

# MINNESOTA • REVENUE

## PROPERTY TAX

### School Judgment Levy Modification

April 23, 2008

Department of Revenue  
Analysis of H.F. 4209 (Dawnie)

	Yes	No
DOR Administrative Costs/Savings		X

	<b>Fund Impact</b>			
	<b><u>F.Y. 2008</u></b>	<b><u>F.Y. 2009</u></b>	<b><u>F.Y. 2010</u></b>	<b><u>F.Y. 2011</u></b>
		(000's)		
General Fund	\$0	\$0	\$0	\$0

Effective for property taxes payable in 2009 and thereafter.

### EXPLANATION OF THE BILL

The bill modifies the school tax levy for judgment by allowing districts to replace federal funds that have been disallowed because of a federal audit.

### REVENUE ANALYSIS DETAIL

- According the Department of Education, no particular case is involved at this time.
- In the future, net taxes may be affected by the levy change. A portion of those levies would be paid by homesteads. Property tax refunds would be proportionately affected by homestead net tax changes.

**Number of Taxpayers:** None.

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

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