

MINNESOTA • REVENUE

PROPERTY TAX

Township board officer local appeal and equalization course training waiver authorization

April 25, 2016

	Yes	No
DOR Administrative Cost/Savings		X

Department of Revenue

Analysis of S.F. 3540 (Sparks) / H.F. 3911 (Davids) as introduced

Fund Impact

	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>
	(000's)			
General Fund	\$0	\$0	\$0	\$0

Effective the day following final enactment

EXPLANATION OF THE BILL

The proposed bill would waive the requirement that at least one member on the local board of appeal and equalization have attended an appeals and equalization course training within the last four years. The proposed bill would apply to townships boards in 2016.

REVENUE ANALYSIS DETAIL

This proposal would have no impact on the state general fund.

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>	Neutral	
<i>Efficiency & Compliance</i>	Neutral	
<i>Equity (Vertical & Horizontal)</i>	Decrease	Potentially non-uniform educational requirements for board of appeal and equalization members may cause non-uniform appeal results
<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.