

Minnesota House Fiscal Analysis Department

2022 Session - Property Tax Division

3/30/2022

HF 4064-A22-0389 and A4, Property Tax Division Report - Changes to February 2022 forecast

Dollars in Thousands

Note: Positive numbers are program expenditures/revenue losses and negative numbers are cost

	Bill #	Author	Change Item Description	Effective date	HF 4064 -A22-0389, A4 in Division					
					FY 2022	FY 2023	FY 2022-23	FY 2024	FY 2025	FY 2024-25
	GENERAL FUND SUMMARY									
	Property Tax Aids, Credits and Refunds									
1			February 2022 forecast		2,075,125	2,078,513	4,153,638	2,151,796	2,191,007	4,342,803
2			HF 4064 -A22-0389 Division Report - Total Proposed GF Changes		0	394,600	394,600	286,260	326,080	612,340
3	Property Tax Aids, Credits and Refunds - February 22 Forecast + Division Changes				2,075,125	2,473,113	4,548,238	2,438,056	2,517,087	4,955,143
4										
5	PROPERTY TAX REFUNDS									
6	HF 3518	Youakim	HCSR Property Tax Refund changes							
7			Homeowner PTR - Incrs max refund \$200, reduce thrshds 0.1% incm \$21.8K-\$32.8K, reduce copays 5% incm \$33K-\$77K	Pay 2023	0	0	0	35,200	36,800	72,000
8	HF 3558	Marquart	Renters Credit - Convert to Income Tax Credit							
9	HF 4226	Agbaje	Repeal Renter PTR, sunset rent paid 2022, taxes filed in 2023	Rnt Pd 2022	0	0	0	(231,600)	(234,700)	(466,300)
10	HF 4227	Gomez	Renter Income Tax credit effective rent pd 2022, taxes filed 2023	Tax Yr 2023	0	372,600	372,600	378,200	386,100	764,300
11			Subtotal Renter PTR conversion		0	372,600	372,600	146,600	151,400	298,000
12	HF 3725	Huot	Special (Targeting) Property Tax Refund changes							
13			Reduce thrshld from 12% to 10%; Incs max refnd to \$2,000		0	0	0	1,900	2,000	3,900
14										
15	HF 1095	Hertaus	Manufactured home park classification modified. PTR interaction	Pay 2023	0	0	0	0	270	270
16	HF 3629	Morrison	Homestead Market Value Exclusion changes PTR interaction	Assmt 2023	0	0	0	0	(1,610)	(1,610)
17										
18	HF 2865	Dettmer	Disabled veterans' homestead market value exclusion application	Assmt 2022						
19	HF 3066	Lislegard	deadline extended for qualifying spouses							
20			PTR interaction		0	0	0	(Negligible)	(Negligible)	(Negligible)
21	HF 2300	Richardson	Community land trust property class 4d(2) rate @ 0.75%	Pay 2023						
22			PTR interaction		0	0	0	(180)	(180)	(360)
23	HF 3384	Hanson J	Senior citizens' property tax deferral requirements: lower occupancy req to 5 yr, incrs HH incm to \$96K - PTR interaction	Pay 2023	0	0	0	270	660	930
24										
25	HF 1661	Schultz	Elderly living facilities exempted from taxation	Assmt 2023	0	0	0	0	10	10
26	HF 3782	Stephenson	Energy storage system exemption established PTR interaction	Assmt 2022	0	0	0	20	20	40
27	HF 2181	Anderson	Solar generating system real property class clarified - PTR	Pay 2023	0	0	0	(Negligible)	(Negligible)	(Negligible)
28	HF 3678	Schultz	Airport property - exempt "manufacture" of aircraft	Pay 2023	0	0	0	20	20	40
29										
30										
31	AIDS AND CREDITS									
32	HF 4064	Youakim	Local Government Aid formula changes and appropriation increase; Mahnommen Property Tax Reimbursement Aid	Pay 2023						
33			LGA appropriation increase		0	0	0	34,220	34,220	68,440
34			Mahnommen Property Tax Reimbursement Aid (increase only)		0	0	0	160	160	320
35			Property Tax Refund interaction		0	0	0	(900)	(900)	(1,800)
36			Income Tax interactions		0	0	0	(350)	(350)	(700)
37			General Fund		0	0	0	33,130	33,130	66,260
38	HF 2810	Swedzinski	City of Echo 2021 LGA penalty forgiveness		0	0	0	0	0	0
39	HF3586	Torkelson	City of Morton 2021 LGA penalty forgiveness		0	0	0	0	0	0
40										
41	HF4399	Sandstede	County Program Aid appropriation increase	Pay 2023						
42			CPA appropriation increase		0	0	0	13,000	13,000	26,000
43			Property Tax Refund interaction		0	0	0	(340)	(340)	(680)
44			Income Tax interactions		0	0	0	(130)	(130)	(260)
45			General Fund		0	0	0	12,530	12,530	25,060
46	HF 2928	Marquart	Stronger Community Aid Program created, replaces Performance Measurement	Pay 2023						
47			Repeal Performance Measurement Aid		0	0	0	(497)	(497)	(994)
48			Stronger Community Aid Program		0	0	0	497	497	994
49			General Fund		0	0	0	0	0	0

