

# MINNESOTA • REVENUE

## PROPERTY TAX Special Service and Housing Improvement Districts Deadline Repealed

March 08, 2013

	Yes	No
DOR Administrative Cost/Savings		X

Department of Revenue

Analysis of S.F. 0212 (Franzen) / H.F. 0350 (Simon) as introduced

Under current law, a special service district or housing improvement district established before June 30, 2013 requires no special legislative authorization. After June 30, 2013 the establishment of these districts would each require special legislative authorization.

The bill would repeal the June 30, 2013 deadline after which special legislative authorization would be required to establish a special service district or housing improvement district.

There is assumed to be no impact to the state general fund from the proposed changes.

### 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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