

MINNESOTA • REVENUE

PROPERTY TAX Annexation Levy Limit Changes

March 4, 2008

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F. 2082 (Wergin) / H.F. 2358 (Olson)

The bill exempts cities from levy limits shared levies from annexed townships by creating a special levy category. Payments made to a township required by an annexation agreement by a city would be exempt from levy limits. Assumed effective for taxes payable 2009.

Cities are not currently under levy limits, therefore there would be no general fund impact from this provision.

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

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