

2018 Session - Property Tax and Local Government Finance Division

4/19/18

HF 465 Division Report - As Presented to Division

1:00 PM

Dollars in Thousands

Note: Positive numbers are program expenditures/revenue losses and negative numbers are cost savings/revenue gains.
 "Negligible" means an impact of less than \$5,000.

HF	Author	Change Item Description	HF 465 Div Rpt FY 2018	HF 465 Div Rpt FY 2019	HF 465 Div Rpt FY 2018-19	HF 465 Div Rpt FY 2020	HF 465 Div Rpt FY 2021	HF 465 Div Rpt FY 2020-21
----	--------	-------------------------	------------------------	------------------------	---------------------------	------------------------	------------------------	---------------------------

SUMMARY								
1		Property Tax Aids, Credits and Refunds - General Fund Feb 2018 Forecast	1,733,795	1,921,907	3,655,702	1,791,710	1,860,759	3,652,469
2		Property Tax Aids, Credits and Refunds - Total Proposed GF Changes	<u>(3,411)</u>	<u>(8,131)</u>	<u>(11,542)</u>	<u>(8,104)</u>	<u>(3,637)</u>	<u>(11,741)</u>
3		Property Tax Aids, Credits and Refunds - Total Base + Proposed GF Chgs	1,730,384	1,913,776	3,644,160	1,783,606	1,857,122	3,640,728
4		Property tax refund /Other Refund changes						
5		Property tax changes with refund / income tax interactions						
6		Property tax refund /Other Refund changes						
7		Property tax changes with refund / income tax interactions						
8		Property tax refund /Other Refund changes						
9		Property tax changes with refund / income tax interactions						
10	HF3276 Whelan	Residential property classification consolidation, class rates modified. Effective taxes payable in 2020						
11	HF 661 Peterson							
		PTR Manufactured Homes	0	0	0	0	180	180
		PTR for Homeowners Blind/Disabled	0	0	0	0	5,270	5,270
		Subtotal - Res Property Class Consolidation	0	0	0	0	5,450	5,450
14	HF 3526 Anderson	Agricultural homestead classification requirements for business "entities" (2a homestead) amended. Effective pay 2019						
15		Property Tax Refund interaction	0	0	0	100	100	200
16		Ag Homestead Market Value Credit	0	0	0	230	230	460
17		Subtotal - Agricultural homestead class changes	0	0	0	330	330	660
18	HF 610 Knoblach	Agricultural homestead rules modified for properties owned by trusts- PTR interaction	0	0	0	negligible	negligible	negligible
19	HF 2372 Johnson, C	Agricultural classification of land converted from agricultural use for environmental purposes -modified. Effective Pay 2019. PTR impact	0	0	0	negligible	negligible	negligible
20		Property tax changes						
21		Property tax changes						
22	HF 3189 Bennett	Medical facilities in "health professional shortage areas" exempted from property taxes (see also sales tax						
23		State General levy	0	4	4	11	18	29
24		Income Tax interactions	0	0	0	negligible	negligible	negligible
25		Subtotal - Medical Facilities exemptions	0	4	4	11	18	29
26	HF 4063 Bliss	Property exempted (natural gas pipeline distribution system) from state general levy. Max 12 yr. Effective pay 2020	0	0	0	0	10	10
	HF 1830 Bliss	Class 1c property Ma & Pa resort qualifications (ownership, location) modified	0	0	0	5	5	10
27	HF3277 Whelan	Due dates related to property tax modified, effective pay	0	0	0	0	0	0
	HF2254 Petersburg	2021. Senior Deferral appl date to Nov 1, 2021, with impact in FY 2022.						
28	HF 2834 Gruenhagen	Child care facilities property, owned/operated as part of church mission, property tax exemption	0	0	0	negligible	negligible	negligible
29	HF 3430 Gruenhagen	Facilities used as retreat houses or craft houses classification - modified to resort property status	0	0	0	negligible	negligible	negligible
30	HF 4134 Hertaus	Land used to provide environmental benefits allowed (buffers ponds, forest restore) to be defined as an agricultural purpose. Grtr 3 acres or 10%	0	0	0	negligible	negligible	negligible
31	HF 3349 Anderson, P	Acres exempt under the agricultural historical society property exemption increased to 40 acres	0	0	0	negligible	negligible	negligible
32	HF1146 Vogel	Biennial notice + referendum if muny to use public utility license/fees to raise revenue		unknown	unknown	unknown	unknown	unknown
33	HF 112 Runbeck	Reverse referendum approval for qualified leases	0	unknown	unknown	unknown	unknown	unknown

2018 Session - Property Tax and Local Government Finance Division

4/19/18

HF 465 Division Report - As Presented to Division

1:00 PM

Dollars in Thousands

Note: Positive numbers are program expenditures/revenue losses and negative numbers are cost savings/revenue gains.
 "Negligible" means an impact of less than \$5,000.

