

HF xxx Division Report - As Presented to Division

Dollars in Thousands

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HF	Author	Change Item Description	Jan Gov Rec FY 2018	Jan Gov Rec FY 2019	Jan Gov Rec FY 2018-19	Jan Gov Rec FY 2020	Jan Gov Rec FY 2021	Jan Gov Rec FY 2020-21	HF xxx Div Rpt FY 2018	HF xxx Div Rpt FY 2019	HF xxx Div Rpt FY 2018-19	HF xxx Div Rpt FY 2020	HF xxx Div Rpt FY 2021	HF xxx Div Rpt FY 2020-21	
<b>SUMMARY</b>															
1		Property Tax Aids, Credits and Refunds - General Fund Feb2017 Forecast	1,712,766	1,739,110	3,451,876	1,758,435	1,768,775	3,527,210	1,712,766	1,739,110	3,451,876	1,758,435	1,768,775	3,527,210	
2		Property Tax Aids, Credits and Refunds - Total Proposed GF Changes	5,819	100,711	106,530	115,380	125,497	240,877	72,537	229,829	302,366	159,079	189,429	348,508	
3		Property Tax Aids, Credits and Refunds - Total Base + Proposed GF Chgs	1,718,585	1,839,821	3,558,406	1,873,815	1,894,272	3,768,087	1,785,303	1,968,939	3,754,242	1,917,514	1,958,204	3,875,718	
<b>Property tax refund /Other Refund changes</b>															
<b>GOV Homestead Credit State Property Tax Fund (PTR) -</b>															
		Modernize Railroad Property Tax	0	0	0	(2,900)	(2,900)	(5,800)							
		Home Office deduction Calc	(380)	(490)	(870)	(520)	(540)	(1,060)							
		Interactions LGA		(510)	(510)	(510)	(510)	(1,020)							
		Interactions CPA		(250)	(250)	(250)	(250)	(500)							
		Interactions ICWA Aid to Counties		(240)	(240)	(240)	(240)	(480)							
		Interactions School Building Bond Ag Credit (40%)		0	0	1,050	2,110	3,160							
		Interactions School Debt Service Equalization Aid		(1,030)	(1,030)	(150)	540	390							
		Interactions Soccer Stadium St. Paul		0	0	0	110	110							
		<b>Subtotal Homeowner PTR changes</b>	<b>(380)</b>	<b>(2,520)</b>	<b>(2,900)</b>	<b>(3,520)</b>	<b>(1,680)</b>	<b>(5,200)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
		<b>GOV Sustainable Forest Incentive Update (OLA report + easement lang)</b>	<b>0</b>	<b>4,400</b>	<b>4,400</b>	<b>4,600</b>	<b>4,800</b>	<b>9,400</b>							
		<b>GOV Buffer Compensation Aid Payments</b>	<b>0</b>	<b>6,300</b>	<b>6,300</b>	<b>6,300</b>	<b>6,300</b>	<b>12,600</b>							
<b>Property tax changes with refund / income tax interactions</b>															
21	HF1830 Bliss	Class 1c property requirements (abutting state trail) modified, leased SRR land modified - PTR interaction							0	20	20	20	20	40	
22	HF0818 Petersburg	Electric generation facility exempted (Owatona)							0	10	10	20	20	40	
23		PTR interaction							0	0	0	10	10	20	
24		Income tax interaction(cost)							0	0	0	10	10	20	
25	HF0555 Dettmer	Congressionally chartered veterans organizations reduced property tax class rate (1.5% to 1.0%)							0	20	20	20	20	40	
26	HF0119 Dettmer	Deceased veteran's spouse benefit eligibility - 1st time application provision if death after 12/31/11								(10)	(10)	(10)	(10)	(20)	
27	HF0036 Garofalo	Storage condominiums; non-commercial property tax classification established.							0	10	10	10	10	20	
28	HF0610 Knoblach	Agricultural homestead rules modified for properties owned by trusts.								negligible	negligible	negligible	negligible	negligible	
29	HF1489 West	Manufactured home assessment modified.							0	0	0	negligible	negligible	negligible	
30	HF0632 Pierson	Apprenticeship training facilities exemption criteria (definition) changed.							0	0	0	negligible	negligible	negligible	
31	HF 1720 Backer	Agricultural containment facility ("secondary liquid") exemption modified							0	(140)	(140)	(140)	(140)	(280)	

