

MINNESOTA • REVENUE

PROPERTY TAX Maintenance of Effort

January 16, 2009

**Property Taxes and Local Aids Only –
See Separate Analysis for State Taxes**

	Yes	No
DOR Administrative Costs/Savings		

Department of Revenue
Analysis of S.F. 49 (Bakk) / H.F. 95 (Lenczewski)

Legislative session 2008, chapter 366, article 3 included a provision to suspend all county maintenance of effort matching fund requirements for the taxes payable years that levy limits are in effect.

The bill would repeal this provision, effective retroactively from July 1, 2008.

The original provision was not assumed to cause any county to reduce its levy. Counties were notified to expect a repeal of the provision. This bill will therefore have no impact on any state funds.

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

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