

SENATE
STATE OF MINNESOTA
EIGHTY-NINTH SESSION

S.F. No. 1354

(SENATE AUTHORS: REST)

DATE	D-PG	OFFICIAL STATUS
03/04/2015	530	Introduction and first reading Referred to Taxes
04/09/2015		Comm report: To pass as amended and re-refer to Finance

1.1 A bill for an act
 1.2 relating to taxation; Tax Court; making conforming changes; clarifying
 1.3 appropriations; amending Minnesota Statutes 2014, sections 271.08, subdivision
 1.4 1; 271.21, subdivision 2; Laws 2013, chapter 86, article 1, section 7.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2014, section 271.08, subdivision 1, is amended to read:

1.7 Subdivision 1. **Written order.** The Tax Court, except in Small Claims Division,
 1.8 shall determine every appeal by written order containing findings of fact and the decision
 1.9 of the tax court. A memorandum of the grounds of the decision shall be appended. Notice
 1.10 of the entry of the order and of the substance of the decision shall be mailed to all parties.
 1.11 A motion for rehearing, which includes a motion for amended findings of fact, conclusions
 1.12 of law, or a new trial, must be served by the moving party within ~~15~~ 30 days after mailing
 1.13 of the notice by the court as specified in this subdivision, and the motion must be heard
 1.14 within ~~30~~ 60 days thereafter, unless the time for hearing is extended by the court within
 1.15 the ~~30-day~~ 60-day period for good cause shown.

1.16 **EFFECTIVE DATE.** This section is effective the day following final enactment.

1.17 Sec. 2. Minnesota Statutes 2014, section 271.21, subdivision 2, is amended to read:

1.18 Subd. 2. **Jurisdiction.** At the election of the taxpayer, the Small Claims Division
 1.19 shall have jurisdiction only in the following matters:

1.20 (a) cases involving valuation, assessment, or taxation of real or personal property, if:

1.21 (i) the issue is a denial of a current year application for the homestead classification
 1.22 for the taxpayer's property;

2.1 (ii) only one parcel is included in the petition, the entire parcel is classified as
 2.2 homestead class 1a or 1b under section 273.13, and the parcel contains no more than
 2.3 one dwelling unit;

2.4 (iii) the entire property is classified as agricultural homestead class 2a or 1b under
 2.5 section 273.13; or

2.6 (iv) the assessor's estimated market value of the property included in the petition
 2.7 is less than \$300,000; or

2.8 (b) any case not involving valuation, assessment, or taxation of real and personal
 2.9 property in which the amount in controversy does not exceed ~~\$5,000~~ \$15,000, including
 2.10 penalty and interest.

2.11 **EFFECTIVE DATE.** This section is effective the day following final enactment.

2.12 Sec. 3. Laws 2013, chapter 86, article 1, section 7, is amended to read:

2.13 Sec. 7. **TAX COURT** \$ 1,023,000 \$ 1,035,000

2.14 (a) **Additional Resources**

2.15 \$161,000 each year is for ~~two law clerks,~~
 2.16 ~~continuing legal education costs, and~~
 2.17 ~~Westlaw costs~~ operating expenses. Any
 2.18 amount not expended in the first year does
 2.19 not cancel and is available in the second year.

2.20 (b) **Case Management System**

2.21 \$25,000 each year is for the implementation
 2.22 and maintenance of a modern case
 2.23 management system.

2.24 **EFFECTIVE DATE.** This section is effective retroactively from July 1, 2013.