

April 08, 2019

**PROPERTY TAX  
Policy and Technical Bill**

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

	<b>Yes</b>	<b>No</b>
DOR Administrative Cost/Savings		X

Department of Revenue

Analysis of H.F. 2169 (Marquart) / S.F. 2555 (Chamberlain) as introduced

**Fund Impact**

	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>
	(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8 of the bill makes a number of technical and clarifying changes to various property tax provisions that would update out-of-date references to abstracts for property tax data reporting.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)

hf2169(sf2555)\_pt\_2/wkm