

MINNESOTA • REVENUE

PROPERTY TAX

**Stearns County; supplemental county
program aid payment provided**

April 25, 2016

	Yes	No
DOR Administrative Cost/Savings		X

Department of Revenue

Analysis of H.F. 3958 (Anderson, P.) / S.F. 3586 (Abeler) as introduced

Fund Impact

	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>
		(000's)		
CPA Appropriation Increase	\$0	(\$52)	\$0	\$0

Effective for aids payable 2016

EXPLANATION OF THE BILL

The proposed bill would increase the need aid appropriation in County Program Aid (CPA) by \$52,288 for aids payable 2016. The additional appropriation would go to Stearns County. Stearns County would be required to spend the money to pay the 2016 property taxes for certain properties in Sauk Centre.

REVENUE ANALYSIS DETAIL

Increasing the appropriation for CPA would increase costs to the state general fund by \$52,288 in FY 2017.

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

<i>Transparency, Understandability, Simplicity & Accountability</i>	Decrease	Provision is uncodified so it is not included with other CPA statutes
<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.