

HF9134 - 0 - 2026 Onetime Property Tax Refund Established

Chief Author: **Greg Davids**
 Committee: **Taxes**
 Date Completed: **4/13/2026 5:30:21 PM**
 Agency: **Revenue Dept**

State Fiscal Impact	Yes	No
Expenditures	X	
Fee/Departmental Earnings		X
Tax Revenue	X	
Information Technology	X	
Local Fiscal Impact	X	

This table shows direct impact to state government only. Local government impact, if any, is discussed in the narrative. Reductions shown in the parentheses.

State Cost (Savings)	Biennium			Biennium		
	Dollars in Thousands	FY2025	FY2026	FY2027	FY2028	FY2029
General Fund	-	40	15,256	6	384	
Total	-	40	15,256	6	384	
Biennial Total			15,296		390	

Full Time Equivalent Positions (FTE)	Biennium			Biennium	
	FY2025	FY2026	FY2027	FY2028	FY2029
General Fund	-	-	9.19	-	2
Total	-	-	9.19	-	2

LBO Analyst's Comment

I have reviewed this fiscal note for reasonableness of content and consistency with the LBO's Uniform Standards and Procedures.

This fiscal note estimates the administrative impact of the proposed bill. Estimated tax revenue impact is shown on a corresponding analysis produced by the Department of Revenue Tax Research Division. Published revenue analyses can be found at <https://www.revenue.state.mn.us/revenue-analyses>.

LBO Signature: Joel Enders **Date:** 4/13/2026 5:30:21 PM
Phone: 651-284-6542 **Email:** joel.enders@lbo.mn.gov

State Cost (Savings) Calculation Details

This table shows direct impact to state government only. Local government impact, if any, is discussed in the narrative. Reductions are shown in parentheses.

*Transfers In/Out and Absorbed Costs are only displayed when reported.

State Cost (Savings) = 1-2		Biennium			Biennium	
Dollars in Thousands	FY2025	FY2026	FY2027	FY2028	FY2029	
General Fund	-	40	15,256	6	384	
Total	-	40	15,256	6	384	
Biennial Total			15,296		390	
1 - Expenditures, Absorbed Costs*, Transfers Out*						
General Fund	-	40	15,256	6	384	
Total	-	40	15,256	6	384	
Biennial Total			15,296		390	
2 - Revenues, Transfers In*						
General Fund	-	-	-	-	-	
Total	-	-	-	-	-	
Biennial Total			-		-	

Bill Description

This bill provides a one-time property tax refund for taxes payable in 2026.

Subdivision 1 provides definitions of the bill.

Subd. 1(b) defines “eligible property” as the following classes of property that are subject to property taxes payable in 2026:

- Residential homestead property, including manufactured homes, classified as 1a or 1b under 273.13 subd. 22;
- The portion of class 2 property under 273.13, subd. 23 consisting of the house and garage and immediately surrounding one acre of land.

Subd. 1(c) defines “maximum refund amount” as the property taxes payable on an eligible property.

Subd. 1(d) defines “property taxes payable” as the sum of local net property taxes under section 273.1393 plus any state general tax under 275.025, due on an eligible property in 2026.

Subd. 1(e) defines “refund share” as a property owner’s total property taxes payable on all of their eligible properties, divided by the sum of the total property taxes payable on all eligible properties of property owners who apply for a refund.

Subd. 2(a) provides information on the refund of eligible property taxes. Taxpayers who paid more than \$0 in property taxes payable in 2026 may apply for a refund. To receive a refund, a taxpayer must apply no later than September 15, 2026. The commissioner of revenue may determine the form and manner of the application but must begin accepting applications no later than July 15, 2026. The commissioner must pay a refund under this section by December 31, 2026.

Subd. 2(b) states the refund amount will be equal to the applicant’s refund share as defined in subd. 1(d), multiplied by the total appropriation under subd. 3 subject to a per-property cap equal to that property’s maximum refund amount. If any appropriation funds remain undistributed due to properties’ refunds equaling their maximum refund amounts, the funds must be redistributed among remaining properties’ refund shares.

Subd. 3 states that recipients must repay any refunds received if the property is later determined delinquent for unpaid taxes due in 2026 under Minnesota Statutes, section 279.02, subd. 1. Funds repaid must be deposited to the general fund.

The following subdivision (also numbered subd. 3) appropriates \$4,000,000,000 in fiscal year 2027 from the general fund to the commissioner of revenue for refunds under this section.

