

MINNESOTA • REVENUE

PROPERTY TAX

Lakeview Cemetery Association – Creation and Levy Authority

April 17, 2007

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue

Analysis of S.F. 125 (Saxhaug) / H.F. 213 (Anzelc)

The bill would allow for the creation of the Lakeview Cemetery Association in Itasca County. Municipalities eligible for inclusion in the association are the cities of Coleraine, Bovey, Taconite, Marble, and Calumet, and the towns of Iron Range, Lawrence, Greenway, and Trout Lake. The association would be created by a joint powers agreement, and a municipality may choose to not participate in the association.

The association may levy a property tax that is in addition to all other taxes levied, including taxes levied for cemetery purposes by the city or town. The levy would be disregarded in the calculation of all other rate or per capita tax levy limitations.

The proposed levy authority could increase the property tax burden on all properties including homesteads. The increased property tax burden on homesteads could increase state-paid homeowner property tax refunds by a small amount.

Source: Minnesota Department of Revenue
Tax Research Division

http://www.taxes.state.mn.us/taxes/legal_policy

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