

Minnesota House Fiscal Analysis Department

2021 Session - Property Tax Division
HF 1735-DE1 Division Report - Changes to February 2021 Forecast
 Dollars in Thousands

3/18/2021

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

Bill #	Author	Change Item Description	Effective date	HF 1735-DE1 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											
1		Feb 2021 Forecast		2,070,925	2,093,256	4,164,181	2,139,376	2,167,334	4,306,710		
2		HF 1735-DE1 Division Report - Total Proposed GF Changes		<u>35</u>	<u>30,770</u>	<u>30,805</u>	<u>32,930</u>	<u>34,830</u>	<u>67,760</u>		
3		Property Tax Aids, Credits and Refunds - February 21 Forecast + Division Changes		2,070,960	2,124,026	4,194,986	2,172,306	2,202,164	4,374,470		
PROPERTY TAX REFUNDS											
6	HF 1735	Youakim	Property Tax Refund changes								
7	modified		Homeowner PTR - Incrs max refund \$250	Pay 2022	0	13,900	13,900	15,800	17,500	33,300	
8			Renters PTR - reduce copays between 5 - 15%	Rent pd 2021	0	15,700	15,700	16,000	16,200	32,200	
9											
11	HF 759	Petersburg	Relative ag homestead determination expanded	Pay 2022							
12			Property Tax Refund interaction		0	unknown	0	unknown	unknown	unknown	
13			Ag Homestead Market Value Credit		0	unknown	0	unknown	unknown	unknown	
14			Estate Tax		0	unknown	0	unknown	unknown	unknown	
15	HF 1095	Hertaus	Manufactured home and manufactured home park classification modified. PTR interaction	Pay 2022	0	250	250	250	250	500	
16											
17	HF 1812	Becker-Finn	Exempt tribal owned property, 38 parcels, Cass County	Retro Assmt 2019							
18			State General Levy (refund)		20	0	20	0	0	0	
19			Property Tax Refund interaction		0	10	10	10	10	20	
20											
21	HF 195	Dettmer	Homestead-related deadlines modified.	Assmt 2021							
22			PTR interaction - Homestead by Dec 31		0	70	70	negligible	negligible	negligible	
23			PTR interactions- Veteran MV Exclusion		0	(30)	(30)	(negligible)	(negligible)	(negligible)	
24			Subtotal Hmstd deadlines modified		0	40	40	negligible	negligible	negligible	
25	HF 1157	Howard	Modify 4d housing - freeze indexing for 2 yrs PTR interaction	Assmt 22-23	0	0	0	40	50	90	
26	HF 1843	Carlson	Wind energy and solar energy production tax calculation modified.	DFE	0	0	0	160	160	320	
27											
28											
29	AIDS AND CREDITS										
31		Sandstede	City of Floodwood, \$250,000 over 5 yrs (converted HF 584)	Pay 22-26	0	250	250	250	250	500	
32		Poston	City of Staples, \$320,000 over 5 yrs (converted HF 1751)	Pay 22-26	0	320	320	320	320	640	
33		Burkel	City of Warren, \$300,000 over 5 yrs (converted HF 1458)	Pay 22-26	0	300	300	300	300	600	
34											
35	OTHER AIDS AND ONE-TIME APPROPRIATIONS										
36	HF 1298		4d housing study due July 31, 2021	DFE	15	0	15	0	0	0	
37											
38											
39	Total General Fund Changes, Property Tax Aids, Credits and Refunds					35	30,770	30,805	32,930	34,830	67,760

Property tax changes - Miscellaneous (no state fund impact)										
40	HF 496	Marquart	Citizens' property tax advisory committee and MN Property Taxpayer's Day established	Pay 2022	0	0	0	0	0	0
41										
42	HF 500	Marquart	Public Finance bill	various	0	0	0	0	0	0
43	HF 978	Becker-Finn	Fire protection special taxing district creation authorized w levy + bonding authority	DFE +1	0	0	0	0	0	0
44	HF 1311	Youakim	Energy improvement project special assessments	Pay 2022	0	0	0	0	0	0

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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 redevelopmt 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 Wolgamott	St. Cloud LOST Add'l 0.5%/ 5 yr, up to \$21M Athtc Complx	Local appvl + file	0	0	0	0	0	0