

**PROPERTY TAX
School District Approval
Required for TIF Districts**

April 8, 2025

Department of Revenue
Analysis of H.F. 3166 (Gomez) as proposed to be amended by H3166A2

	Yes	No
DOR Administrative Costs/Savings		X

Fund Impact

	F.Y. 2026	F.Y. 2027	F.Y. 2028	F.Y. 2029
	(000's)			
General Fund	\$0	\$0	\$0	\$0

Effective for districts for which the request for certification was made after July 1, 2025.

EXPLANATION OF THE BILL

Under current law, school districts within a proposed tax increment financing (TIF) district are provided information and may provide comments prior to the district being established.

The proposal would require approval from each school district within a proposed TIF district, except for an economic development district established for a workforce housing project, prior to establishing the district and approving its original net tax capacity.

REVENUE ANALYSIS DETAIL

- The proposed changes to the general TIF provisions would have no impact on the state general fund.

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

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