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32		<b>Homestead Credit State Refund / Renter PTR / Other Refunds</b>													
33	Drazkowski	Supplemental Homestead Credit State Refund payment- FY 2019 only							0	59,800	59,800	0	0	0	
34	Drazkowski	Supplemental Renter Property Tax Refund payment- FY 2019 only							0	40,200	40,200	0	0	0	
35	HF2186 Drazkowski	Determination of rent constituting property taxes using regional percentages							0	(40,200)	(40,200)	(40,800)	(41,400)	(82,200)	
36	HF 2072 Drazkowski	Repeal Political Contribution Refund							(3,500)	(5,500)	(9,000)	(4,500)	(5,500)	(10,000)	
37		<b>Property tax changes</b>													
38	HF0661 Peterson	Manufactured home park cooperative shareholders : include portion of ground lease payments when filing for the homestead credit state refund.							0	180	180	180	180	360	
39	HF 208 Hertaus	Agri preserve allowed C/I operation modify, early termination for agr preserve							0	(negligible)	[negligible]	(negligible)	(10)	[negligible]	
40	HF1711 Loonan	Agricultural purposes modified for participation in local conservation prog, remains at ag rate							0	0	0	negligible	negligible	negligible	
41	HF0938 Sundin	Carlton County; tax for recreation purposes up to \$1,500 authorized.							0	negligible	negligible	negligible	negligible	negligible	
42	HF 112 Runbeck	Reverse referendum approval of debt issuance provided							0	unknown	[unknown]	unknown	unknown	[unknown]	
43		<b>State General Levy changes</b>													
44	HF0166 Peppin	Excess FD contributions refunded through state general levy							380	700	1,080	700	700	1,400	
45	HF 1831 Green	Property tax credit for over-valued property; 1 yr lookback							30	50	80	50	50	100	
46	HF0211 Hertaus HF0484 Peterson	State General Levy: First tier \$200K commercial-industrial property exempted, levy frozen @ 2017 level.							69,610	136,240	205,850	155,550	177,940	333,490	
47		Commercial Industrial levy							580	1,570	2,150	2,590	3,760	6,350	
48		Seasonal Recreational Residential							0	(3,830)	(3,830)	(4,380)	(5,040)	(9,420)	
49		Income tax interactions							70,190	133,980	204,170	153,760	176,660	330,420	
50		Subtotal - State General Levy changes													
51		<b>Property Tax Aid &amp; Credits changes</b>													
52	GOV	LGA increase	0	20,000	20,000	20,000	20,000	40,000							
53	GOV	Aid to Madelia for Fire Recovery (over 20 yrs)	31	31	62	31	31	62							
54	GOV	CPA increase	0	10,000	10,000	10,000	10,000	20,000							

