

**SENATE**  
**STATE OF MINNESOTA**  
**EIGHTY-NINTH SESSION**

**S.F. No. 3278**

(SENATE AUTHORS: BAKK and by request)

DATE	D-PG	OFFICIAL STATUS
03/29/2016	5317	Introduction and first reading Referred to Taxes

1.1 A bill for an act  
 1.2 relating to taxation; property; prohibiting the state board of equalization from  
 1.3 issuing an order requiring a reclassification of property to or from an agricultural  
 1.4 classification; amending Minnesota Statutes 2014, section 270.12, subdivision 5.

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

1.6 Section 1. Minnesota Statutes 2014, section 270.12, subdivision 5, is amended to read:

1.7 Subd. 5. **Equalization orders.** The Board of Equalization may, pursuant to  
 1.8 its responsibilities under subdivisions 2 and 3, issue orders to ensure that the results  
 1.9 of local and county boards of equalization are consistent with the objective of state  
 1.10 equalization, provided, however, that the board must not issue an order requiring that a  
 1.11 property's classification be changed from an agricultural classification or to an agricultural  
 1.12 classification. The board may issue, at its discretion, a supplemental order to amend,  
 1.13 supersede, or correct a prior order of the board or an order of a local or county board. The  
 1.14 supplemental order must be issued within 60 days of the order to be changed. The board  
 1.15 may issue to a local or county board of equalization, within ten business days of the  
 1.16 receipt of minutes of a local or county board of equalization, an order explaining the action  
 1.17 that the state board believes will be necessary to effect the objective of state equalization.

1.18 **EFFECTIVE DATE.** This section is effective for assessment year 2016 and  
 1.19 thereafter.