

MINNESOTA • REVENUE

PROPERTY TAX

Game Refuge Payments to Counties

April 12, 2004

Department of Revenue

Analysis of H.F. 2928 (Blaine) / S.F. 2725 (Koering)

	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>
General Fund	\$0	(530)	(530)	(530)

(000's)

Effective July 1, 2004.

EXPLANATION OF THE BILL

Current Law: Annual payments are made to each county having public hunting areas and game refuges. Money to make the payments is appropriated annually from the general fund. The payment amount is the greatest of:

- 1) 35% of the gross receipts from all special use for public hunting or game refuges;
- 2) 50¢ per acre on land purchased actually used for public hunting or game refuges; or
- 3) 0.75% of the appraised value of purchased land actually used for public hunting and game refuges.

Proposed Law: Under the proposal, payments would also be made to counties for land owned by another state agency for military purposes and managed by the DNR as a game refuge.

REVENUE ANALYSIS DETAIL

- According to the Department of Natural Resources, Camp Ripley State Game Refuge in Morrison County has about 44,000 acres of game refuge land for military purposes that would be eligible for the land payments. The number of acres is assumed to remain constant for the near term.
- The average estimated market value for this land is \$1,608 per acre. It is estimated the payment would equal about \$530,000 beginning in FY 2005.

Number of Taxpayers: One county.

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

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