

**Minnesota House Fiscal Analysis Department**

**2020 Session - Property Tax and Local Government Division**  
**HF 346-DE (A20-0760) Division Report - AS REPORTED BY DIVISION**  
 Dollars in Thousands

5/6/2020  
 with May Budget Projection

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

Bill #	Author	Change Item Description	Effective date	HF 346 DE AS REPORTED BY DIVISION					
				FY 2020	FY 2021	FY 2020-21	FY 2022	FY 2023	FY 2022-23
<b>GENERAL FUND SUMMARY</b>									
<b>Property Tax Aids, Credits and Refunds</b>									
1		<b>Feb 2020 Forecast</b>		1,861,901	2,010,277	3,872,178	2,070,142	2,100,091	4,170,233
2		<b>Enacted - CH 71 Tribal Nations Grants</b>		11,000	0	11,000	0	0	0
3		<b>May Budget Projection = Feb 2020 Forecast + Enacted</b>		1,872,901	2,010,277	3,883,178	2,070,142	2,100,091	4,170,233
4		<b>Division Report - Total Proposed GF Changes</b>		0	10	10	(60)	(80)	(140)
5		<b>Property Tax Aids, Credits and Refunds - May Budget + Division Report Changes</b>		1,872,901	2,010,287	3,883,188	2,070,082	2,100,011	4,170,093
<b>PROPERTY TAX REFUNDS</b>									
<b>Property Tax Refund changes (with refund / income tax interactions)</b>									
9	HF 3826 w Ecklund DE1	Expanding properties eligible for class 4b (1) classification (short-term rentals) - Property tax refund interaction	Assmt 2020	0	0	0	0	unknown	unknown
11	A1 (HF 3578) Petersburg	Expand qualifying relatives for agriculture relative homestead class	Pay 2021						
12		Property Tax Refund interaction		0	0	0	unknown	unknown	unknown
13		Ag Homestead Market Value Credit		0	0	0	unknown	unknown	unknown
14		Estate Tax		0	0	0	unknown	unknown	unknown
15	HF 552 -DE1 Schultz	Elderly living facility exempted from property taxation	Pay 2021	0	0	0	negligible	negligible	negligible
16	A2 (HF 4391) Marquart (Persell)	Exempt tribal owned property - Cass County (retro)	Assmt 2019						
17		State General Levy		0	10	10	0	0	0
18		Property Tax Refund interaction		0	0	0	10	10	20
19		Spouse of deceased disabled veteran market value exclusion - one-time transfer of exclusion	Pay 2021	0	0	0	(70)	(90)	(160)
<b>AIDS AND CREDITS</b>									
23	HF 4196 DE1 Poppe	LGA penalty forgiveness - City of Sargeant (for unpaid 2019 aid \$9,280)	DFE	0	0	0	0	0	0
24	HF 4255A1 Fabian	LGA penalty forgiveness - City of Roosevelt (for unpaid 2019 aid \$25,410)	DFE	0	0	0	0	0	0
<b>OTHER AIDS AND ONE-TIME APPROPRIATIONS</b>									
27		LOST - Working Group with study due July 31, 2021	DFE	0	0	0	0	0	0
<b>Total General Fund Changes, Property Tax Aids, Credits and Refunds</b>				<b>0</b>	<b>10</b>	<b>10</b>	<b>(60)</b>	<b>(80)</b>	<b>(140)</b>
<b>Property tax changes - No state fund impact</b>									
35	HF 3567 Carlson, A	DOR Policy/Technical bill	various	0	0	0	0	0	0
36	HF 4371-DE1 Marquart	Settlement date for county distribution of tax receipts	DFE	0	0	0	0	0	0
<b>Property tax changes - Local Option Sales/ Lodging / Food &amp; Beverage Taxes (no state fund impact)</b>									
40	HF 346 Carlson, A	Authority to impose and collect local lodging taxes modified	DFE	0	0	0	0	0	0
<b>Property tax changes for Tax Increment Financing (TIF)</b>									
44	H3876 w A2 & A4 Petersburg	Redevelopment districts outside metro, extend five-year rule to ten years; temporary use of special tax revenues until 12.31.2021 with public hearing and OSA reporting	DFE	0	0	0	0	0	0