

PROPERTY TAX

Disabled veteran's homestead market value exclusion administration data sharing permission

February 27, 2019

	Yes	No
DOR Administrative Cost/Savings		X

Department of Revenue

Analysis of S.F. 0058 (Jasinski) / H.F. 0203 (O'Neill) as introduced

Effective the day following final enactment.

EXPLANATION OF THE BILL

Under current law, the county veterans service officer must certify to the assessor the address and disability rating of each veteran receiving the exclusion.

The proposal clarifies that the county veterans service officer and the assessor may exchange private and nonpublic data as needed to determine a taxpayer's eligibility for the exclusion.

REVENUE ANALYSIS DETAIL

- This provision would have no impact on the state general fund.

Number of Taxpayers: Approximately 15,000 taxpayers currently receive the exclusion.

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

<i>Transparency, Understandability, Simplicity & Accountability</i>	Neutral
<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.

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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