

MINNESOTA • REVENUE

PROPERTY TAX

Cities allowed to collect civil penalties and fees as a special assessment

March 26, 2014

	Yes	No
DOR Administrative Cost/Savings		X

Department of Revenue

Analysis of H.F. 1766 (Masin) / S.F. 1595 (Carlson) as introduced

EXPLANATION OF THE BILL

The proposal authorizes cities to collect civil penalties and fees as a special assessment. The proposal allows cities to require by ordinance that any penalties or fees imposed because of property-related violations be assessed on either (1) the property which was the subject matter of the penalties or fees or (2) the property which was the location of any circumstances which resulted in the penalties or fees.

REVENUE ANALYSIS DETAIL

There is no assumed impact to the state general fund due to the proposed change in local special assessment authority.

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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