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55	GOV	Aid to Watonwan County for Fire Recovery (over 20 yrs)	15	15	30	15	15	30						
56	GOV	Indian Child Welfare Act Aid to Counties	0	10,000	10,000	10,000	10,000	20,000						
57	GOV	Riparian Protection Aid to Counties	0	10,000	10,000	10,000	10,000	20,000						
58	GOV	Agricultural homestead Market Value Credit - chgs to calc for fractional ag homesteads	0	0	0	(140)	(150)	(290)						
59	GOV	School Building Bond Agriculture credit (40%)	0	35,400	35,400	46,600	54,800	101,400						
60	GOV	PERA Police and Fire Aid - To reduce investment assumption ROR from 8% to 7.5%	4,500	4,500	9,000	9,000	9,000	18,000						
61	GOV	Senior Deferral - Lower occupancy reqmt from 15 yr to 5 yrs, chg application date from July 1 to Nov 1	0	170	170	250	250	500						
62	<b>Local Aid changes</b>													
63	HF0773	Murphy, M. 2017 city aid LGA payment formula amended and adjustments provided. Fixes 2017 & 2018 formula							167	0	167	0	0	0
64	HF1512	Davids LGA City revenue need measure and final city aid calculation amended. Sparcity adjstmt							0	0	0	0	0	0
65	HF0725	Murphy, M. LGA - Base year formula aid for a newly incorporated city based on 25% certif levy or 50% unmet need (Rice Lake)							0	0	0	0	0	0
66	HF0718	Fabian LGA -Oslo 2013 city aid penalty forgiveness and approp							37	0	37	0	0	0
67	HF0663	Hamilton LGA penalty forgiveness 2014 for Dundee, Jeffers, Woodstock w/state auditor audits							102	0	102	0	0	0
68	HF1268	Erickson Special property tax abatement aid authorized for Aitkin, Crow Wing and Mille Lacs Counties												
69		Local property tax abatements							1,090	0	1,090	0	0	0
70		State general levy refunds							440	0	440	0	0	0
71		Income tax interaction(cost)							(50)	0	(50)	0	0	0
72		General Fund Subtotal- Special Property tax abatement							1,480	0	1,480	0	0	0
73	HF0754	Drazkowski County, city, or town payments adjusted for those contributing to a world fair, plus driver diversion							unknown	unknown	unknown	unknown	unknown	unknown
74	HF0603	Drazkowski School building bond agricultural property tax credit at 50%							0	44,400	44,400	58,200	67,200	125,400
75		Property tax refund interactions							0	0	0	250	500	750
76		Income tax interactions							0	(1,730)	(1,730)	(1,880)	(2,000)	(3,880)
77		Subtotal - School Building Bond Ag Credit							0	42,670	42,670	56,570	65,700	122,270
78	HF0671	Kiel Border City allocation - FY 18-19 only							1,500	1,500	3,000	0	0	0
79	HF1247	Lueck PILT -Supplemental per acre payment for FY 2018 & 2019 only							3,451	3,451	6,902	0	0	0

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80	HF 586 Drazkowski	PILT payments reduced due to ENR/OH trust fund payments-effective July 1, 2017							0	0	0	(67)	(134)	(201)
81		Repeal Minneapolis Library Aid effective pay 2018							0	(4,120)	(4,120)	(4,120)	(4,120)	(8,240)
82		Property tax refund interactions							0	0	0	100	100	200
83		Income tax interactions							0	0	0	70	70	140
84		Subtotal - Repeal Minneapolis Library aid							0	(4,120)	(4,120)	(3,950)	(3,950)	(7,900)
85		Repeal Lewis & Clark debt service aid - DFE							(1,300)	(2,400)	(3,700)	(2,400)	(2,400)	(4,800)
86		Repeal Performance Measurement Aid - Pay 2018							0	(392)	(392)	(394)	(397)	(791)
87	<b>GOV</b>	<b>DOR Administration -</b>												
89		Working Family Credit	276	428	704	428	428	856						
90		Child & Dependent Care Credit changes	499	673	1,172	673	673	1,346						
91		Expand Sales Tax for Charities	22	22	44	22	22	44						
92		Modernize RR Property Tax	291	175	466	175	175	350						
93		Tobacco Products Tax changes	398	371	769	429	316	745						
94		SFIA Modifications (DNR)	156	312	468	231	231	462						
95		Buffer Compensation Aid Payments	11	434	445	286	286	572						
96		Subtotal - DOR Administration changes	1,653	2,415	4,068	2,244	2,131	4,375						
98		<b>Total General Fund Changes, Property Tax Aids, Credits and Refunds</b>	<b>5,819</b>	<b>100,711</b>	<b>106,530</b>	<b>115,380</b>	<b>125,497</b>	<b>240,877</b>	<b>72,537</b>	<b>229,829</b>	<b>302,366</b>	<b>159,079</b>	<b>189,429</b>	<b>348,508</b>
103		<b>Property tax changes - no state fund impact</b>												
104	HF0527 Hamilton	Wind energy production tax modified; narrows criteria for DOR Commissioner to combine nameplate capacities of multiple WECS.							0	0	0	0	0	0
105	HF1537 Swedzinski	County authorized to abate the penalty for late payment of property taxes.							0	0	0	0	0	0
106	HF1263 Rarick	County levy authority modified, and county levies treated as special taxing district levies.							0	0	0	0	0	0
107	HF1085 Lueck	Additional assessor accreditation requirement repealed.							0	0	0	0	0	0
108	HF1059 Howe	Disabled veterans homestead exclusion annual application requirement eliminated.							0	0	0	0	0	0
109	HF1055 Heintzeman	Property tax due dates and penalties modified.							0	0	0	0	0	0
110	HF1379 Anderson, P.	Tax forfeited lands provisions for counties - technical and conforming changes made.							0	0	0	0	0	0
111	HF1556 Anderson, P.	Land transfer or divisions restriction modified. Allows counties review of split properties							0	0	0	0	0	0
112	HF2114 Whelan	Property Tax Reform study, report required.							0	0	0	0	0	0
113	HF0163 Drazkowski	Rural vacant land tax due date modified.							0	0	0	0	0	0
114	HF1968 Ecklund	Previously distributed taconite tax proceeds classification provided. IRRRB Hwy 1 Corridor							0	0	0	0	0	0
115	HF1741 Loonan	Multiple county mortgage tax payments forwarded to DOR for distribution.							0	0	0	0	0	0

