A bill for an act

relating to property taxation; providing a property tax refund for certain owners of seasonal recreational property; amending Minnesota Statutes 2006, sections 290A.03, by adding a subdivision; 290A.04, subdivision 2h.

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

Section 1. Minnesota Statutes 2006, section 290A.03, is amended by adding a subdivision to read:

Subd. 16. **Noncommercial seasonal residential recreational property.** "Noncommercial seasonal residential recreational property" means a parcel of property classified as noncommercial class 4c(1) under section 273.13, subdivision 25, or contiguous parcels of class 4c(1) property under the same ownership.

EFFECTIVE DATE. This section is effective for refunds filed in 2008 and thereafter based on property taxes payable in 2008 and thereafter.

Sec. 2. Minnesota Statutes 2006, section 290A.04, subdivision 2h, is amended to read:

Subd. 2h. **Additional refund.** (a) If the gross property taxes payable on a homestead or a noncommercial seasonal residential recreational property increase more than 12 percent over the property taxes payable in the prior year on the same property that is owned ~~and occupied~~ by the same owner on January 2 of both years, and the amount of that increase is $100 or more, a claimant ~~who is a homeowner~~ shall be allowed an additional refund equal to 60 percent of the amount of the increase over the greater of 12 percent of the prior year's property taxes payable or $100. This subdivision shall not apply to any increase in the gross property taxes payable attributable to improvements made to the ~~homestead~~ property after the assessment date for the prior year's taxes. This subdivision shall not apply to any increase in the gross property taxes payable attributable to the termination of valuation exclusions under section 273.11, subdivision 16.

The maximum refund allowed under this subdivision is $1,000 for each qualifying property.

(b) For purposes of this subdivision "gross property taxes payable" means property taxes payable determined without regard to the refund allowed under this subdivision.

(c) In addition to the other proofs required by this chapter, each claimant under this subdivision shall file with the property tax refund return a copy of the property tax statement for taxes payable in the preceding year or other documents required by the commissioner.

(d) Upon request, the appropriate county official shall make available the names and addresses of the property taxpayers who may be eligible for the additional property tax refund under this section. The information shall be provided on a magnetic computer disk. The county may recover its costs by charging the person requesting the information the reasonable cost for preparing the data. The information may not be used for any purpose other than for notifying the ~~homeowner~~ property owner of potential eligibility and assisting the ~~homeowner~~ property owner, without charge, in preparing a refund claim.

EFFECTIVE DATE. This section is effective for refunds filed in 2008 and thereafter based on property taxes payable in 2008 and thereafter.