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				FY 2022	FY 2023	FY 2022-23	FY 2024	FY 2025	FY 2024-25
50 51 52 53	HF3719 Reyer Marquart	Soil and Water Conservation District Aid - new SWCD Aid for every county plus 3 counties have 2 districts ea. General Fund	Pay 2022	0	22,000	22,000	22,000	22,000	44,000
49 50 51 52 53	HF 3224 HF 3906 Huot Keeler	School District Equalization Aid - provides add'l equalization aid for school districts; simplifies aid / levy formulas Local option revenue levy Property Tax Refund interactions Income Tax interactions General Fund	Pay 2023	0 0 0 0	0 0 0 0	0 0 0 0	38,740 (3,320) (690)	51,950 (4,080) (850)	90,690 (7,400) (1,540)
54 55 56 57 58	HF 498 Marquart	School District levy - Long-term Facilities Revenue Property Tax Refund interactions Income Tax interactions School Building Bond Agriculture Credit General Fund	FY 2024	0 0 0 0	0 0 0 0	0 0 0 0	20 10 10 40	20 10 10 40	40 20 20 80
59 60 61 62 63	HF 1429 Vang	Class 2a land agricultural product definition expanded to include industrial hemp Property Tax Refund interactions Ag Homestead Market Value Credit School Building Bond Agriculture Credit General Fund	Assmt 2023	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	30 10 30 70	30 10 30 70
64 65 66 67 68 69 70	HF 2929 Marquart	Increase School Building Bond Agriculture Credit to 85% School Building Bond Agriculture Credit Property Tax Refund interactions Income Tax interactions General Fund	Pay 2024	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	21,800 680 (580) 21,900	21,800 680 (580) 21,900
71	Total General Fund Changes, Property Tax Aids, Credits and Refunds			0	394,600	394,600	286,260	326,080	612,340
72									
73	NO STATE COST CHANGES								
74	Property tax changes - Miscellaneous (no state fund impact)								
75	HF 2800	Hertaus	Delinquent Property Tax interest rate	Jan 1, 2023	0	0	0	0	0
76	HF 3042	Davnie	Tourism Improvement Districts	DFE	0	0	0	0	0
77	Property tax changes for Tax Increment Financing (TIF)								
78	HF 4281	Youakim	Tax Increment Financing - Various pooling provisions clarified, administrative expense limitations clarified, and application of violations and remedies expanded.	DFE +1	0	0	0	0	0
79	HF 2775	Klevorn	Plymouth TIF district spec rules (10yr extnd,uses)	Local appvl + file	0	0	0	0	0
80	HF 4082	Youakim	Hopkins TIF District 2-11 amd special rules (30% incrmnt, uses)	Local appvl + file	0	0	0	0	0
81	HF4127	Hanson, J	Savage TIF district special rules (5-6yr) extended	Local appvl + file	0	0	0	0	0
82	HF 2700	Sandell	Woodbury TIF District 13 special rules amended, Central Park	Local appvl + file	0	0	0	0	0
83	HF4297	Bernardy	Fridley TIF district 20 special rules established, housing uses	Local appvl + file	0	0	0	0	0
84	Local Lodging / Food & Beverage Taxes (no state fund impact)								
85	HF 3074	Ecklund	Cook County local 1% lodging tax extended from 15 to 30 yrs	Local appvl + file	0	0	0	0	0
86	HF 551	Klevorn	Plymouth 3% local lodging, eliminate 10-yr sunset	DFE	0	0	0	0	0
87	HF 1676	Sandell	Woodbury 3% local lodging tax (current authority), allow 2/3 use	Local appvl + file	0	0	0	0	0

