

**PROPERTY TAX**  
**Soil and water conservation districts**  
**levy amount required to be stated**  
**separately on property tax statement**

February 25, 2020

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

Department of Revenue

Analysis of H.F. 3215 (Sundin) / S.F. 3271 (Rarick) as introduced

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

Effective with taxes payable 2021

**EXPLANATION OF THE BILL**

Under current law, the amount levied by soil and water conservation districts may be reported as part of the county levy amount on property tax statements. This proposal would require the amount soil and water conservation district levy to be reported separately from the county levy total.

**REVENUE ANALYSIS DETAIL**

Requiring tax statements to list the soil and water conservation district levies separately will not effect 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 &amp; Accountability</i>	Increase	Taxpayers will be able to see how much soil and water conservation districts are levying
<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.*