MINNESOTA · REVENUE

March 12, 2012

PROPERTY TAX
Special Taxing Districts Requirement on Property Tax Statements

	Yes	No
DOR Administrative Cost/Savings		X

Department of Revenue
Analysis of S.F. 1829 (Robling) / H.F. 2381 (Runbeck) as introduced

Effective for tax statements in taxes payable in 2012 and thereafter.

EXPLANATION OF THE BILL

The bill requires that special taxing district levies exceeding 25% of the total of all special taxing district levies be listed separately on the tax statement mailed to taxpayers. Contact information for these special taxing districts must also be included. Effective for tax statements beginning in 2013 and thereafter.

REVENUE ANALYSIS DETAIL

In practice, the additional language would require each special taxing district to be listed separately, potentially making the statement 2 pages long in some jurisdictions.

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

Transparency, Understandability, Simplicity & Accountability	Increase	Increase in special taxing district levy accountability
Efficiency & Compliance	Decrease	Additional tax statement programming and processing costs for counties.
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

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