

# MINNESOTA • REVENUE

**PROPERTY TAX**  
**Board of Water and Soil Resources**  
**Levy Authority**

March 12, 2013

	Yes	No
DOR Administrative Cost/Savings		X

Department of Revenue  
 Analysis of H.F. 0613 (Hansen) 1st Engrossment

**Fund Impact**

	<u>FY2014</u>	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>
	(000's)			
General Fund	\$0	\$0	\$0	\$0

Effective date is assumed to be August 1, 2013.

**EXPLANATION OF THE BILL**

The bill would make modifications to the Board of Water and Soil Resources. The modifications include specifying local levy authority for implementation funds for a comprehensive watershed management plan, authorizing the use of county conservation fees to be used for matching funds for base grants, and eliminating the board's cost-share fund allocation requirements.

**REVENUE ANALYSIS DETAIL**

- The modifications related to local water planning and management is assumed to have no state cost impact. The local jurisdictions have the authority to levy for the cost of implementing a watershed management plan in their overall levy under current law.

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

<i>Transparency, Understandability, Simplicity &amp; Accountability</i>	Neutral
<i>Efficiency &amp; Compliance</i>	Neutral
<i>Equity (Vertical &amp; Horizontal)</i>	Neutral
<i>Stability &amp; Predictability</i>	Neutral
<i>Competitiveness for Businesses</i>	Neutral
<i>Responsiveness to Economic Conditions</i>	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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