

# MINNESOTA • REVENUE

**PROPERTY TAX  
Itasca County Cemetery  
Association Levy Limit Increase**

April 25, 2005

	Yes	No
Separate Official Fiscal Note Requested		X
<b>Fiscal Impact</b>		
DOR Administrative Costs/Savings		X

Department of Revenue  
Analysis of S.F. 2092 (Saxhaug) / H.F. 2301 (Solberg)

**Fund Impact**

	<u>F.Y. 2006</u>	<u>F.Y. 2007</u>	<u>F.Y. 2008</u>	<u>F.Y. 2009</u>
General Fund	\$0	(Negligible)	(Negligible)	(Negligible)

(000's)

Effective for taxes payable in 2006 and thereafter.

**EXPLANATION OF THE BILL**

**Current Law:** The cities of Coleraine and Bovey and each town which is a member of the Lakeview Cemetery Association are authorized to each levy a tax and make an appropriation not to exceed \$15,000 annually to the cemetery association for cemetery purposes.

**Proposed Law:** The bill would increase the levy and appropriation limit for the cemetery association from \$15,000 to \$25,000 annually.

**REVENUE ANALYSIS DETAIL**

- The proposed increased levy authority is likely to increase the property tax burden on all properties including homesteads. If the maximum levy were imposed, the increased property tax burden on homesteads caused by the increased levy would increase state-paid homeowner property tax refunds by less than \$5,000 beginning in FY 2007.

**Number of Taxpayers:** All property taxpayers in a city or town levying for the Lakeview Cemetery Association in Itasca County would be affected by the increased levy.

Source: Minnesota Department of Revenue  
Tax Research Division  
[http://www.taxes.state.mn.us/taxes/legal\\_policy](http://www.taxes.state.mn.us/taxes/legal_policy)