Section ...(a) states that for Chapter 290A refunds based only on taxes payable in 2026, the commissioner of revenue

must reduce the amount of property taxes payable by the amount of the refund under section 1.

Section ... (b) states that this section only applies to Chapter 290A applications made after September 15, 2026, for refunds based on 2026 taxes.

This section is effective the day following final enactment.

Assumptions

The Department of Revenue (Revenue) assumes approximately 1,615,000 parcels will be eligible for the one-time refund based on Property Tax Division research. Revenue assumes all parcels will need to be matched to a taxpayer, and that all individual taxpayers will qualify for and claim the refund for tax year 2026.

Revenue assumes 90 percent of the 1,615,000 taxpayers (1,453,500) will apply via e-Services and 10 percent (161,500) will apply with a paper application. Because most Minnesotans who file individual returns electronically do so through third-party tax software or preparers, and because those vendors will not have enough time to set up the capability to process this new tax type, Revenue assumes 90 percent of taxpayers who file electronically (1,308,150) will not yet have an e-Services account and will need to create one.

Revenue assumes Tax Operations (Tax Ops) will issue identity verification letters to 20 percent of the 1,308,150 claimants (261,630) who need new e-Services accounts. Revenue assumes Tax Ops will issue 1099s to all 1,615,000 claimants. Revenue assumes the Minnesota Department of Employment and Economic Development (DEED) will process and print the refund checks and will bill Revenue a standard \$0.14 per check. Based on the percentage of taxpayers who requested 2024 property tax refunds in the form of a printed check (17 percent), Revenue assumes 274,550 refunds will be issued via a paper check and DEED will bill the agency \$38,437.

Revenue assumes that since the maximum refund amount for each taxpayer cannot exceed the property taxes they paid for 2026, any remaining undistributed funds cannot be redistributed if the collective sum of applicants' property taxes payable in 2026 is less than the appropriation amount. Revenue recommends that the bill author amends this bill to state that in this case, any undistributed funds would be cancelled to the general fund. Revenue also recommends renumbering the appropriation provision as "subdivision 4" instead of the current duplicative "subdivision 3."

Revenue has identified administrative challenges related to implementing this legislation:

Downstream Effects of the Administrative Effort

The average employee hiring and onboarding time is six months for new personnel. Assuming a May passage date, the required July 15 deadline to begin accepting applications, and the requirement to issue all refund payments by December 31, Revenue will not be able to hire and onboard new staff in time to complete this work. MNIT is unable to contract out professional services as the work requires specialized subject matter expertise that cannot be quickly sourced externally. Some work in FY27 can be completed by existing seasonal workers whose contracts are eligible to be extended which is shown in the fiscal note as FTEs in FY27. The overtime costs in this fiscal note reflect overtime that can reasonably be offered to existing staff but do not capture the total hours needed. To meet program needs, several ongoing projects and normal operations at Revenue will be paused and staff from other divisions will be redeployed to assist. This reallocation will delay other workstreams (including routine tax processing) and increase operational risk.

Downstream effects also include the redeployment of audit and processing staff in Tax Ops to administer the refund. Tax Ops estimates that the processing of some Form M1PR (Homestead Credit Refund) will be delayed by at least six months. While many returns can be systematically processed, Tax Ops has identified approximately 7,374 applications filed after September 15 that required some form of manual review in 2025, totaling \$10,063,387 in refunds. At 7 percent interest (2026 rate), Tax Ops estimates \$173,700 in accrued interest would be owed to taxpayers and paid out of the general fund, based on 2025 refund payment amounts and pursuant to Minn. Stat. §289A.56, assuming returns will begin processing again in January 2027.

Disruption to GenTax and e-Services

This refund will require a new tax type in GenTax (the Integrated Tax System) and e-Services application flow. MNIT and Tax Systems Planning estimate significant development, testing, and integration effort. Revenue is currently implementing a software upgrade of GenTax (the Core26 project), and diverting staff and testing capacity to the refund effort will require pausing and later resuming Core26. As the conversion and testing work already completed for Core26 would become

outdated and need to be redone in the event of an extended work stoppage, a resumption would more closely resemble a project restart in many respects. Further, the code changes for the property tax refund, in addition to other scheduled legislative updates that were timed to coincide with the Core26 timeline, would need to be merged and reanalyzed for system impacts. Development teams will need to adjust and upgrade coding, and testers will need to re-test a new code base. The estimated staffing and vendor costs for delaying Core26 are as follows:

- Cost to extend an upgrade contract with our vendor (FAST): \$5,217,045
- MNIT cost: \$1,554,200
- Revenue cost: \$3,974,592
- Total cost to delay Core26: \$10,745,837.