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					FY 2022	FY 2023	FY 2022-23	FY 2024	FY 2025	FY 2024-25
88	Local Option Sales Taxes (no state fund impact)									
89	HF 3381	Youakim	Local taxes; resolution submission and referendum requirements clarified for modifying new & existing local sales tax	Local appvl + file	0	0	0	0	0	
90	HF 3107	Igo	Grand Rapids local sales and use tax authorized	Local appvl + file	0	0	0	0	0	
91	HF 3443	Gruenhagen	Henderson local sales and use tax authorized	Local appvl + file	0	0	0	0	0	
92	HF 3716	Murphy	Proctor local sales and use tax authorized	Local appvl + file	0	0	0	0	0	
93	HF 2923	Pelowski	Winona County local sales and use tax authorized	Local appvl + file	0	0	0	0	0	
94	HF3748	Lippert	Rice County local sales and use tax authorized	Local appvl + file	0	0	0	0	0	
95	HF 3606	Carlson	Bloomington local sales and use tax authorized	Local appvl + file	0	0	0	0	0	
96	HF2702	Edelson	Edina local sales and use tax modified	Local appvl + file	0	0	0	0	0	
97	HF3760	Vang	Brooklyn Center local sales and use tax authorized	Local appvl + file	0	0	0	0	0	
98	HF 3194	Becker-Finn	Roseville local sales and use tax modified	Local appvl + file	0	0	0	0	0	
99	HF 3829	Lueck	Aitkin local sales and use tax modified	Local appvl + file	0	0	0	0	0	
100	HF 3473	Freiberg	Golden Valley local option sales tax authorized	Local appvl + file	0	0	0	0	0	
101	HF 3703	Grossell	Blackduck local option sales tax authorized	Local appvl + file	0	0	0	0	0	
102	HF 3763	Kiel	East Grand Forks local option sales tax authorized	Local appvl + file	0	0	0	0	0	
103	HF 3822	Liebling	Rochester local option sales tax authorized	Local appvl + file	0	0	0	0	0	
104	HF 3969	Swedzinski	Marshall local option sales tax authorized	Local appvl + file	0	0	0	0	0	
105										

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30-Mar-22

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Tax Refunds, Aids & Credits - February 2022 Forecast with HF 4064 - A22-0389, A4 Division Report

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		Feb 2022 fest FY2020-21	HF 4064 Division Report			HF 4064 Division Report		
			FY2022	FY2023	FY2022-23	FY2024	FY2025	FY2024-25
General Fund Expenditures								
REFUNDS		\$1,657,309	\$845,270	\$1,245,980	\$2,091,250	\$1,086,630	\$1,121,620	\$2,208,250
1	Homestead Credit property tax refund	1,107,857	\$588,100	\$610,900	\$1,199,000	\$640,200	\$665,300	\$1,305,500
2	HCSR - Incrs max refund \$200, reduce thrshds 0.1% incm \$21.8K-\$32.8K, reduce copays 5% incm \$33K-\$77K		0	0	0	35,200	36,800	72,000
3	Manufactured home park class mod'fy PTR interaction		0	0	0	0	270	270
4	Homestead Market Value Exclusion chg PTR interaction		0	0	0	0	(1,610)	(1,610)
5	Disabled veterans' hmstd MVE applctn deadline - spouses		0	0	0	(Negligible)	(Negligible)	(Negligible)
6	Community land trust property class 4d(2) rate @ 0.75%		0	0	0	(180)	(180)	(360)
7	Senior citizens' property tax deferral occupancy reduce to 5 yr, incrs HH incm to \$96K - PTR interaction		0	0	0	270	660	930
8	Elderly living facilities exempted from taxation		0	0	0	0	10	10
9	Energy storage system exemption establsd PTR interctn		0	0	0	20	20	40
10	Solar generating system class clarified - PTR interctn		0	0	0	(Negligible)	(Negligible)	(Negligible)
11	Airport property - exempt "manufacture" of aircraft		0	0	0	20	20	40
12	Class 2a land agr product -include hemp PTR intctn		0	0	-	0	30	30
13	School District levy - Long-term Facilities Revenue PTR int		0	0	-	20	20	40
14	Property Tax Refund interaction - LGA incrs		0	0	-	(900)	(900)	(1,800)
15	Property Tax Refund interaction - CPA incrs		0	0	-	(340)	(340)	(680)
16	Property Tax Refund interaction - School LOR levy		0	0	-	(3,320)	(4,080)	(7,400)
17	Property Tax Refund interactions- SBB to 85%		0	0	0	0	680	680
18	Subtotal - Homestead Credit PTR changes		0	0	0	30,790	31,400	62,190
19								
20	Renters property tax refund	455,624	223,500	225,900	449,400	231,600	234,700	466,300
21	Repeal Renter PTR, sunset rent pd 2022, taxes filed 2023		0	0	0	(231,600)	(234,700)	(466,300)
22	Renter Incm Tax credit eff rent pd 2022, taxes filed 2023		0	<u>372,600</u>	372,600	<u>378,200</u>	<u>386,100</u>	764,300
23	Subtotal Renter PTR converted to Incm Tax Credit		223,500	598,500	822,000	378,200	386,100	764,300
24								
25	Targeting	21,599	3,010	6,500	9,510	5,300	5,400	10,700
26	Reduce thrshld 12% to 10%; Incs max refnd to \$2,000		0	0	0	1,900	2,000	3,900
27								
28	Forest Land Credits (SFIA)	24,384	13,110	13,830	26,940	14,390	14,970	29,360