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116	HF1146 Vogel	Biennial notice + referendum if municipality to use public utility license/fees to raise revenue.							0	0	0	0	0	0
117	HF0957 Draskowski	Fees related to local government "permitted use" prohibited.							0	0	0	0	0	0
118	HF0465 Draskowski	Rail project expenditures and other powers restricted, and project insurance required. (ZIP RAIL)							0	0	0	0	0	0
119	<b>Property tax changes for Local Option Taxes (no state fund impact)</b>													
120	HF1504 Nash	Local governments prohibited from imposing tax or fee on paper or plastic bags							0	0	0	0	0	0
121	HF1367 Kiel	East Grand Forks; local sales and use tax allowed.							0	0	0	0	0	0
122	HF0783 Johnson, C.	Mankato and North Mankato; local sales and use tax extension							0	0	0	0	0	0
123	HF0738 Gunther	Fairmont; local sales and use tax and bond issuance							0	0	0	0	0	0
124	HF0311 Olson	Duluth; authority to use proceeds from sales taxes on food and beverages and the local lodging tax clarified.							0	0	0	0	0	0
125	HF0191 Sundin	Moose Lake; sales and use tax imposition authorized.							0	0	0	0	0	0
126	HF0172 Lien	Clay County; local sales and use tax - correctional facility and law enforcement center allowed.							0	0	0	0	0	0
127	HF1469 Torkelson	Sleepy Eye; local lodging tax authorized.							0	0	0	0	0	0
128	HF0933 Hamilton	Windom; sales and use and excise tax authorized. 2015 OTB							0	0	0	0	0	0
129	HF0659 Torkelson	New Ulm; local excise and sales and use tax extension allowed, and use of revenues from the taxes modified.							0	0	0	0	0	0
130	HF0554 Nornes	Fergus Falls; local sales and use tax imposition authorized.							0	0	0	0	0	0
131	HF0537 Baker	Spicer; local sales and use tax imposition authorized.							0	0	0	0	0	0
132	HF0536 Baker	New London; local sales and use tax imposition and bond issuance authorized.							0	0	0	0	0	0
133	HF0533 Lueck	Garrison, Kathio, West Mille Lacs Lake Sanitary district authorized to impose a local sales and use tax							0	0	0	0	0	0
134	HF0446 Bennett	Albert Lea; local sales tax authority modified- funding to regional watershed							0	0	0	0	0	0
135	HF0242 Bliss	Walker; local sales and use tax authorized (2015-uses)							0	0	0	0	0	0
136	HF0154 Murphy, M.	Proctor; add'l 0.5% sales/ use tax authorized, local approval, validation of city actions (zip code issue)							0	0	0	0	0	0
137	HF0153 Murphy, M.	Hermantown; local option sales tax use and revenues modified. (Wellness Center)							0	0	0	0	0	0
138														