The estimated costs for MNIT staff and Revenue staff are based on the projected work hours that will be required of architects, developers, testers, trainers, and project leads to repeat or resume work after an extended pause. A major complication is that FAST is converting the GenTax core from Visual Basic to C#, so the entire codebase (source code, configurations, return types, forms, ACTC logic, etc.) had to be converted and stabilized before meaningful Core26 testing could begin. Pausing Core26 to add the new refund program (new return type, e-Services screens and workflows, fraud controls, and a full testing cycle) would make much of the work we completed obsolete and require re-conversion and re-testing of large system components.

Data Accuracy and Oversight Challenges

Revenue receives homestead data from counties that contains the SSN/ITIN that is linked with that homestead. However, for relative homesteads, the SSN/ITIN linked is of the qualifying relative rather than the eligible property owner. The property owner's SSN/ITIN is not associated with the parcel, which means the approximately 27,000 relative homesteads will need to be manually verified. Because of the program's scale and compressed timeline, it will be more exposed to human error and fraud risk unless Revenue can implement enhanced validation and oversight. Even with strong controls and high data quality, verifying eligibility for \$4 billion in payments within such a short rollout period will be challenging and increases the likelihood of errors or improper payments.

Division Assumptions

The Income Tax and Withholding Division (ITW) assumes 12 hours in FY27 for existing staff to add new website content and send a Gov Delivery regarding the new refund.

ITW assumes manual reviews will be needed on 2.5 percent of the 261,630 (6,541) identity verification letters related to the establishment of e-Services accounts. ITW assumes a standard rate of 5 minutes per manual review will total 545 hours in FY27. This will be completed by existing staff.

ITW assumes a standard rate of 2 percent of the 1,615,000 potential claimants (32,300) will be reviewed for fraud, with Tax Ops sending a letter for each fraud review. At a rate of 10 minutes per refund application, this will total 5,383 hours in FY27, which can be completed by existing staff. ITW assumes a shorter than standard fraud review time will be needed as this refund does not include an income component.

ITW assumes a standard rate of 5 percent of the 32,300 fraud-reviewed returns (1,615) will result in an appeal by the claimant, with Tax Ops sending a letter for each appeal. At a rate of 10 minutes per refund application to adjust, this will total 269 hours completed by existing staff in FY27. ITW assumes a shorter than standard appeal time as this refund does not include an income component.

ITW assumes a standard rate of 2 percent of the 1,615,000 potential claimants (32,300) will be reviewed in a post-processing audit to comply with the clawback provision of the bill, with Tax Ops sending a letter for each audit. At a rate of 10 minutes per refund application to adjust, this will total 5,383 hours in FY29. ITW assumes a shorter than standard audit time will be needed as this refund does not include an income component. To complete this work in FY29, ITW will hire 2 temporary FTEs to assist existing staff.

ITW assumes a standard rate of 5 percent of the 32,300 post-processing audits (1,615) will result in an appeal by the claimant, with Tax Ops sending a letter for each appeal. At a rate of 10 minutes per refund application to adjust, this will total 269 hours completed by existing staff in FY29. ITW assumes a shorter than standard appeal time as this refund does not include an income component.

ITW assumes a standard rate of 5 percent of the 1,453,500 potential e-Services claimants (72,675) will call or email seeking assistance registering in e-Services. The standard rate of 15 minutes per call/email will total 18,169 hours in

FY27. ITW assumes a standard rate of 5 percent of the 1,615,000 potential claimants (80,750) will call or email checking on the status of their refund claim. The standard rate of 15 minutes per call/email will total 20,188 hours in FY27. ITW assumes a standard rate of 5 percent of the 1,615,000 potential claimants (80,750) will call or email to inquire about the 1099 they received in January for their refund. The standard rate of 15 minutes per call/email will total 20,188 hours in FY27. While existing staff may be able to handle all of the incoming calls and emails associated with this program (totaling 58,545 hours in FY27), there may be calls on various other topics which will go unanswered. This will potentially increase the overall number of calls received after the program has been completed as customers continue to seek information about the topics Revenue was not able to address previously.

