

**PROPERTY TAX**  
**Legislative auditor review of county costs related to child protection**

March 28, 2022

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

Department of Revenue  
 Analysis of H.F. 4513 (Marquart) / S.F. 4338 (Eken) as introduced

	<b>Fund Impact</b>			
	<b>F.Y. 2022</b>	<b>F.Y. 2023</b>	<b>F.Y. 2024</b>	<b>F.Y. 2025</b>
	(000's)			
Appropriation	\$0	(unknown)	\$0	\$0

**EXPLANATION OF THE BILL**

The proposal would require a review by the Office of the Legislative Auditor on the county costs of child protective services. The review must include:

- An overview of roles and responsibilities of counties compared to other states,
- The amount each county spent on duties related to child protective services from 2013 to 2022,
- The amount of federal and state funds received by each county for duties related to child protective services from 2013 to 2022, and
- The amount each county paid for child protective services using property tax revenue from 2013 to 2022.

The review must be completed by August 1, 2023. A onetime appropriation is provided to the Office of the Legislative auditor for fiscal year 2023.

**REVENUE ANALYSIS DETAIL**

- The proposal appropriates an unknown amount from the state general fund to the Office of the Legislative Auditor in fiscal year 2023.

Source: Minnesota Department of Revenue  
 Property Tax Division – Research Unit  
<https://www.revenue.state.mn.us/revenue-analyses>

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