

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.

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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:

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Subd. 5. **Equalization orders.** The Board of Equalization may, pursuant to

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its responsibilities under subdivisions 2 and 3, issue orders to ensure that the results

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of local and county boards of equalization are consistent with the objective of state

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equalization, provided, however, that the board must not issue an order requiring that a

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property's classification be changed from an agricultural classification or to an agricultural

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classification. The board may issue, at its discretion, a supplemental order to amend,

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supersede, or correct a prior order of the board or an order of a local or county board. The

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supplemental order must be issued within 60 days of the order to be changed. The board

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may issue to a local or county board of equalization, within ten business days of the

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receipt of minutes of a local or county board of equalization, an order explaining the action

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that the state board believes will be necessary to effect the objective of state equalization.

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EFFECTIVE DATE. This section is effective for assessment year 2016 and

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thereafter.