

March 07, 2019

**PROPERTY TAX  
Mahnomen County Appropriation**

	Yes	No
DOR Administrative Cost/Savings		X

Department of Revenue  
Analysis of S.F. 1311 (Utke) / H.F. 1213 (Marquart) as introduced

	<b>Fund Impact</b>			
	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>
	(000's)			
General Fund	(\$3,000)	\$0	\$0	\$0

Effective the day following final enactment.

**EXPLANATION OF THE BILL**

The bill provides a one-time appropriation equal to \$3 million in FY 2020 for a grant to Mahnomen County. Of the total, \$1 million must be used by the county for the Mahnomen Health Center, and \$1 million must be paid to the White Earth Band of Ojibwe to reimburse the band for costs of delivering child welfare services. The distribution must be paid by October 1, 2019.

**REVENUE ANALYSIS DETAIL**

- The appropriation would increase state general fund costs by \$3 million in FY 2020.

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

<i>Transparency, Understandability, Simplicity &amp; Accountability</i>	Neutral
<i>Efficiency &amp; Compliance</i>	Neutral
<i>Equity (Vertical &amp; Horizontal)</i>	Neutral
<i>Stability &amp; 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](http://www.revenue.state.mn.us/research_stats/pages/revenue-analyses.aspx)

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