

# MINNESOTA • REVENUE

## PROPERTY TAX

### Public Improvements Financing and Mail Election Modifications

April 2, 2009

|                                     | Yes | No |
|-------------------------------------|-----|----|
| DOR Administrative<br>Costs/Savings |     | X  |

Department of Revenue

Analysis of H.F. 1298 (Lenczewski) / S.F. 1257 (Bakk)

The bill would make a number of modifications relating to issuing bonds and financing for public improvements, special service districts, and restrictions on mail elections.

The bill would expand the definition of capital equipment and improvements for purposes of issuing debt obligations, modify the treatment of residential property in a special service district, and remove the limit on the number of questions that may be submitted at a mail election, among other modifications.

Most sections of the proposal would become effective the day following final enactment.

The bill would have no impact state revenues.

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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