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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 2968

04/01/2025 Authored by Coulter, Kraft, Falconer, Acomb, Kotyza-Witthuhn and others
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; property; placing limitations on county levy for certain
1.3 assessment services; amending Minnesota Statutes 2024, section 273.063.

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

1.5 Section 1. Minnesota Statutes 2024, section 273.063, is amended to read:

1.6 273.063 APPLICATION; LIMITATIONS.

1.7 (a) The provisions of sections 272.161, 273.061, 273.062, 273.063, 273.072, 273.08,
1.8 273.10, 274.01, and 375.192 shall apply to all counties except Ramsey County. The following
1.9 limitations shall apply as to the extent of the county assessors jurisdiction:

1.10 In counties having a city of the first class, the powers and duties of the county assessor
1.11 within such city shall be performed by the duly appointed city assessor. In all other cities
1.12 having a population of 30,000 persons or more, according to the last preceding federal
1.13 census, except in counties having a county assessor on January 1, 1967, the powers and
1.14 duties of the county assessor within such cities shall be performed by the duly appointed
1.15 city assessor, provided that the county assessor shall retain the supervisory duties contained
1.16 in section 273.061, subdivision 8. For purposes of this section, "powers and duties" means
1.17 the powers and duties identified in section 273.061, subdivision 8, clauses (5) to (16).

1.18 (b) In a city with a duly appointed city assessor located in a county having a city of the
1.19 first class and a population of 400,000 persons or more, that portion of the county levy
1.20 certified under section 275.07, subdivision 1, for assessment services, shall be imposed only
1.21 for:

- 2.1 (1) powers and duties contained in section 273.061, subdivision 8, clauses (1) to (4),
2.2 and for cities other than cities of the first class, supervisory duties contained in section
2.3 273.061, subdivision 8; and
- 2.4 (2) assessing services for cities having a population under 30,000 persons.
- 2.5 **EFFECTIVE DATE.** This section is effective beginning with assessment year 2026.