

MINNESOTA • REVENUE

PROPERTY TAX Duluth Seaway Port Authority Levy

April 15, 2009

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue

Analysis of S.F. 2069 (Prettner Solon) / H.F. 2304 (Huntley)

The bill replaces a mandatory levy by the city of Duluth for the seaway port authority with a direct levy by the seaway port authority as a special taxing district. The tax must not exceed 0.01813 percent of taxable market value (same as current law). The county shall administer the property tax levy. Effective for taxes levies in 2009, for taxes payable 2010 and thereafter.

Assuming the special taxing district's boundaries are the same as the city of Duluth's, there is no increase in levy, and no general fund impact.

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

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