

PUBLIC FINANCE
Northfield Fire and Ambulance Special Taxing District established

March 16, 2021

	Yes	No
DOR Administrative Cost/Savings		X

Department of Revenue
 Analysis of H.F. 1176 (Lippert) / S.F. 1396 (Draheim) as introduced

	Fund Impact			
	FY2022	FY2023	FY2024	FY2025
	(000's)			
General Fund	\$0	\$0	\$0	\$0

Effective the day following final enactment.

EXPLANATION OF THE BILL

The bill would allow the City of Northfield to create the Northfield Fire and Ambulance Special Taxing District. The district would have levy authority and would be allowed to incur debt.

REVENUE ANALYSIS DETAIL

- The proposal is assumed to not impact the state general fund. It is assumed the property tax levies used to fund current fire protection and emergency medial services in Northfield would be shifted from the current general levies of political subdivisions in Northfield.
- It is possible the change in levy authority would lead to lower or higher levies for property tax payers.

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

<i>Transparency, Understandability, Simplicity & Accountability</i>	Neutral
<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.

Source: Minnesota Department of Revenue
 Property Tax Division - Research Unit
www.revenue.state.mn.us/research_stats/pages/revenue-analyses.aspx