

**2015 Session - Property Tax and Local Government Finance Division**  
**Division Report - Change Items**

As of **4/13/15**  
**3:00 PM**

HF	Author	Description	Gov Rec FY 2016-17	Gov Rec FY 2018-19	Div Rpt FY 2016	Div Rpt FY 2017	Div Rpt FY 2016-17	Div Rpt FY 2018	Div Rpt FY 2019	Div Rpt FY 2018-19
<i>Positive numbers are program expenditures/revenue losses and negative numbers are cost savings/revenue gains.</i>										
<b>Property tax refunds</b>										
1	<b>GOV</b>	<b>Homeowner Property Tax Funds -</b>								
2		Modernize Railroad Property Tax	(2,400)	(4,800)						
3		Home Office deduction Calc	(420)	(750)						
4		<b>Subtotal Homeowner PTR changes</b>	<b>(\$2,820)</b>	<b>(\$5,550)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5	HF 538 modified	Drazkowski Repeal Political Contribution Refund			(4,500)	(5,500)	(10,000)	(4,500)	(5,500)	(10,000)
<b>Property tax aid &amp; credits</b>										
7	<b>GOV</b>	<b>Senior Deferral - Lower occupancy reqmt from 15 yr to 5 yrs, chg application date from July 1 to Nov 1</b>	\$230	\$780						
8	HF 2034 modified	Quam Modify LGA - Limit 1st class cities to average per capita aid for all cities			0	(84,650)	(84,650)	(84,650)	(84,650)	<b>(169,300)</b>
9		Property tax refund interactions			0	1,960	1,960	1,960	1,960	3,920
10		Income tax interactions			<u>0</u>	<u>1,400</u>	<u>1,400</u>	<u>1,400</u>	<u>1,400</u>	<u>2,800</u>
11		Subtotal - Modify LGA 1st class cities			0	(81,290)	(81,290)	(81,290)	(81,290)	(162,580)
12	Div Rpt	Eliminate City of Mpls transfer to General Fund, FY 2016-2017 only (REV)			2,774	3,590	<b>6,364</b>	0	0	<b>0</b>
13	Div Rpt	Eliminate transfer from General Fund to MSFA FY 2016-17 only			(2,774)	(3,590)	<b>(6,364)</b>	0	0	<b>0</b>
14	Div Rpt	Reduce City of Mpls LGA appropriation FY 2017 only			<u>(2,774)</u>	<u>(3,590)</u>	<b>(6,364)</b>	<u>0</u>	<u>0</u>	<u>0</u>
15		Subtotal - City of Mpls transfer and LGA reduction			(2,774)	(3,590)	<b>(6,364)</b>	0	0	<b>0</b>
16	HF 2016	Backer CPA - Formula working group			0	0	<b>0</b>	0	0	<b>0</b>
17		CPA -Repeal MMB/MDE Local Impact Note subsidy			(214)	(214)	<b>(428)</b>	(214)	(214)	<b>(428)</b>
18		CPA - Repeal Public Defender Aid			0	(500)	<b>(500)</b>	(500)	(500)	<b>(1,000)</b>
19		Property tax refund interactions			0	10	<b>10</b>	10	10	<b>20</b>
20		Income tax interactions			<u>0</u>	<u>10</u>	<b>10</b>	<u>10</u>	<u>10</u>	<u>20</u>
21		Subtotal - CPA changes			(214)	(694)	<b>(908)</b>	(694)	(694)	<b>(1,388)</b>

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22	Div Rpt HF 570	Repeal AIS Aid			(10,000)	(10,000)	(20,000)	(10,000)	(10,000)	(20,000)
23	modified	Property tax refund interactions			0	260	260	260	260	520
24		Income tax interactions			0	190	190	190	190	380
25		Subtotal - Repeal AIS aid			(10,000)	(9,550)	(19,550)	(9,550)	(9,550)	(19,100)
26	Div Rpt	Repeal Minneapolis Library Aid			0	(3,720)	(3,720)	(3,720)	(3,720)	(7,440)
27		Property tax refund interactions			0	0	0	100	100	200
28		Income tax interactions			0	0	0	70	70	140
29		Subtotal - Repeal Minneapolis Library aid			0	(3,720)	(3,720)	(3,550)	(3,550)	(7,100)
30	HF 2077 Drazkowski	School Building Bond Agriculture credit (REV)			0	49,400	49,400	51,500	53,500	105,000
31	HF 1707 Drazkowski	PILT payments to counties - Environment and natural resources trust fund			0	0	0	0	(70)	(70)
32	HF 147 Dettmer	Property tax market value exclusion extended for surviving spouses of deceased service members and permanently disabled			0	0	0	0	(60)	(60)
33	HF 705 Howe	Congressionally chartered veterans organizations property provided reduced classification rate from 1.5% to 1.0%			0	20	20	20	20	40
34	HF 894 Kiel	Border City allocation made permanent			0	2,500	2,500	1,000	1,000	2,000
35	<b>State General Levy</b>									
36	HF 135 Peppin	State General levy modification -			345	628	973	628	628	1,256
37	HF 1831 Green	Property tax credit for over-valued property; 1 yr lookback			90	130	220	110	80	190
38		Income tax interactions			(10)	(10)	(20)	(10)	(5)	(15)
39	HF 984 Drazkowski	Modify State General levy:								
40	HF 968 Hertaus	Eliminate up to \$500K C/I property value,			135,500	304,200	439,700	413,200	527,000	940,200
41	HF 482 Wills	eliminate up to \$200K seasonal recreational value,								
42	HF 664 Erhardt	eliminate inflation and phase out over 7 years								
42		Income tax interactions			0	(7,390)	(7,390)	(10,550)	(13,910)	(24,460)
43		Subtotal - State General Levy changes			135,925	297,558	433,483	403,378	513,793	917,171

