

**PROPERTY TAX  
Soil and Water Conservation  
District Aid Increase**

March 5, 2024

	<b>Yes</b>	<b>No</b>
<b>DOR Administrative Costs/Savings</b>		<b>X</b>

Department of Revenue  
Analysis of H.F. 4179 (Reyer) / S.F. 4422 (Hauschild) as introduced

**Fund Impact**

	<b>F.Y. 2024</b>	<b>F.Y. 2025</b>	<b>F.Y. 2026</b>	<b>F.Y. 2027</b>
	(000's)			
General Fund	\$0	\$0	(\$4,000)	(\$4,000)

Effective for aids payable in 2025 and thereafter.

**EXPLANATION OF THE BILL**

The soil and water conservation district aid program was created in 2023. Under current law, soil and water conservation districts receive \$15 million in aid for payable years 2023 and 2024. For aids payable in 2025 and thereafter, the annual appropriation for aid is \$12 million.

The proposal would increase the aid amount in 2025 and thereafter from \$12 million to \$16 million.

**REVENUE ANALYSIS DETAIL**

- The appropriation would increase state general fund costs by \$4 million in fiscal year 2026 and thereafter.

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

<i>Transparency, Understandability, Simplicity &amp; Accountability</i>	Neutral
<i>Efficiency &amp; Compliance</i>	Neutral
<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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