

**SENATE
STATE OF MINNESOTA
NINETY-FIRST SESSION**

S.F. No. 4173

(SENATE AUTHORS: WESTROM)

DATE
03/09/2020

D-PG
5348 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxes; property and local; providing refunds.

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

1.4 Section 1. **SPECIAL REFUND PROVISION.**

1.5 Subdivision 1. **Definition.** For purposes of this section, "qualifying assessment" means
1.6 a special assessment assessed by the Sauk River Watershed District in 2015 or 2019.

1.7 Subd. 2. **Refund.** (a) A property owner who owns property subject to a qualifying
1.8 assessment is eligible for a refund as determined under this section. The refund is equal to
1.9 ten percent of the property's share of a qualifying assessment. To qualify for a refund, a
1.10 property owner must apply to the assessor by December 15, 2020. After the county assessor
1.11 has verified that the applicant qualifies for a refund, the county treasurer must then issue
1.12 the refund. If the property owner established a multiyear payment plan to make payments
1.13 on a qualifying assessment, the treasurer must annually refund ten percent of the amount
1.14 previously paid on the assessment, including interest, that has not been refunded.

1.15 (b) The commissioner of revenue must reimburse counties for payments made under
1.16 this section. The amount required is annually appropriated from the general fund to the
1.17 commissioner of revenue.

1.18 **EFFECTIVE DATE.** This section is effective the day following final enactment.