

**SENATE
STATE OF MINNESOTA
NINETIETH SESSION**

S.F. No. 1170

(SENATE AUTHORS: ANDERSON, P.)

DATE
02/20/2017

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669 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to local government; modifying the proposed levy certification date for
1.3 townships; amending Minnesota Statutes 2016, sections 275.065, subdivision 1;
1.4 275.07, subdivision 1.

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

1.6 Section 1. Minnesota Statutes 2016, section 275.065, subdivision 1, is amended to read:

1.7 Subdivision 1. **Proposed levy.** (a) Notwithstanding any law or charter to the contrary,
1.8 on or before September 30, each county and each home rule charter or statutory city shall
1.9 certify to the county auditor the proposed property tax levy for taxes payable in the following
1.10 year.

1.11 (b) Notwithstanding any law or charter to the contrary, on or before September ~~15~~ 30,
1.12 each town and each special taxing district shall adopt and certify to the county auditor a
1.13 proposed property tax levy for taxes payable in the following year. For towns, the final
1.14 certified levy shall also be considered the proposed levy.

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

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

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

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

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

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

2.19 Sec. 2. Minnesota Statutes 2016, section 275.07, subdivision 1, is amended to read:

2.20 Subdivision 1. **Certification of levy.** (a) Except as provided under paragraph (b), the
2.21 taxes voted by cities, counties, school districts, and special districts shall be certified by the
2.22 proper authorities to the county auditor on or before five working days after December 20
2.23 in each year. A town must certify the levy adopted by the town board to the county auditor
2.24 by September ~~15~~ 30 each year. If the town board modifies the levy at a special town meeting
2.25 after September ~~15~~ 30, the town board must recertify its levy to the county auditor on or
2.26 before five working days after December 20. If a city, town, county, school district, or
2.27 special district fails to certify its levy by that date, its levy shall be the amount levied by it
2.28 for the preceding year.

2.29 (b)(i) The taxes voted by counties under sections 103B.241, 103B.245, and 103B.251
2.30 shall be separately certified by the county to the county auditor on or before five working
2.31 days after December 20 in each year. The taxes certified shall not be reduced by the county
2.32 auditor by the aid received under section 273.1398, subdivision 3. If a county fails to certify
2.33 its levy by that date, its levy shall be the amount levied by it for the preceding year.

3.1 (ii) For purposes of the proposed property tax notice under section 275.065 and the
3.2 property tax statement under section 276.04, for the first year in which the county implements
3.3 the provisions of this paragraph, the county auditor shall reduce the county's levy for the
3.4 preceding year to reflect any amount levied for water management purposes under clause
3.5 (i) included in the county's levy.

3.6 Sec. 3. **EFFECTIVE DATE.**

3.7 Sections 1 and 2 are effective beginning with proposed levy certifications for taxes
3.8 payable in 2018.