

Minnesota House Fiscal Analysis Department

2021 Session - Property Tax Division

3/23/2021

HF 1735-DE (A21-0106 and Author's A4) Division Report - Changes to February 2021 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 1735-DE (A21-0106) 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									
		Feb 2021 Forecast		2,070,925	2,093,256	4,164,181	2,139,376	2,167,334	4,306,710
		HF 1735-DE (A21-0106) Division Report - Total Proposed GF Changes		<u>35</u>	<u>30,540</u>	<u>30,575</u>	<u>32,950</u>	<u>34,850</u>	<u>67,800</u>
		Property Tax Aids, Credits and Refunds - February 21 Forecast + Division Changes		2,070,960	2,123,796	4,194,756	2,172,326	2,202,184	4,374,510
PROPERTY TAX REFUNDS									
HF 1735 modified	Youakim	Property Tax Refund changes Homeowner PTR - Incrs max refund \$250 Renters PTR - reduce copays between 5 - 15%	Pay 2022 Rent pd 2021	0 0	13,900 15,700	13,900 15,700	15,800 16,000	17,500 16,200	33,300 32,200
HF 759	Petersburg	Relative ag homestead determination expanded Property Tax Refund interaction Ag Homestead Market Value Credit Estate Tax	Pay 2022	0 0 0	unknown unknown unknown	0 0 0	unknown unknown unknown	unknown unknown unknown	unknown unknown unknown
HF 1095	Hertaus	Manufactured home and manufactured home park classification modified. PTR interaction	Pay 2023	0	0	0	250	250	500
HF 1812	Becker-Finn	Exempt tribal owned property, 35 parcels, Cass County State General Levy (refund) Property Tax Refund interaction	DFE	20 0	0 10	20 10	0 10	0 10	0 20
HF 195	Dettmer	Homestead-related deadlines modified. PTR interaction - Homestead by Dec 31 PTR interactions- Veteran MV Exclusion Subtotal Hmstd deadlines modified	Assmt 2021	0 0 0	70 (30) 40	70 (30) 40	negligible (negligible) negligible	negligible (negligible) negligible	negligible (negligible) negligible
HF 1157	Howard	Modify 4d housing - freeze indexing for 2 yrs PTR interaction	Assmt 22-23	0	0	0	40	50	90
HF 1843	Carlson	Wind energy and solar energy production tax calculation modified.	DFE	0	0	0	160	160	320
AIDS AND CREDITS									
	Sandstede	City of Floodwood, \$250,000 over 5 yrs (converted HF 584)	Pay 22-26	0	250	250	250	250	500
	Poston	City of Staples, \$320,000 over 5 yrs (converted HF 1751)	Pay 22-26	0	320	320	320	320	640
	Burkel	City of Warren, \$320,000 over 5 yrs (converted HF 1458)	Pay 22-26	0	320	320	320	320	640
OTHER AIDS AND ONE-TIME APPROPRIATIONS									
HF 1298		4d housing study due July 31, 2021	DFE	15	0	15	0	0	0
Total General Fund Changes, Property Tax Aids, Credits and Refunds				35	30,540	30,575	32,950	34,850	67,800

Property tax changes - Miscellaneous (no state fund impact)									
HF 496	Marquart	Citizens' property tax advisory committee and MN Property Taxpayer's Day established	Pay 2022	0	0	0	0	0	0
HF 500	Marquart	Public Finance bill	various	0	0	0	0	0	0
HF 978	Becker-Finn	Fire protection special taxing district creation authorized w levy + bonding authority	DFE +1	0	0	0	0	0	0
HF 1311	Youakim	Energy improvement project special assessments	Pay 2022	0	0	0	0	0	0

