

**PUBLIC FINANCE**

**Allowing special assessments for energy improvement projects**

March 09, 2021

	Yes	No
DOR Administrative Cost/Savings		X

Department of Revenue

Analysis of H.F. 1311 (Youakim) / S.F. 1799 (Senjem) as introduced

**Fund Impact**

	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>
	(000's)			
General Fund	\$0	\$0	\$0	\$0

Effective for special assessments payable in 2022 and thereafter.

**EXPLANATION OF THE BILL**

Under current law, special assessments cannot be used for energy improvements. The proposal would allow special assessments for energy improvements.

**REVENUE ANALYSIS DETAIL**

- Allowing special assessments on energy improvements would have no assumed impact to the state general fund.

Source: Minnesota Department of Revenue  
 Property Tax Division - Research Unit  
<https://www.revenue.state.mn.us/revenue-analyses>

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