

# MINNESOTA • REVENUE

March 04, 2013

## PROPERTY TAX

### Property Tax Due Date Modifications

	Yes	No
DOR Administrative Cost/Savings		X

Department of Revenue

Analysis of H.F. 0722 (Johnson, B.) / S.F. 0905 (Nienow) as introduced

### EXPLANATION OF THE BILL

The bill grants owners of homestead property who are federal active servicemen a six month grace period in complying with property tax payment due dates. No penalties may accrue during this period. A written copy of orders or form DD214 showing dates of service must be submitted. Taxpayers on federal active service may not be deemed delinquent if due dates occur while on active service.

### REVENUE ANALYSIS DETAIL

The bill would have no state general fund impacts from Department of Revenue administered aids and credits.

The bill would reduce the amount of penalties distributed to schools and counties. Lower school penalties will reduce a offset to state education aids, increasing state costs.

### 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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