

**PROPERTY TAX
Requirements for Service of a
Petition Modification**

February 6, 2023

Department of Revenue
Analysis of S.F. 580 (Limmer) / H.F. 675 (Agbaje) as introduced

	Yes	No
DOR Administrative Costs/Savings		X

Fund Impact

	<u>F.Y. 2024</u>	<u>F.Y. 2025</u>	<u>F.Y. 2026</u>	<u>F.Y. 2027</u>
	(000's)			
General Fund	\$0	\$0	\$0	\$0

Assumed effective beginning August 1, 2023.

EXPLANATION OF THE BILL

The proposal would make several changes to the defense or objection of property taxes services and filings process. These changes include how a petition may be filed, and when and who needs to receive a copy of the petition.

REVENUE ANALYSIS DETAIL

- Changing the petition service requirements would have no effect on the state general fund.

PROPERTY TAX BENCHMARKS (Minn. Stat. § 270C.991)

<i>Transparency, Understandability, Simplicity & Accountability</i>	Neutral	
<i>Efficiency & Compliance</i>	Increase	The proposal may make it easier for governments and property owners in the petition process to comply with statute.
<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>

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