

PROPERTY TAX
**Property Tax Policy and Technical
Changes**

March 13, 2019

**Property Taxes and Local Aids Only --
See Separate Analysis for State Taxes**

	Yes	No
DOR Administrative Cost/Savings		X

Department of Revenue
Analysis of H.F. 2169 (Marquart) as introduced

	Fund Impact			
	FY2020	FY2021	FY2022	FY2023
	(000's)			
General Fund	\$0	\$0	\$0	\$0

Various effective dates.

EXPLANATION OF THE BILL

Article 7 of the bill makes modifications to certain property tax provisions. Changes would specify the certification dates for small cities assistance and clarify the spousal information required for homestead applications.

Article 8 of the bill makes a number of technical and clarifying changes to various property tax provisions that would update out-of-date references to abstracts for property tax data reporting.

Articles 9 through 12 of the bill make a number of technical and conforming changes that would recodify fire and police state aid provisions.

Article 14 makes a number of technical and clarifying changes to miscellaneous provisions. Changes would update language referencing persons who are blind or have a disability and married spouses, update dates regarding the distribution of net tax proceeds on mining, and clarify the postmark date for tax court petitions and appeals.

REVENUE ANALYSIS DETAIL

- There would be no impact to the state general fund from the proposed changes.

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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