

MINNESOTA • REVENUE

PROPERTY TAX

Anoka county public safety improvements and equipment projects property tax levy authorization

March 07, 2014

	Yes	No
DOR Administrative Cost/Savings		X

Department of Revenue

Analysis of S.F. 2387 (Hoffman) / H.F. 2784 (Runbeck) 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 for taxes payable in 2013.

EXPLANATION OF THE BILL

The proposal would allow Anoka County levy authority, in addition to debt incursion, to finance countywide public safety improvements and equipment. The public safety projects would be required to be approved by the Anoka County Joint Law Enforcement Council. The county's authority to levy for public safety projects would expire on December 31, 2023.

REVENUE ANALYSIS DETAIL

- The proposal is assumed to have no impact the state general fund. Under current law, general county levy limits are not in effect and the overall property tax levy authority of Anoka County would be unaffected.

Source: Minnesota Department of Revenue
Property Tax Division - Research Unit
www.revenue.state.mn.us/research_stats/pages/revenue-analyses.aspx

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

<i>Transparency, Understandability, Simplicity & Accountability</i>	Increase	The proposal would increase transparency for taxpayers because the property tax statement would include a separate line item identifying the cost of the improvements.
<i>Efficiency & Compliance</i>	Neutral	
<i>Equity (Vertical & Horizontal)</i>	Neutral	
<i>Stability & 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.