

Changes to Rollback and Homestead Reductions in HB 59:

Q. HB 59 eliminates the 10% and the 2 1/2% Rollback reimbursement payments to school districts for future levies. Which levies will no longer qualify for these taxpayer discounts?

A. *“New” and “replacement” levies of any type will no longer qualify for the replacement payments (i.e., operating, bond, and permanent improvement levies).*

Q. With the Rollback being eliminated on future new and replacement levies, will the school district still receive its revenue for the 10% and 2 1/2% portions of the taxes owed?

A. *Yes, but owners will be responsible for paying the full amount of their tax bill for the levies that no longer qualify for the Rollback. The discount (paid for by the state) will no longer apply for those levies.*

Q. Will the Rollback replacement payments (and the taxpayer discounts) continue for existing levies?

A. *Yes. The taxpayer will continue to receive the Rollback discount for existing levies (and for the renewal of existing levies).*

Q. Can voters approve a straight renewal of an existing levy and still receive the 10% and 2 1/2% reimbursement from the state on such renewals for levies placed on the ballot in 2014 and beyond?

A. *Yes.*

Q. If a renewal levy includes new mills or new dollar amounts, will it still qualify for the Rollback reimbursement from the state?

A. *The true renewal portion of the levy will still qualify for the Rollback replacement payments, but the new portion of the levy will not.*

Q. If a replacement levy or a new levy is put on the ballot in August or November of 2013 will these levies receive the full 10% and 2 1/2% reimbursement from the state when collection begins in 2014?

A. *Yes for August levies; No for November levies.*

Q. What is the impact if the replacement levy or new levy is placed on the ballot in 2013 but collection is delayed until 2015?

A. *If the levy is approved in August 2013, it gets rollback reimbursement, but not if it is passed in November 2013.*