

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

**S.F. No. 3987**

(SENATE AUTHORS: EICHORN, Utke, Lourey, Tomassoni and Bakk)

DATE	D-PG	OFFICIAL STATUS
04/16/2018	7304	Introduction and first reading Referred to Taxes

1.1 A bill for an act

1.2 relating to taxation; payment-in-lieu of taxation; limiting the valuation reduction

1.3 for acquired natural resources land; amending Minnesota Statutes 2017 Supplement,

1.4 section 477A.12, subdivision 1.

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

1.6 Section 1. Minnesota Statutes 2017 Supplement, section 477A.12, subdivision 1, is

1.7 amended to read:

1.8 Subdivision 1. **Types of land; payments.** The following amounts are annually

1.9 appropriated to the commissioner of natural resources from the general fund for transfer to

1.10 the commissioner of revenue. The commissioner of revenue shall pay the transferred funds

1.11 to counties as required by sections 477A.11 to 477A.14. The amounts, based on the acreage

1.12 as of July 1 of each year prior to the payment year, are:

1.13 (1) \$5.133 multiplied by the total number of acres of acquired natural resources land or,

1.14 at the county's option three-fourths of one percent of the appraised value of all acquired

1.15 natural resources land in the county, whichever is greater, except that the appraised value

1.16 of all acquired natural resources land in the county shall not be reduced below the 2010

1.17 appraised value for the land;

1.18 (2) \$5.133, multiplied by the total number of acres of transportation wetland or, at the

1.19 county's option, three-fourths of one percent of the appraised value of all transportation

1.20 wetland in the county, whichever is greater;

1.21 (3) \$5.133, multiplied by the total number of acres of wildlife management land, or, at

1.22 the county's option, three-fourths of one percent of the appraised value of all wildlife

1.23 management land in the county, whichever is greater;

2.1 (4) 50 percent of the dollar amount as determined under clause (1), multiplied by the  
2.2 number of acres of military refuge land in the county;

2.3 (5) \$2, multiplied by the number of acres of county-administered other natural resources  
2.4 land in the county;

2.5 (6) \$5.133, multiplied by the total number of acres of land utilization project land in the  
2.6 county;

2.7 (7) \$2, multiplied by the number of acres of commissioner-administered other natural  
2.8 resources land in the county; and

2.9 (8) without regard to acreage, and notwithstanding the rules adopted under section  
2.10 84A.55, \$300,000 for local assessments under section 84A.55, subdivision 9, that shall be  
2.11 divided and distributed to the counties containing state-owned lands within a conservation  
2.12 area in proportion to each county's percentage of the total annual ditch assessments.

2.13 **EFFECTIVE DATE.** This section is effective beginning with aids payable in 2018.  
2.14 For aids payable in 2018, the commissioner of natural resources must recertify the amounts  
2.15 under this section to the commissioner of revenue by June 15, 2018.