ITW also assumes additional calls due to delayed Property Tax Refund return processing. Based on prior year data, approximately 11,000 M1PR returns will require a fraud review but ITW will not be able to begin processing these returns until January 4, 2027, at the earliest. ITW assumes a standard rate of 5 percent of the 11,000 claimants (550) will call or email which would not have otherwise contacted the department. The standard rate of 15 minutes per call/email will total 138 additional hours in FY27 due to Property Tax Refund return processing delays.

These processing delays will also prevent fraud reviews of individual income tax returns received prior to February 11, 2027, at the earliest. Based on prior year data, ITW assumes approximately 10,000 individual income tax returns will be received prior to February 11, 2027 and require a fraud review. ITW assumes a standard rate of 5 percent of the 10,000 claimants (500) will call or email who would not have otherwise contacted the department. The standard rate of 15 minutes per call/email will total 125 additional hours in FY27 due to individual income tax return processing delays.

ITW assumes that it is likely that disruptions to the individual income tax filing season will persist throughout 2027 due to the delay in beginning these annual review processes.

The Tax Operations Division (Tax Ops) assumes they will require 1,452 hours in FY26 to develop a new tax type in GenTax to facilitate the return and refund, including a paper form and schedule to allow those who are unable to use e-Services to claim the refund. This work can be completed by existing staff; however, assuming a May passage date, it is unlikely development can be completed in the time required by legislation to begin accepting applications (July 15, 2026) because much of this development cannot be completed concurrently; some of these items must be developed and tested sequentially.

On average, Tax Ops assumes that it will receive 515,000 Homestead Credit Refund applications (Forms M1PR) before September 16, and that these must be processed alongside an additional 1,615,000 applications for the one-time refund to facilitate the reduction of the taxpayer's one-time refund by the amount of their homestead credit refund. Since Tax Ops is assuming redeployment of existing staff for this proposal, the total number of applications processed to administer the one-time refund is 2,130,000.

Based on historical data, Tax Ops assumes not all eligible taxpayers will be able to use e-Services or Modernized e-File (MeF) and approximately 10 percent of returns (161,500) will be filed by paper and require sorting, scanning, document preparation, and data capture. At a rate of 4 returns per hour, Tax Ops assumes it will need 40,375 hours to complete this work in FY27. This work must be completed with 55 days to ensure all paper applications are prepared for processing with enough lead time to process them and issue the refunds by the time required by legislation (December 31, 2026). Tax Ops assumes that it can redeploy enough division staff to cover 12,094 hours at no additional cost to the division. Tax Ops also assumes it can extend existing seasonal AFSCME worker employment to cover another 11,550 hours (equivalent to 5.55 FTEs). Finally, Tax Ops assumes that the remaining 16,731 hours will be covered via overtime, split between MAPE and AFSCME classifications, and distributed among all eligible employees throughout Revenue.

Tax Ops assumes approximately 6.67 percent of applications (107,721) will require review by the Demographics Unit to fix demographic errors arising from the data capture process, as well fixing address errors for returned mail. At a rate of 12 returns per hour, Tax Ops will need 8,977 hours in FY27 to complete this work. Tax Ops assumes that it can extend seasonal AFSCME workers by an additional 36 days (maximum allowed) to cover 7,560 hours (equivalent to 3.63 FTEs); the remaining 1,417 hours can be covered over the same time period by existing staff within the division.

Of the 1,615,000 returns that Tax Ops must process to administer the one-time refund, approximately 10 percent (161,500) will be stopped for review by Early Audit due to errors in claiming the payment. At a rate of four returns per hour, Tax Ops assumes that it will require 40,375 hours in FY27 to process the one-time refund applications. However, returns will need to be processed within 110 days. Currently, Tax Ops employs 57 audit staff who can complete this work within their existing capacity if all are singularly deployed to process these returns. Tax Ops assumes the 57 available staff can contribute 36,965 normal working hours and the remaining 3,410 hours will be completed by MAPE employees via an overtime project.

In addition to application processing, Tax Ops assumes that it will need to manually review 1 percent of refunds (16,150) resulting from both M1PR and one-time refund applications processed. At a rate of 12 refund reviews per hour, Tax Ops will require 1,346 hours to complete these reviews, which can be completed by existing staff.

For mailing costs in FY27, Tax Ops assumes it will send 161,500 Request for Info letters for the returns stopped for review. ITW anticipates sending 261,630 letters requesting identity verification documents to allow individuals to gain access to e-Services to claim the refund, as well as 32,300 letters for fraud review. In addition, Tax Ops assumes the payment is taxable and, therefore, anticipates sending 1,615,000 Forms 1099-MISC for tax year 2026. Collection is assuming it will send approximately 54,910 refund offset letters. Tax Ops is not reporting any Tax Orders because any adjusted amounts will be reported on the individual's Form 1099-MISC. In total, Tax Ops assumes they will require \$1,640,762 for paper and postage in FY27.