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		Feb 2022 fcast FY2020-21	HF 4064 Division Report			HF 4064 Division Report		
			FY2022	FY2023	FY2022-23	FY2024	FY2025	FY2024-25
29	Subtotal - Property Tax Refunds	1,609,464	827,720	1,229,730	2,879,450	1,070,780	1,105,170	3,002,440
30								
31	Political Contribution Refund	5,927	2,700	3,500	6,200	3,000	3,500	6,500
32	Tax Refund Interest	41,918	14,850	12,750	27,600	12,850	12,950	25,800
33								
34	LOCAL AIDS	1,692,272	918,751	945,951	1,864,702	1,052,128	1,065,147	2,117,275
35	Local Government Aid (LGA)	1,018,490	564,398	569,914	1,134,312	564,398	564,398	1,128,796
36	LGA appropriation increase		0	0	-	34,220	34,220	68,440
37	LGA forgiveness City of Morton		0	0	-	0	0	-
38	LGA forgiveness City of Echo		0	0	-	0	0	-
39	Subtotal- Local Government Aid (LGA)	1,018,490	564,398	569,914	1,134,312	598,618	598,618	1,197,236
40								
41	County Program Aid	494,174	263,971	264,012	527,983	264,374	263,954	528,328
42	CPA appropriation increase		0	0	-	13,000	13,000	26,000
43	Public Defense Bd, Public Defender Aid	0	500	500	1,000	500	500	1,000
44	Local Impact Notes (LBO/MDE)	0	214	214	428	214	214	428
45	Subtotal- County Program Aid (CPA)	494,174	264,685	264,726	529,411	278,088	277,668	555,756
46								
47	Township Aid	19,997	10,000	10,000	20,000	10,000	10,000	20,000
48								
49	Payment in Lieu of Taxes (PILT) for DNR Owned Lands	72,030	36,581	36,806	73,387	40,567	40,792	81,359
50	Aquatic Invasive Species Prevention Aid	20,000	10,000	10,000	20,000	10,000	10,000	20,000
51								
52	Riparian Protection Aid to BWSR	1,490	745	745	\$1,490	745	745	\$1,490
53	Riparian Protection Aid to Counties	14,510	7,255	7,255	14,510	7,255	7,255	14,510
54	Subtotal- Riparian Protection Aid	16,000	8,000	8,000	\$16,000	8,000	8,000	\$16,000
55	Soil and Water Conservation District Aid - new		-	22,000	\$22,000	22,000	22,000	\$44,000
56								
57	Indian Family Out-of-Home Placement Aid	10,000	4,337	3,549	7,886	5,000	5,000	10,000
58	Casino Aid to Counties	\$2,749	1,400	1,614	\$3,014	1,614	1,614	\$3,228
59	Local Homeless Prevention Aid		0	0	0	20,000	20,000	40,000

