, Understandability, Simplicity & Accountability	Increase	Increase in special taxing district levy accountability
Efficiency & Compliance	Decrease	Additional tax statement programming and processing costs for counties.
Equity (Vertical & Horizontal)	Neutral	
Stability & Predictability	Neutral	
Competitiveness for Businesses	Neutral	
Responsiveness to Economic Conditions	Neutral	

The bill is scored on a three point scale (decrease, neutral, increase) for each principle in comparison to current law.

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

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