

**PROPERTY TAX  
Requirements for Service of a  
Petition Modification**

February 6, 2023

Department of Revenue  
Analysis of S.F. 580 (Limmer) / H.F. 675 (Agbaje) as introduced

	Yes	No
DOR Administrative Costs/Savings		X

**Fund Impact**

	<u>F.Y. 2024</u>	<u>F.Y. 2025</u>	<u>F.Y. 2026</u>	<u>F.Y. 2027</u>
	(000's)			
General Fund	\$0	\$0	\$0	\$0

Assumed effective beginning August 1, 2023.

**EXPLANATION OF THE BILL**

The proposal would make several changes to the defense or objection of property taxes services and filings process. These changes include how a petition may be filed, and when and who needs to receive a copy of the petition.

**REVENUE ANALYSIS DETAIL**

- Changing the petition service requirements would have no effect on the state general fund.

**PROPERTY TAX BENCHMARKS (Minn. Stat. § 270C.991)**

<i>Transparency, Understandability, Simplicity &amp; Accountability</i>	Neutral	
<i>Efficiency &amp; Compliance</i>	Increase	The proposal may make it easier for governments and property owners in the petition process to comply with statute.
<i>Equity (Vertical &amp; Horizontal)</i>	Neutral	
<i>Stability &amp; Predictability</i>	Neutral	
<i>Competitiveness for Businesses</i>	Neutral	
<i>Responsiveness to Economic Conditions</i>	Neutral	

The bill is scored on a three-point scale (decrease, neutral, increase) for each principle in comparison to current law.

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

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