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44	<b>Property tax changes</b>									
45	HF 1944	Hertaus Agri preserve allowed C/I operation modify, early termination for agr preserve			negligible	negligible	[negligible]	negligible	negligible	[negligible]
46	HF 1671	Drazkowski Reverse referendum allowed if taxes raised			unknown	unknown	[unknown]	unknown	unknown	[unknown]
47	HF 1649	Dill Sustainable Forest Incentive - early withdrawl allowed			negligible	negligible	[negligible]	negligible	negligible	[negligible]
48	HF 1407	Hackbarth Wine produced @ farm winery considered agriculture product for property tax classification			0	(negligible)	[negligible]	(negligible)	(negligible)	[negligible]
49	HF 873	Sudin Carlton County authorize levy for recreational purposes modified			0	negligible	[negligible]	negligible	negligible	[negligible]
50	HF 782	Runbeck Reverse referendum approval of debt issuance provided			unknown	unknown	[unknown]	unknown	unknown	[unknown]
51	HF 287	Quam Agricultural homestead classification for property allowed			0	(negligible)	[negligible]	(negligible)	(negligible)	[negligible]
52	<b>GOV</b>	<b>DOR Administration -</b>								
53		Modernize RR Property Tax	280	112						
54		K-12 Expense Credit	700	800						
55		Working Family Credit	35	0						
56		Subtotal - DOR Administration changes	1,015	912						
57										
58	<b>Total General Fund Changes, Property Tax Aids, Credits and Refunds</b>				<b>118,437</b>	<b>245,134</b>	<b>363,571</b>	<b>356,314</b>	<b>467,599</b>	<b>823,913</b>
59	Less Revenue Reduction Items									
60		School Building Bond Agriculture credit (REV)			0	49,400	49,400	51,500	53,500	105,000
61		State General Levy changes (REV)			135,925	297,558	433,483	403,378	513,793	917,171
62	<b>Adjusted Total General Fund Changes Property Tax Aids, Credits and Refund Changes</b>				<b>(17,488)</b>	<b>(101,824)</b>	<b>(119,312)</b>	<b>(98,564)</b>	<b>(99,694)</b>	<b>(198,258)</b>
63										
64	<b>Property tax changes - no state fund impact</b>									
65										
66	HF 1950	Davids DMC - City fund use restrictions			0	0	0	0	0	0
67	HF 920	Drazkowski, Davids DMC - Modify computation of city local contribution			0	0	0	0	0	0
68	HF 682	Norton DMC - public infrastructure definition modified, local match clarified			0	0	0	0	0	0

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69	HF 1830 Green	Counties required to enter into joint operating agreements w towns/townships			0	0	0	0	0	0
70	HF 1362 Anzelc	Town audit requirements			0	0	0	0	0	0
71	HF 1200 Johnson, B	Property tax modify rules for mandatory appeals and equalization courses			0	0	0	0	0	0
72	HF 922 Draskowski	Local referenda related to spending required on 1st Tuesday after 1st Monday in November			0	0	0	0	0	0
73	HF 491 Heintzeman	Property tax due dates and penalties modified			0	0	0	0	0	0
74	HF 457 Applebaum	Proposed levy certification dates for certain special taxing districts changed from Sept 15 to Sept 30.			0	0	0	0	0	0
75	<b>Property tax changes for Local Option Taxes (no state fund impact)</b>									
76	HF 1413 Johnson, C	Mankato and N. Mankato - modified			0	0	0	0	0	0
77	HF 1254 Swedzinski	Marshall			0	0	0	0	0	0
78	HF 587 Persell	Walker - modified for water & sewer only			0	0	0	0	0	0
79	HF 421 Murphy, M	Proctor authorize additional .05% local sales tax - modified			0	0	0	0	0	0
80	HF 176 Simonson	Duluth city authority expanded for use of local sales tax proceeds on food, beverage, lodging			0	0	0	0	0	0
81	<b>Property tax changes for Tax Increment Financing</b>									
82	HF 2002 Schoen	Cottage Grove TIF - 5 yr rule extended			0	0	0	0	0	0
83	HF 1945 Hertaus	Wayzata TIF - 5 yr rule extended			0	0	0	0	0	0
84	HF 1299 Masin	Eagan TIF			0	0	0	0	0	0
85	HF 1123 Davids	TIF interloan requirements clarified			0	0	0	0	0	0
86	<b>Special Revenue Fund</b>									
87	HF 1707 Draskowski	State Board Investment admin - Environment and natural resources pooled trust fund			negligible	negligible	[negligible]	negligible	negligible	[negligible]
88	<b>Environment and Natural Resources Fund trust account</b>									
89	HF 1707 Draskowski	Distribution to counties			0	0	0	900	1,900	2,800
90	<b>Outdoor Heritage Fund</b>									
91	HF 1707 Draskowski	Distribution to counties			0	0	0	100	200	300