

# MINNESOTA • REVENUE

## PROPERTY TAX

### Carlton County; Cemetery Tax Levy Authority

February 11, 2013

	Yes	No
DOR Administrative Cost/Savings		X

Department of Revenue

Analysis of S.F. 0019 (Lourey) / H.F. 0055 (Sundin) as introduced

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.

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*Efficiency & Compliance*      Neutral

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*Equity (Vertical & Horizontal)*      Neutral

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*Stability & Predictability*      Neutral

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*Competitiveness for Businesses*      Neutral

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*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  
[www.revenue.state.mn.us/research\\_stats/pages/revenue-analyses.aspx](http://www.revenue.state.mn.us/research_stats/pages/revenue-analyses.aspx)

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