

# MINNESOTA • REVENUE

## PROPERTY TAX Animal Cruelty Prevention Special

### Levy

March 11, 2005

Department of Revenue  
Analysis of S.F. 551 (Larson) / H.F. 640 (Nornes)

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

### 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	(Unknown)	(Unknown)	(Unknown)

(000's)

Special levy effective for taxes payable in 2006 and thereafter.  
Appropriation limit increase effective January 1, 2006.

### EXPLANATION OF THE BILL

**Current Law:** Current law allows a city or county to appropriate an amount for maintenance and support of a city or county society for the prevention of cruelty to animals. This amount is not to exceed in any one year the sum of 50¢ per capita based upon the county's or city's most recent federal census population or \$4,800, whichever is greater.

**Proposed Law:** The bill allows a city or county to impose a special levy to pay for the maintenance and support of animal cruelty prevention societies. Any amount levied in the previous levy year and included in a city's or county's previous year levy limit must be deducted from the levy limit base for the current year levy limit. The bill also increases the per capita appropriation limit to \$1.

### REVENUE ANALYSIS DETAIL

- The impact on the state general fund is unknown.
- It is not known how many cities or counties would choose to impose a special levy to support animal cruelty prevention societies. If cities or counties choose to impose special levies, there is a possibility for some small increase in state payments of homestead property tax refunds due to the increased property tax burden on homeowners.

**Number of Taxpayers:** Unknown.

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)