

**PROPERTY TAX REFUND
Homeowner Copays Reduced**

March 9, 2026

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of H.F. 2715 (Tabke) as proposed to be amended by H2715DE1

	Fund Impact			
	F.Y. 2026	F.Y. 2027	F.Y. 2028	F.Y. 2029
	<i>(000's)</i>			
General Fund	\$0	\$0	(\$18,200)	(\$18,400)

Effective for refunds based on property taxes payable in 2027 and thereafter.

EXPLANATION OF THE BILL

Under current law the copay percentages for homeowners claiming a property tax refund range from 12% to 47% depending on household income.

The proposal would lower the homeowner copay percentages for all income ranges by 2 percentage points.

REVENUE ANALYSIS DETAIL

- By lowering the copay percentages for homeowners, state-paid property tax refunds to homeowners would increase by \$18.2 million beginning in FY 2028.
- Under the proposal, approximately 81% of homeowner PTR claimants would receive an increased refund, with the average refund increase being approximately \$38.

Number of Taxpayers: 475,000 homeowner PTR claimants would receive an increased refund.

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
<https://www.revenue.state.mn.us/revenue-analyses>