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<b>Property tax changes for Tax Increment Financing (TIF)</b>														
139	HF2247	Hansen							0	0	0	0	0	0
140		South St. Paul; special TIF authority												
141	HF2231	Franke							0	0	0	0	0	0
142		Newport TIF authorized												
143	HF1988	Olson							0	0	0	0	0	0
144		Duluth Seaway Port Authority special authority modif.												
145	HF1637	Pinto							0	0	0	0	0	0
146		St. Paul; Ford Redevelopment TIF extension to 12-31-20, one district only												
147	HF1584	Quam							0	0	0	0	0	0
148		Rochester; district tax increment use modified.												
149	HF1562	Wagenius							0	0	0	0	0	0
150		Richfield TIF district five-year rule extended.												
151	HF1178	Anderson, P.							0	0	0	0	0	0
152		Workforce housing projects for econ dev TIF (link w HFA Housing Challenge Prog grants)												
153	HF1064	Peterson							0	0	0	0	0	0
154		Burnsville TIF authority modified.												
155	HF0999	Whelan							0	0	0	0	0	0
156		Anoka TIF district five-year rule extended.												
157	HF0973	Youakim							0	0	0	0	0	0
158		St. Louis Park TIF district special rules modified.												
159	HF0781	Rosenthal							0	0	0	0	0	0
160		Edina; time extended to file appv'l of a 2014 special law												
161	HF0732	Smith							0	0	0	0	0	0
162		Maple Grove TIF district special rules modified.												
163	HF0709	Slocum							0	0	0	0	0	0
164		Richfield TIF district extended.												
165	HF0619	Jurgens							0	0	0	0	0	0
166		Cottage Grove TIF District No. 1-12 five-year rule ext'd.												
167	HF0556	Davids							0	0	0	0	0	0
168		Tax increment financing technical and policy changes												
169	HF0530	Hertaus							0	0	0	0	0	0
170		Wayzata TIF District 3 five-year rule extended.												
171	HF0391	Uglen							0	0	0	0	0	0
172		Coon Rapids; TIF provisions modif'd.												
<b>Public Finance</b>														
173	HF1236	Davids							0	0	0	0	0	0
174		Authority to issue capital notes, certificates of indebtedness, and general obligation revenue bonds expanded; street reconstruction bond issuance by majority vote authorized; publication requirements modified; and clarifying changes made.												
<b>Non-General Revenue Fund changes</b>														
<b>Taconite Municipal Aid</b>														
175	HF1325	Metsa							0	1,200	1,200	1,200	1,200	2,400
176		Taconite Municipal Aid guarantee modified												
177		Total - Taconite Municipal Aid							0	1,200	1,200	1,200	1,200	2,400
<b>Douglas J. Johnson Economic Protection Trust Fund</b>														
178	HF1325	Metsa							0	(600)	(600)	(600)	(600)	(1,200)
179		Taconite Municipal Aid guarantee modified												
180		Total - DJJ Economic Protection Trust Fund							0	(600)	(600)	(600)	(600)	(1,200)

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<b>Taconite Environmental Protection Fund</b>														
168														
169	HF1325 Metsa	Taconite Municipal Aid guarantee modified							0	(600)	(600)	(600)	(600)	(1,200)
170		Total - Taconite Environmental Protection Fund							0	(600)	(600)	(600)	(600)	(1,200)
<b>PILT Trust Fund</b>														
171														
172	HF 586 Drazkowski	Deposits into county joint trust fund							0	(2,900)	(2,900)	(2,900)	(2,900)	(5,800)
173		Annual payment distributions to counties							0	96	96	191	287	478
174		Total - PILT Trust Fund							0	96	96	191	287	478
<b>Outdoor Heritage Fund Trust Fund</b>														
175														
176	HF 586 Drazkowski	Distribution to counties							0	2,200	2,200	2,200	2,200	4,400
<b>Environment and Natural Resources Fund Trust Fund</b>														
177														
178	HF 586 Drazkowski	Distribution to counties							0	700	700	700	700	1,400