

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

March 04, 2020

	Yes	No
DOR Administrative Cost/Savings		x

Department of Revenue

Analysis of S.F. 3271 (Rarick) as proposed to be amended by SCS3271A-1

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

Effective with taxes payable 2021

EXPLANATION OF THE BILL

Under current law, counties levy on behalf of soil and water conservation districts. Counties may report the amount they levy for soil and water conservation districts as part of the total county levy amount on property tax statements.

This proposal would require the amount counties levy for a soil and water conservation district to be listed separately from the county levy total on property tax statements.

REVENUE ANALYSIS DETAIL

Requiring tax statements to list the amount counties levy for soil and water conservation districts separately will not impact 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

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

<i>Transparency, Understandability, Simplicity & Accountability</i>	Increase	Taxpayers will be able to see how much counties levy for soil and water conservation districts
<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.