

MINNESOTA • REVENUE

PROPERTY TAX Assessors Holding Multiple Offices

April 11, 2003

Department of Revenue
Analysis of H.F. 950 (Dempsey) 1st Engrossment

	Yes	No
Separate Official Fiscal Note Requested		
Fiscal Impact		
DOR Administrative Costs/Savings		

Revenue Gain or (Loss)

	<u>F.Y. 2004</u>	<u>F.Y. 2005</u>	<u>F.Y. 2006</u>	<u>F.Y. 2007</u>
		(000's)		
General Fund	\$0	\$0	\$0	\$0

Effective January 2, 2004.

EXPLANATION OF THE BILL

Current Law: County assessors are appointed by boards of county commissioners in each county, subject to approval by the commissioner of revenue.

Proposed Law: The person appointed as the county assessor also may serve as the county auditor, county treasurer, or county auditor-treasurer if those offices are appointive, provided that the person in the combined office must not serve on the county board of appeal and equalization. In a county in which the office of auditor, treasurer, or auditor-treasurer is an elective position, a person appointed as the county assessor also may serve in one of those positions if a proposal to make the affected office appointive has been approved and will be effective within five years. A county assessor must not also be the county attorney, a county board member, or a city council member for a city in the same county. A city assessor must not also be a city council member for the same city. The requirements for specified affidavits when the county assessor submits the assessment books to the county auditor are repealed.

REVENUE ANALYSIS DETAIL

- The proposal will have no impact on the state general fund.

Number of Taxpayers Affected: None

Source: Minnesota Department of Revenue
Tax Research Division
<http://www.taxes.state.mn.us/polic.html#analyses>