HF	Author	Change Item Description	HF 465 Div Rpt FY 2018	HF 465 Div Rpt FY 2019	HF 465 Div Rpt FY 2018-19	HF 465 Div Rpt FY 2020	HF 465 Div Rpt FY 2021	HF 465 Div Rpt FY 2020-21
Property Tax Aid & Credits changes								
34								
36	HF 2254 Petersburg	Senior citizens' property tax deferral - 60 day reconsideration following denial. Effective Pay 2019	0	0	0	0	0	0
Local Aid changes								
37								
38								
39	HF 1268 Erickson	Special property tax abatement aid, state general levy refunds for qualifying properties in Aitkin, Crow Wing and Mille Lacs Counties						
40		Local Property Tax abatements	0	1,090	1,090	0	0	0
41		SGL refunds	0	440	440	0	0	0
42		Income Tax interaction	0	(50)	(50)	0	0	0
43		Total General Fund	0	1,480	1,480	0	0	0
44	HF 2544 Hansen	Lilydale one-time LGA adjustment (\$150K within FY 2019 LGA appropriation)	0	0	0	0	0	0
45	HF 3238 Murphy, M	Hermantown aid adjustment for previously reduced LGA (\$97K within FY 2019 LGA appropriation)	0	0	0	0	0	0
46	HF4348 Drazkowski	Mazeppa fire remediation aid - money appropriated.	0	5	5	0	0	0
47	HF4403 Drazkowski	Local government aid reductions for spending on undocumented alien defense and sanctuary city status	0	unknown	unknown	unknown	unknown	unknown
48	HF 603	Repeal Minneapolis Library Aid effective pay 2018	0	(4,120)	(4,120)	(4,120)	(4,120)	(8,240)
49		Property tax refund interactions	0	0	0	100	100	200
50		Income tax interactions	0	0	0	70	70	140
51		Subtotal - Repeal Minneapolis Library aid	0	(4,120)	(4,120)	(3,950)	(3,950)	(7,900)
52	HF 2072 Drazkowski	Repeal Political Contribution Refund	0	(5,500)	(5,500)	(4,500)	(5,500)	(10,000)
53		Special Revenue Fund - DOR Service and Recovery one-time transfer to General Fund	(3,411)	0	(3,411)	0	0	0
54								
62	Total General Fund Changes, Property Tax Aids, Credits and Refunds		(3,411)	(8,131)	(11,542)	(8,104)	(3,637)	(11,741)

Property tax changes - no state fund impact									
66									
67	HF 465 Drazkowski	Rail project expenditures and other powers restricted, and project insurance required.	0	0	0	0	0	0	
68	HF 603 Drazkowski	Standardizing referendum dates	0	0	0	0	0	0	
69	HF 3127 Dettmer	Metropolitan agricultural preserve expiration modified to allow ag preserv status of land in metro to expire of state agency or govt purchases prop or easement	0	0	0	0	0	0	
70	HF 3482 Anderson, S	Hennepin County; cities authorized to receive a portion of transportation and sales and use tax to spend on roads and bridges within city limits.	0	0	0	0	0	0	
71	HF 3501 Anderson,P	Tax-forfeited land sale documentation - file title	0	0	0	0	0	0	
72	Property tax changes for Local Option Taxes (no state fund impact)								
73									
74	HF 2010 Thisis	St. Cloud; local tax increase allowed, 1% liq, food, bev to 1.5% and 0.5% to 1.0% lodging	0	0	0	0	0	0	

2018 Session - Property Tax and Local Government Finance Division

4/19/18

HF 465 Division Report - As Presented to Division

1:00 PM

Dollars in Thousands

*Note: Positive numbers are program expenditures/revenue losses and negative numbers are cost savings/revenue gains.
"Negligible" means an impact of less than \$5,000.*

HF	Author	Change Item Description	HF 465 Div Rpt FY 2018	HF 465 Div Rpt FY 2019	HF 465 Div Rpt FY 2018-19	HF 465 Div Rpt FY 2020	HF 465 Div Rpt FY 2021	HF 465 Div Rpt FY 2020-21
75	Property tax changes for Tax Increment Financing (TIF)							
76								
77	HF 2909 Kiel	Levy authority for multicounty housing and redevelopment authorities extended 5 yrs	0	0	0	0	0	0
78	HF 2923 Uglem	Champlin; tax increment financing authority modified.	0	0	0	0	0	0
79	HF 3300 Lee	Minneapolis; special tax increment financing rules authorized.	0	0	0	0	0	0
80	Public Finance							
81	HF 4268 Garofalo	Bond Allocation Act definition of a public facilities project modified.	0	0	0	0	0	0
82								
83	Non-General Revenue Fund changes							
84	Special Revenue Fund							
85		DOR Service and Recovery - one-time transfer to General Fund	3,411	0	3,411	0	0	0
86		Total - Special Revenue Fund	3,411	0	3,411	0	0	0
87								
88	AMENDMENT FOR FRIDAY							
89								
90	HF 4434 Hertaus	Fractional homestead determined on percentage of ownership in county land records	0	?	?	?	?	?