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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-EIGHTH SESSION

H. F. No. **2488**

02/27/2014 Authored by Loeffler and Davnie
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; property; extending the deadline for certification of proposed
1.3 levies for certain jurisdictions; amending Minnesota Statutes 2012, section
1.4 275.065, subdivision 1.

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

1.6 Section 1. Minnesota Statutes 2012, section 275.065, subdivision 1, is amended to read:

1.7 Subdivision 1. **Proposed levy.** (a) Notwithstanding any law or charter to the
1.8 contrary, on or before September ~~15~~ 30, each ~~taxing authority, other than a school district,~~
1.9 ~~shall adopt a proposed budget and~~ county and each home rule charter or statutory city shall
1.10 certify to the county auditor the proposed or, in the case of a town, the final property tax
1.11 levy for taxes payable in the following year.

1.12 (b) Notwithstanding any law or charter to the contrary, on or before September 15,
1.13 each town and each special taxing district shall adopt and certify to the county auditor a
1.14 proposed property tax levy for taxes payable in the following year. For towns, the final
1.15 certified levy shall also be considered the proposed levy.

1.16 (c) On or before September 30, each school district that has not mutually agreed
1.17 with its home county to extend this date shall certify to the county auditor the proposed
1.18 property tax levy for taxes payable in the following year. Each school district that has
1.19 agreed with its home county to delay the certification of its proposed property tax levy
1.20 must certify its proposed property tax levy for the following year no later than October
1.21 7. The school district shall certify the proposed levy as:

1.22 (1) a specific dollar amount by school district fund, broken down between
1.23 voter-approved and non-voter-approved levies and between referendum market value
1.24 and tax capacity levies; or

2.1 (2) the maximum levy limitation certified by the commissioner of education
2.2 according to section 126C.48, subdivision 1.

2.3 ~~(e)~~ (d) If the board of estimate and taxation or any similar board that establishes
2.4 maximum tax levies for taxing jurisdictions within a first class city certifies the maximum
2.5 property tax levies for funds under its jurisdiction by charter to the county auditor by
2.6 ~~September 15~~ the date specified in paragraph (a), the city shall be deemed to have certified
2.7 its levies for those taxing jurisdictions.

2.8 ~~(d)~~ (e) For purposes of this section, ~~"taxing authority" includes all home rule and~~
2.9 ~~statutory cities, towns, counties, school districts, and~~ "special taxing district" means a
2.10 ~~special taxing districts~~ district as defined in section 275.066. Intermediate school districts
2.11 that levy a tax under chapter 124 or 136D, joint powers boards established under sections
2.12 123A.44 to 123A.446, and Common School Districts No. 323, Franconia, and No. 815,
2.13 Prinsburg, are also special taxing districts for purposes of this section.

2.14 ~~(e)~~ (f) At the meeting at which ~~the~~ a taxing authority, other than a town, adopts its
2.15 proposed tax levy under ~~paragraph (a) or (b)~~ this subdivision, the taxing authority shall
2.16 announce the time and place of its subsequent regularly scheduled meetings at which
2.17 the budget and levy will be discussed and at which the public will be allowed to speak.
2.18 The time and place of those meetings must be included in the proceedings or summary
2.19 of proceedings published in the official newspaper of the taxing authority under section
2.20 123B.09, 375.12, or 412.191.

2.21 **EFFECTIVE DATE.** This section is effective beginning with taxes payable in 2015.