

**SENATE**  
**STATE OF MINNESOTA**  
**NINETIETH SESSION**

**S.F. No. 2109**

(SENATE AUTHORS: RELPH, Anderson, P., Senjem, Abeler and Lang)

DATE  
03/14/2017

D-PG  
1461 Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
 1.2 relating to taxation; property; modifying the senior citizens' property tax deferral;  
 1.3 providing for reconsideration following denial; amending Minnesota Statutes 2016,  
 1.4 section 290B.04, subdivision 2, by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2016, section 290B.04, subdivision 2, is amended to read:

1.7 Subd. 2. **Approval; recording.** (a) The commissioner shall approve all initial applications  
 1.8 that qualify under this chapter and shall notify qualifying homeowners on or before December  
 1.9 1. The commissioner may investigate the facts or require confirmation in regard to an  
 1.10 application. A resubmission of an application originally denied by the commissioner for  
 1.11 reasons including but not limited to administrative mistake, inadvertence, error, or delay;  
 1.12 the taxpayer's inability, disability, or language barrier that prevented the taxpayer from  
 1.13 submitting necessary documentation on time; or other circumstances beyond the taxpayer's  
 1.14 control, which is resubmitted containing additional, corrected, or missing legal  
 1.15 documentation, shall retain the application date of the original application. The commissioner  
 1.16 shall record or file a notice of qualification for deferral, including the names of the qualifying  
 1.17 homeowners and a legal description of the property, in the office of the county recorder, or  
 1.18 registrar of titles, whichever is applicable, in the county where the qualifying property is  
 1.19 located. The notice must state that it serves as a notice of lien and that it includes deferrals  
 1.20 under this section for future years. The commissioner shall prescribe the form of the notice.  
 1.21 Execution of the notice by the original or facsimile signature of the commissioner or a  
 1.22 delegate entitles the notice to be recorded, and no other attestation, certification, or  
 1.23 acknowledgment is necessary. The homeowner shall pay the recording or filing fees for the

notice, which, notwithstanding section 357.18, shall be paid by the homeowner at the time of satisfaction of the lien.

(b) If an application made prior to November 1 is not approved prior to December 1 of the year it was submitted, any unpaid taxes in the year or years following the year of initial application, including any penalties and interest, must be treated as provided in subdivision 7 once the application is approved.

**EFFECTIVE DATE.** This section is effective for resubmissions of applications filed on or after the day following final enactment regardless of when the initial application was filed.

Sec. 2. Minnesota Statutes 2016, section 290B.04, is amended by adding a subdivision to read:

Subd. 8. **Reconsideration of denial.** The commissioner may suspend the running of the time period for application during periods of the taxpayer's disability and to prevent tax forfeiture of the taxpayer's home. If a taxpayer's application under this chapter is denied, the commissioner shall reconsider the application if the denial was based on an administrative mistake, inadvertence, error, or delay; the taxpayer's inability, disability, or language barrier that prevented the taxpayer from submitting necessary documentation on time; or other circumstances beyond the taxpayer's control. If the commissioner determines that the denial was based on one of these reasons, the commissioner shall reverse the denial, provide additional time for the taxpayer to amend the application, or provide other relief as the commissioner deems appropriate.

**EFFECTIVE DATE.** This section is effective for denials issued on or after the day following final enactment regardless of when the initial application was filed.