

MINNESOTA • REVENUE

PROPERTY TAX

Carlton County Cemetery Tax Levy Authorization

March 20, 2012

	Yes	No
DOR Administrative Cost/Savings		X

Department of Revenue

Analysis of H.F. 2320 (Hilty) / S.F. 1915 (Lourey) as introduced

Effective for taxes payable in 2013 and thereafter.

The proposal would authorize Carlton County to annually levy in and for the unorganized township of Sawyer for cemetery purposes. The authority would become effective upon local approval.

The proposal would not impact the state general fund. Under current law, general county levy limits are not in effect and the overall property tax levy authority of Carlton County would be unaffected.

PROPERTY TAX BENCHMARKS (Minn. Stat. § 270C.991)

Transparency, Understandability, Simplicity & Accountability Neutral Creating levy authority for a specific purpose would be a modest increase in transparency.

Efficiency & Compliance Neutral

Equity (Vertical & Horizontal) Neutral

Stability & Predictability Neutral

Competitiveness for Businesses Neutral

Responsiveness to Economic Conditions Neutral

The bill is scored on a three point scale (decrease, neutral, increase) for each principle in comparison to current law.

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

hf2320(sf1915)_pt_1/nrg