

March 30, 2020

**PROPERTY TAX  
COVID-19 Response Provisions**

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

	Yes	No
DOR Administrative Cost/Savings	X	

Department of Revenue  
Analysis of Laws 2020, Chapter 71

	<b>Fund Impact</b>			
	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>
		(000's)		
Tribal Nation Grants	(\$11,000)	\$0	\$0	\$0
Property Tax Appeal Deadline Extended	\$0	\$0	\$0	\$0
General Fund Total	(\$11,000)	\$0	\$0	\$0

**EXPLANATION OF THE BILL**

**Tribal Nation Grants Provided (Article 1, Section 10)**

*Effective the day following enactment.*

The new law provides an appropriation of \$11 million in fiscal year 2020 for grants to tribal nations in order to fund emergency response activities in response to COVID-19. Tribes must apply to the commissioner of revenue by April 1, 2020. Each tribe may request a maximum of \$1 million. If the full \$11 million appropriation is not applied for by April 1, then the remaining share of the appropriation will be distributed equally to all tribes that applied by the deadline. Grants will be distributed by April 8, 2020.

- The grants will result in a cost of \$11 million to the state general fund in fiscal year 2020.

**Property Tax Appeal Deadline Extended (Article 2, Section 18)**

*Effective the day following enactment.*

Under current law, property owners choosing to appeal their assessment must file a petition by April 30 each year. The new law extends the appeal deadline to May 30 for taxes payable 2020 only.

- The one-time change has no impact on 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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