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State of Minnesota  
**HOUSE OF REPRESENTATIVES**

EIGHTY-NINTH SESSION

**H. F. No. 1200**

02/25/2015 Authored by Johnson, B., and Dill

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; modifying rules for mandatory appeals and  
1.3 equalization courses; amending Minnesota Statutes 2014, section 274.014,  
1.4 subdivision 2.

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

1.6 Section 1. Minnesota Statutes 2014, section 274.014, subdivision 2, is amended to read:

1.7 Subd. 2. **Appeals and equalization course.** (a) Beginning in 2006, and each year  
1.8 ~~thereafter,~~ There must be at least one member at each meeting of a local board of appeal and  
1.9 equalization who has attended an appeals and equalization course developed or approved  
1.10 by the commissioner within the last four years, as certified by the commissioner. The  
1.11 course may be offered in conjunction with a meeting of the Minnesota League of Cities or  
1.12 the Minnesota Association of Townships. The course content must include, but need not be  
1.13 limited to, a review of the handbook developed by the commissioner under subdivision 1.

1.14 (b) The requirement under paragraph (a) does not apply in any year in which the  
1.15 commissioner does not offer in-person training either:

1.16 (1) in conjunction with the Association of Minnesota Townships, reaching at least as  
1.17 many local board members for which training was offered in 2014; or

1.18 (2) with at least as many registration openings for local board members for which  
1.19 training was offered in 2014.

1.20 (c) The requirement for in-person training under paragraph (b) may be suspended  
1.21 when the Office of Broadband Development certifies to the commissioner that broadband  
1.22 service as defined in section 116J.39 exists in every jurisdiction subject to compliance  
1.23 with this section.

1.24 **EFFECTIVE DATE.** This section is effective June 1, 2015.