In FY28, Tax Ops assumes it will send an additional 7,374 letters reporting interest paid on Homestead Credit Refunds that had to be delayed for six months, at a cost of \$5,693. ITW and Collection anticipate mailing 32,300 letters for post-processing audits, 1,615 appeals letters based on those audits, and 9,690 for bills sent in FY29 and FY30, at a cost of \$43,295 in each of those years.

The Property Tax Division will use the existing homestead data file submitted by all counties by April 30 of the taxes payable year to receive information about which property owners are eligible, their maximum refund, and the property's delinquent status. This information will be communicated to other divisions using the existing procedures of the homestead data file.

For properties receiving relative homestead, there is no SSN/ITIN associated with the owner, just the occupying relative. Additional verification will be needed for these properties; Property Tax assumes we will assist ITW and Tax Ops with answering questions related to this verification. In these circumstances or if other information is missing from the homestead data file, those applications would need to be processed manually by collecting additional information from the county or via direct contact with the property owner.

Property Tax assumes it will work with counties and other Revenue divisions to answer questions and provide guidance.

For the clawback provision, the homestead file submitted by counties by April 30, 2027 will include delinquent tax information for taxes payable in 2026 for each parcel. This information will be shared to other divisions using existing procedures for the homestead data file.

MNIT assumes the majority of development will need to take place in FY26 in the following areas: registration; GenTax returns/schedules; fraud manager; tasks; collections/billing; financials/refunds; revenue accounting; payments; warehouse/analytics; discovery/lead; e-Services; letters; reporting; imaging; return upload mapping; data capture/formatting for paper returns. This work will require 2,208 hours of development time in FY26. MNIT is assuming a mid-May passage and a July 15th deadline, allowing nine weeks to implement the project and one week for post-implementation activities. Assuming Revenue will have two weeks to gather requirements and four weeks to test in both testing environments, MNIT will have three weeks for development where each employee would work full-time on their assigned development task for a total of 1,245 hours that can be completed within existing capacity and 495 hours through staff overtime. Given these assumptions, MNIT estimates approximately 468 hours of development in this timeframe would be unaccounted for within existing staff's regular time and overtime. Additionally, 45 hours of GenTax Architect time will be needed in FY26.

MNIT is assuming that the audit report and lead development could occur after the July 15th deadline and will need 515 hours of development time in FY27. This work will be completed by existing staff.

Because development time is over 80 hours and multiple divisions have a MNIT impact, a project manager and business analyst will be assigned for a combined 440 regular work time hours, 150 hours of overtime and 61 hours of work that cannot be accounted for by existing staff in FY26. MNIT is assuming that we will need 279 total hours for the project manager and business analyst in FY27 which can be completed within regular work time.

MNIT anticipates 418 support hours in FY27 that will be completed by existing staff.

The Financial Management Division (FMD) assumes 146 hours will be needed in FY27 to test the data related to the new transaction and ensure it is accurately reflected in all FMD reports, as well as to perform refund activities and complete refund reconciliation process. Beginning in FY28 FMD will need to perform deposit transactions, refund activities, and the refund/payments reconciliation process. Due to continuing impact such as post-processing audits, FMD anticipates this work will continue at least through FY30. All of this work will be completed by existing staff.

The Collection Division assumes 24 hours in FY26 to test a new bill path for the new account type and 48 hours to test offsets from the new account type to existing debt. This work can be completed by existing staff.

Collection assumes the one-time refund will offset to customers who owe past due debt, which could increase incoming calls and emails for the duration of refund payments being sent. There are currently 9,342,290 customers registered in GenTax and 318,040 total open collections. To find the population that may have debt in which this refund may offset we assume:

318,040 total open collections / 9,342,290 total customers = 3.4 percent.

1,615,000 applicants x 3.4 percent = 54,910 customers that qualify for offset.

54,910 customers who qualify x an estimated 13 percent who will contact us = 7,138 contacts.

Collection assumes approximately 30 minutes of work for each incoming contact, resulting in 3,569 hours of work in total. Collection will open an overtime opportunity to existing staff in FY27 to meet this need.

