

A bill for an act

relating to taxation; property; modifying certification of proposed levies for purposes of truth in taxation; amending Minnesota Statutes 2006, section 275.065, by adding a subdivision.

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

Section 1. Minnesota Statutes 2006, section 275.065, is amended by adding a subdivision to read:

Subd. 1d. **Failure to certify proposed levy.** If a taxing authority fails to certify its proposed levy by the due dates specified under subdivisions 1, 1a, and 1c, the county auditor shall use the authority's previous year's final levy under section 275.07, subdivision 1, for purposes of determining its proposed property tax notices and public advertisements under this section.

EFFECTIVE DATE. This section is effective for notices prepared in 2008, for property taxes payable in 2009 and thereafter.