

# MINNESOTA • REVENUE

March 11, 2013

## PROPERTY TAX Isanti Area Joint Operating Fire District

	Yes	No
DOR Administrative Cost/Savings		x

Department of Revenue

Analysis of H.F. 1357 (Daudt) / S.F. 1208 (Benson) as introduced

### Fund Impact

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

Effective date assumed to be August 1, 2013.

### EXPLANATION OF THE BILL

The bill would provide authority for the city of Isanti together with one or more of the towns of Athens, Stanford, Bradford, Isanti, and Oxford to establish the Isanti Area Joint Operating Fire District. Any other contiguous town or statutory city may join the district with the approval from the district board. Withdrawal of a city or town from the fire district will require a two years' notice. The fire district may impose a property tax on real property located within the district in an amount sufficient to fund fire protection services.

### REVENUE ANALYSIS DETAIL

- The establishment of the Isanti Area Joint Operating Fire District for the city of Isanti is assumed to have no state cost impact. The cities and towns have the authority to levy for the costs of fire protection services 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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