Collection assumes 32,300 post-processing audits in FY29 and 32,300 in FY30. We assume 30 percent of post-processing audits (9,690) will result in a bill being sent each fiscal year, and ten percent of those (969) will require manual collector review. Because ITW assumes post-processing audits will begin in FY29, we assume the impact of this will begin for Collection in FY30 and continue through FY31.

The Communications Division assumes 86 total hours of work in FY26 and 62 hours in FY27, which will all be completed by existing staff. This work includes creating new forms and instructions, creating and updating web content, reviewing two new letters and GenTax messaging, reviewing email bulletins and social media postings, creating and publishing two press releases, and working with ITW and Tax Operations to create outreach materials about this refund such as handouts and presentations to taxpayers and tax professionals.

In addition to social media activity, Communications assumes we will promote this one-time refund through paid social media ads/placements to help reach the 1.615 million potential applicants about the refund and direct them to information on how to claim it. Based on the cost for paid social media for the Child Tax Credit/Renter's Credit when they were implemented, we assume \$5,000 in FY27 for this.

The Appeals, Legal Services, and Disclosure Division (ALSD) assumes attorneys supporting the Property Tax Division will spend 50 hours reviewing forms and Property Tax guidance to counties and answering any legal questions about this refund. ITW attorneys will spend approximately 40 hours assisting with form reviews and any legal questions regarding qualified applicants and coordination with the property tax refund. An attorney would also be needed to provide about 7 hours of assistance to review outreach and website updates by the Communication Division. An attorney will spend about 3 hours assisting the Tax Systems Planning division with this one-time refund.

ALSD assumes attorneys supporting the Collection Division will spend 10 hours reviewing legal questions about this refund and the impact to offsets. This work can be completed by existing staff.

ALSD assumes Disclosure will create a Tennessee Warning Notice and respond to any disclosure questions tied to the creation of an online portal and application processing system. It is also anticipated that disclosure legal questions will occur tied to applications denied and content of such letters going out to applicants. Disclosure work on data practices requests and identity verification is anticipated as well. This will require approximately 100 hours of work in FY27 and 80 hours in FY28, which will all be completed by existing staff.

FTE Impact

FTEs	FY 2026	FY 2027	FY 2028	FY 2029
ITW staff (MAPE)				2
Tax Operations staff (AFSCME)		9.19		
Total FTE Impact		9.19		2

Note: Totals may vary slightly due to rounding.

Expenditure and/or Revenue Formula

This bill may have an impact on state tax revenues. The estimated revenue impact is not included in this fiscal note but would be shown on a corresponding analysis produced by the Department of Revenue Tax Research Division.

Administrative Impact

Administrative Costs (Savings)	FY 2026	FY 2027	FY 2028	FY 2029
FTEs		1,113,105		340,629
Tax Ops staff (MAPE overtime)		851,156		
Tax Ops staff (AFSCME overtime)		430,180		
Collection staff (MAPE overtime)		257,996		
MNIT staff (overtime)	40,442			
Paper checks		38,437		
Mailing		1,640,762	5,693	43,295
Social media ads		5,000		
Delay to Core26		10,745,837		
Total Administrative Costs (Savings)	40,442	15,082,473	5,693	383,924

Note: This table uses whole numbers. Totals may vary slightly due to rounding. Overtime for Tax Ops and Collection staff is calculated as 1.5x base salary. MNIT overtime is 1.0x base salary. The base salary rate used for each bargaining unit is the same figure that Revenue uses to assign cost for FTEs, minus overhead and fringe.

Interest Impact to General Fund

	FY 2026	FY 2027	FY 2028	FY 2029
Fund 1000: General Fund		173,700		
Total Fund Impact		173,700		

Note: This table uses whole numbers. Totals may vary slightly due to rounding.

Long-Term Fiscal Considerations

N/A

Local Fiscal Impact

Additional verification will be needed for properties receiving relative homestead. Revenue will work with counties or otherwise contact the property owners directly to gather the information necessary for this verification. County staff may also be needed to answer other questions and provide guidance.

References/Sources

Agency staff provided information for this fiscal note.

If information technology costs are included, my agency’s Chief Business Technology Officer has reviewed the estimate.

I have reviewed the content of this fiscal note and believe it is a reasonable estimate of the expenditures and revenues associated with this proposed legislation.

Agency Contact:

Agency Fiscal Note Coordinator Signature: George Drometer

Phone: 651-556-6009

Date: 4/13/2026 4:22:15 PM

Email: george.drometer@state.mn.us