

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

**S.F. No. 3271**

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DATE	D-PG	OFFICIAL STATUS
02/17/2020	4789	Introduction and first reading Referred to Taxes
02/20/2020	4860	Author added Rest

1.1 A bill for an act

1.2 relating to taxation; property; requiring levy amount attributable to soil and water

1.3 conservation districts to be separately stated on property tax statement; amending

1.4 Minnesota Statutes 2018, section 276.04, subdivision 2.

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

1.6 Section 1. Minnesota Statutes 2018, section 276.04, subdivision 2, is amended to read:

1.7 Subd. 2. **Contents of tax statements.** (a) The treasurer shall provide for the printing of

1.8 the tax statements. The commissioner of revenue shall prescribe the form of the property

1.9 tax statement and its contents. The tax statement must not state or imply that property tax

1.10 credits are paid by the state of Minnesota. The statement must contain a tabulated statement

1.11 of the dollar amount due to each taxing authority and the amount of the state tax from the

1.12 parcel of real property for which a particular tax statement is prepared. The dollar amounts

1.13 attributable to the county, the state tax, the voter approved school tax, the other local school

1.14 tax, the township or municipality, and the total of the metropolitan special taxing districts

1.15 as defined in section 275.065, subdivision 3, paragraph (i), must be separately stated. The

1.16 amounts due all other special taxing districts, if any, may be aggregated except that any

1.17 levies made by a soil and water conservation district and the regional rail authorities in the

1.18 county of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, or Washington under chapter

1.19 398A shall be listed on a separate line directly under the appropriate county's levy. If the

1.20 county levy under this paragraph includes an amount for a lake improvement district as

1.21 defined under sections 103B.501 to 103B.581, the amount attributable for that purpose must

1.22 be separately stated from the remaining county levy amount. In the case of Ramsey County,

1.23 if the county levy under this paragraph includes an amount for public library service under

1.24 section 134.07, the amount attributable for that purpose may be separated from the remaining

2.1 county levy amount. The amount of the tax on homesteads qualifying under the senior  
2.2 citizens' property tax deferral program under chapter 290B is the total amount of property  
2.3 tax before subtraction of the deferred property tax amount. The amount of the tax on  
2.4 contamination value imposed under sections 270.91 to 270.98, if any, must also be separately  
2.5 stated. The dollar amounts, including the dollar amount of any special assessments, may be  
2.6 rounded to the nearest even whole dollar. For purposes of this section whole odd-numbered  
2.7 dollars may be adjusted to the next higher even-numbered dollar. The amount of market  
2.8 value excluded under section 273.11, subdivision 16, if any, must also be listed on the tax  
2.9 statement.

2.10 (b) The property tax statements for manufactured homes and sectional structures taxed  
2.11 as personal property shall contain the same information that is required on the tax statements  
2.12 for real property.

2.13 (c) Real and personal property tax statements must contain the following information  
2.14 in the order given in this paragraph. The information must contain the current year tax  
2.15 information in the right column with the corresponding information for the previous year  
2.16 in a column on the left:

2.17 (1) the property's estimated market value under section 273.11, subdivision 1;

2.18 (2) the property's homestead market value exclusion under section 273.13, subdivision  
2.19 35;

2.20 (3) the property's taxable market value under section 272.03, subdivision 15;

2.21 (4) the property's gross tax, before credits;

2.22 (5) for agricultural properties, the credits under sections 273.1384 and 273.1387;

2.23 (6) any credits received under sections 273.119; 273.1234 or 273.1235; 273.135;

2.24 273.1391; 273.1398, subdivision 4; 469.171; and 473H.10, except that the amount of credit  
2.25 received under section 273.135 must be separately stated and identified as "taconite tax  
2.26 relief"; and

2.27 (7) the net tax payable in the manner required in paragraph (a).

2.28 (d) If the county uses envelopes for mailing property tax statements and if the county  
2.29 agrees, a taxing district may include a notice with the property tax statement notifying  
2.30 taxpayers when the taxing district will begin its budget deliberations for the current year,  
2.31 and encouraging taxpayers to attend the hearings. If the county allows notices to be included  
2.32 in the envelope containing the property tax statement, and if more than one taxing district  
2.33 relative to a given property decides to include a notice with the tax statement, the county

3.1 treasurer or auditor must coordinate the process and may combine the information on a  
3.2 single announcement.

3.3 **EFFECTIVE DATE.** This section is effective beginning with taxes payable in 2021  
3.4 and thereafter.