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	Feb 2022 fcast FY2020-21	HF 4064 Division Report			HF 4064 Division Report		
		FY2022	FY2023	FY2022-23	FY2024	FY2025	FY2024-25
60 Production Property Transition Aid	80	0	0	0	0	0	0
61 Utility Transition Aid (cities and towns)	8	11	9	20	8	12	20
62 DRA School	16,045	8,029	8,023	16,052	8,023	8,023	16,046
63 DRA Non-School	20,299	10,110	10,110	20,220	10,110	10,110	20,220
64 Disparity Reduction Aid (DRA)	36,344	18,139	18,133	36,272	18,133	18,133	36,266
65							
66 Mahnommen City Reimbursement Aid	320	160	160	320	160	160	320
67 Mahnommen Property Tax Reimbursement Aid		0	0	-	160	160	320
68 Mahnommen County Aid	1,800	900	900	1,800	900	900	1,800
69 Mahnommen ISD #432 Aid	280	140	140	280	140	140	280
70 Mahnommen Reimbursement Aid	2,400	1,200	1,200	2,400	1,360	1,360	2,720
71							
72 School Equalization Aid - Local option revenue levy		0	0	-	38,740	51,950	90,690
73							
74							
75 PROPERTY TAX CREDITS	195,317	113,010	118,987	231,997	132,714	158,841	291,555
76 Agr MVC School	17,064	7,794	7,411	15,205	7,376	7,376	14,752
77 Agr MVC Non-School	57,360	28,849	27,543	56,392	27,543	27,543	55,086
78 Ag Homestead Market Value Credit - Class 2a hemp		0	0	-	0	10	10
79 Agricultural Market Value Credit	74,424	36,643	34,954	71,597	34,919	34,929	69,848
80							
81 School Building Bond Agricultural Credit	93,690	62,109	69,716	\$131,825	83,045	86,893	169,938
82 Increase School Building Bond Agricultural Credit to 85%		0	0	0	0	21,800	21,800
83 School Building Bond Agriculture Credit-Class 2a hemp		0	0	-	0	30	30
84 School Building Bond Agr Credit-School District LTFM		0	0	-	10	10	20
85							
86 Agriculture Preservation Credit -School (w/o State Con Fnd)	132	5	0	5	0	0	-
87 Agriculture Preservtn Credit -NonSchool (w/o State Con Fnd)	319	0	0	-	0	0	-
88							
89 Border City Disparity -School	5,452	3,236	3,287	6,523	3,380	3,485	6,865
90 Border City Disparity -Non-School	20,427	10,848	11,027	21,875	11,360	11,694	23,054
91 Border City Disparity Credit	25,879	14,084	14,314	28,398	14,740	15,179	29,919

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			FY2022	FY2023	FY2022-23	FY2024	FY2025	FY2024-25
92								
93	Prior Year Credit -School	72	104	3	107	0	0	-
94	Prior Year Credit- Non-School	801	65	0	65	0	0	0
95	Prior Year Credits	873	169	3	172	-	-	-
96								
97	TACONITE TAX RELIEF AREA AIDS & CREDITS	28,006	13,747	13,832	27,579	14,244	14,604	28,848
98	State Taconite Aid to IRRR (Non-School)	7,517	3,643	3,755	7,398	4,041	4,272	8,313
99	State Taconite Aid Local Distribution	8,579	4,135	4,055	8,190	4,126	4,200	8,326
100	Subtotal State Taconite Aid	16,096	7,778	7,809	15,587	8,167	8,472	16,639
101	Taconite Reimbursement (School)	1,122	561	561	1,122	561	561	1,122
102	Supplemetal Taconite Homestead Credit (Non-School)	10,788	5,408	5,462	10,870	5,516	5,571	11,087
103								
104								
105	LOCAL PENSION AIDS	292,540	142,736	147,682	290,418	152,749	158,021	310,770
106								
107	Police Aid (includes only local; DNR & DPS aid in State Gov)	165,425	82,181	85,920	168,101	89,790	93,830	183,620
108	Fire Aid	62,945	34,191	35,240	69,431	36,270	37,330	73,600
109	Fire Insurance Surcharge Aid	8,386	5,404	5,566	10,970	5,733	5,905	11,638
110	Police & Fire Retirement Aid Supplement	30,995	15,500	15,500	31,000	15,500	15,500	31,000
111								
112	Police/Fire Amorization Aid (Open)	5,458	2,729	2,729	5,458	2,729	2,729	5,458
113	Redirected Amortization Aid - St Paul + TRFA	4,188	2,094	2,094	4,188	2,094	2,094	4,188
114	Firefighters Supplemental Benefits Reimbursements	1,243	637	633	1,270	633	633	1,266
115								
116	Public Employees Retirement Assoc. (PERA) Aid	13,900	0	0	0	0	0	0
117								
118	OTHER AIDS & ONE-TIME APPROPRIATIONS	16,237	41,611	681	42,292	(409)	(1,146)	(1,555)
119	Disaster Credit -School	32	437	49	486	28	31	59
120	Disaster Credit- Non-School	74	1,453	5	1,458	94	94	188
121	Disaster Credit	106	1,890	54	1,944	122	125	247
122								