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				FY 2022	FY 2023	FY 2022-23	FY 2024	FY 2025	FY 2024-25
45	HF 1066	Davnie Tourism improvement special taxing districts	DFE	0	0	0	0	0	0
46	Property tax changes for Tax Increment Financing (TIF)								
47	HF 1736	Fischer TIF general rules to allow flexibility on increment use, transfs to affdbl hsg, extend 5y rule for certain redevlpmt districts	Local appvl + file	0	0	0	0	0	0
48	HF 1587	Torkelson TIF Redvlpmt dstcts statewide, extnd 5y rule to 10y, 6y rule to 11y	Local appvl + file	0	0	0	0	0	0
49	HF 618	Berg Burnsville Redev TIF- modify spec rules, use incrmnt for hghwy / tunnel connector	Local appvl + file	0	0	0	0	0	0
50	HF 1090	Youakim TIF - St Louis Park Increment from any dstrct transf to Affdbl HTF	Local appvl + file	0	0	0	0	0	0
51	HF 1322	Acomb TIF Minnetonka Up to 15% increment redev for affdbl housing	Local appvl + file	0	0	0	0	0	0
52	HF 1507	Hamilton TIF Windom Extend 5yr & 6 yr rules add'l 5 yr	Local appvl + file	0	0	0	0	0	0
53	HF 1508	Hamilton TIF Mountain Lake - Extend 5yr & 6 yr rules add'l 5 yr	Local appvl + file	0	0	0	0	0	0
54	HF 1666	Howard TIF Richfield Up to 15% increment for dstrct affdbl housing	Local appvl + file	0	0	0	0	0	0
55	HF 1787	Bernardy TIF Fridley, expand pooling for housing proj	Local appvl + file	0	0	0	0	0	0
56	HF 1903	Hertaus TIF Wayzata- Expand pooling for lakefront walkway	Local appvl + file	0	0	0	0	0	0
57	HF 1970	Howard TIF Bloomington estab redev dstrct, incrmnt for utility infrastrct	Local appvl + file	0	0	0	0	0	0
58	Local Lodging / Food & Beverage Taxes (no state fund impact)								
59	HF 551	Klevorn Plymouth local lodging, extend 3%/10 yrs for Public Rec Facil, mkta	DFE	0	0	0	0	0	0
60	HF 736	O'Driscoll Sartell food & beverage modify 1.5% for gen electn, elim 5yr expirtn	Local appvl + file	0	0	0	0	0	0
61	Local Option Sales Taxes (no state fund impact)								
62	HF 187	Lillie Oakdale LOST - 0.5% for 25 yr, up to \$37 M for pub wks, police bldg	Local appvl + file	0	0	0	0	0	0
63	HF 280	Urdahl Litchfield LOST 0.5% for 20 yr, up to \$10 M for Com Rec Cntr	Local appvl + file	0	0	0	0	0	0
64	HF 355	Sundin Cloquet LOST- 0.5% for 10 yr, up to \$8M for Ice Arena, Reg Park	Local appvl + file	0	0	0	0	0	0
65	HF494	Akland St Peter LOST 0.5% for 40 yr, up to \$9.1 M for new fire station	Local appvl + file	0	0	0	0	0	0
66	HF 514	Igo Itasca County LOST 1.0% for 30 yrs, up to \$75M for Correctns/Court	Local appvl + file	0	0	0	0	0	0
67	HF 693	Igo Grand rapits LOST 1.0% for 7 yrs, up to \$5.9M for IRA Civic Cntr	Local appvl + file	0	0	0	0	0	0
68	HF 1179	Edelson Edina LOST 0.5% for 19 yr, up to \$39 M for 2 parks	Local appvl + file	0	0	0	0	0	0
69	HF 1239	Kresha Little Falls LOST 0.5% for 30 yr, up to \$17 M for Com Rec Facility	Local appvl + file	0	0	0	0	0	0
70	HF1300	Theis Waite Park LOST 0.5% for 19 yrs, up to \$27.5M Pub Safety, reg trail	Local appvl + file	0	0	0	0	0	0
71	HF 1301	Murphy Hermantown LOST Add'l 0.5% for 16 yr, up to \$12.4 M for Arena, trail	Local appvl + file	0	0	0	0	0	0
72	HF 1304	Rasmusson Fergus Falls LOST 0.5% extnd 13 yr, up to \$13M for Aquatic Cntr+	Local appvl + file	0	0	0	0	0	0
73	HF 1321	Erickson Mille Lacs County LOST .05% for 8 yrs, up to \$10M for Public Wks	Local appvl + file	0	0	0	0	0	0
74	HF 1345	Bahner Maple Grove LOST 0.5% for 20 yr, up to \$90M for Community Cntr	Local appvl + file	0	0	0	0	0	0
75	HF 1485	Sundin Carlton County LOST 0.5% for 20 yr, up to \$40M LawEnfcm/Jail	Local appvl + file	0	0	0	0	0	0
76	HF 1610	Poston Wadena LOST 0.25% for 20 yr, up to \$3M for Library Rehab	Local appvl + file	0	0	0	0	0	0
77	HF 1614	Keeler Moorhead LOST 0.5% for 22 yr, up to \$29 M for Reg Lib/Com Cntr	Local appvl + file	0	0	0	0	0	0
78	HF 1709	Wolgammott St. Cloud LOST Add'l 0.5%/ 5 yr, up to \$21M Athtc Complx	Local appvl + file	0	0	0	0	0	0