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		FY2022	FY2023	FY2022-23	FY2024	FY2025	FY2024-25
123 Local Option Disaster Credits	-			-			-
124 Local Option Disaster Abatement reimb (school)	337	45	23	68	25	25	50
125 Local Option Disaster Abatement reimb (non school)	1,396	4	75	79	75	75	150
126 Local Option Disaster Abatement Reimbursement	1,733	49	98	147	100	100	200
127							
128 Border City Reimbursement	97	32	32	64	32	32	64
129 Performance Measuremt Reimbursement	924	497	497	994	497	497	994
130 <i>Performance Measurement sunset</i>		0	0	-	(497)	(497)	(994)
131 <i>Stronger Community Aid established</i>		0	0	-	497	497	994
132							
133 City of Minneapolis Library debt service	7,730	3,374	0	3,374	0	0	-
134 Wadena County Aid (2 years only)	1,200	-	-	0	-	-	\$0
135 Local Government grants (19 SS1 CH 6, and 21 SS1 CH 14)	4,447	6,414	0	6,414	0	0	-
136 21 SS1, CH 14 Local gov't assistance to counties- one time		29,355					
137 20 CH 71 - Tribal Nations Grants	11,000	0	0	-	0	0	-
138 20, SS7, CH 2 - Small Business Assistance to Bars, Restaurants, Breweries, Fitness Centers, etc.	-	0	0	-	0	0	-
139 <i>Income Tax interactions</i>							
140 <i>Income tax interaction - LGA incrs</i>		0	0	-	(350)	(350)	(700)
141 <i>Income tax interaction - CPA incrs</i>		0	0	-	(130)	(130)	(260)
142 <i>Income Tax interactions - School LOR levy</i>		0	0	-	(690)	(850)	(1,540)
143 <i>Income Tax interactions - SBB to 85%</i>		0	0	0	0	(580)	(580)
144 <i>Income Tax interactions - School District LTFM levy</i>		0	0	-	10	10	20
145							
146 Property Tax Aids and Credits, GF TOTAL	\$3,892,681	\$2,075,125	\$2,473,113	\$4,548,238	\$2,438,056	\$2,517,087	\$4,955,143

Minnesota House Fiscal Analysis Department

30-Mar-22

2022 Legislature

Tax Refunds, Aids & Credits - February 2022 Forecast with HF 4064 - A22-0389, A4 Division Report

All Numbers in Thousands

Note: Positive numbers are program expenditures; negative numbers are cost savings. Numbers in brackets [] are for information purposes only and are not reflected in spreadsheet totals.

	Feb 2022 fest FY2020-21	HF 4064 Division Report			HF 4064 Division Report		
		FY2022	FY2023	FY2022-23	FY2024	FY2025	FY2024-25
149 Other Fund Expenditures							
150							
151 State Conservation Fund (SR) Agriculture Preservation Credit	259	338	340	678	340	340	680
152 State Conservation Fund (GF) Agriculture Preservation Credit							
(lines 46 & 47)	<u>451</u>	<u>5</u>	<u>0</u>	<u>5</u>	<u>0</u>	<u>0</u>	<u>0</u>
153 Total State Conservation Fund	710	343	340	683	340	340	680
154							
155 Net Loan activity							
156 Senior Deferral loan receipts (REV)	[-1037]	[-1236]	[-1375]	[-2576]	[-1375]	[-1375]	[-2576]
157 Senior Deferral loans issuances (Reimbursements to Counties)	[1311]	[1775]	[1814]	[2418]	[1853]	[1893]	[2418]
158 Senior Deferral occupancy, HH income chgs	<u>101</u>	<u>101</u>	<u>101</u>	<u>101</u>	<u>270</u>	<u>660</u>	<u>930</u>
159 Total Senior Deferral (net)	299	539	439	978	748	1,178	1,926
160							
166 Coronavirus Relief (Federal)							
167 COVID-19 Aid to Local Governments - Counties	467,254	-	-	-	-	-	-
168 COVID-19 Aid to Local Governments - Cities and Towns	<u>370,475</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
169 Total COVID-19 to Local Governments	837,729	0	0	-	0	0	-