



**S.F. No. 1624, as introduced - 87th Legislative Session (2011-2012) [12-4739]**

2.1 for seasonal residential recreational property. For taxes payable in 2020, the state  
2.2 general levy is \$445,800,000 for commercial-industrial property and \$24,300,000  
2.3 for seasonal residential recreational property. For taxes payable in 2021, the state  
2.4 general levy is \$371,500,000 for commercial-industrial property and \$20,250,000  
2.5 for seasonal residential recreational property. For taxes payable in 2022, the state  
2.6 general levy is \$297,200,000 for commercial-industrial property and \$16,200,000 for  
2.7 seasonal residential recreational property. For taxes payable in 2023, the state general  
2.8 levy is \$222,900,000 for commercial-industrial property and \$12,150,000 for seasonal  
2.9 residential recreational property. For taxes payable in 2024, the state general levy is  
2.10 \$148,600,000 for commercial-industrial property and \$8,100,000 for seasonal residential  
2.11 recreational property. For taxes payable in 2025, the state general levy is \$74,300,000  
2.12 for commercial-industrial property and \$4,050,000 for seasonal residential recreational  
2.13 property. The tax under this section is not treated as a local tax rate under section 469.177  
2.14 and is not the levy of a governmental unit under chapters 276A and 473F.

2.15 The commissioner shall increase or decrease the preliminary or final rate for a year  
2.16 as necessary to account for errors and tax base changes that affected a preliminary or final  
2.17 rate for either of the two preceding years. Adjustments are allowed to the extent that the  
2.18 necessary information is available to the commissioner at the time the rates for a year must  
2.19 be certified, and for the following reasons:

- 2.20 (1) an erroneous report of taxable value by a local official;
- 2.21 (2) an erroneous calculation by the commissioner; and
- 2.22 (3) an increase or decrease in taxable value for commercial-industrial or seasonal  
2.23 residential recreational property reported on the abstracts of tax lists submitted under  
2.24 section 275.29 that was not reported on the abstracts of assessment submitted under  
2.25 section 270C.89 for the same year.

2.26 The commissioner may, but need not, make adjustments if the total difference in the tax  
2.27 levied for the year would be less than \$100,000.

2.28 Sec. 2. Minnesota Statutes 2010, section 275.025, subdivision 4, is amended to read:

2.29 Subd. 4. **Apportionment and levy of state general tax.** ~~Ninety-five percent of~~ The  
2.30 state general tax must be levied by applying a uniform rate to all commercial-industrial tax  
2.31 capacity and ~~five percent of the state general tax must be levied by applying~~ a uniform  
2.32 rate to all seasonal residential recreational tax capacity. On or before October 1 each  
2.33 year, the commissioner of revenue shall certify the preliminary state general levy rates to  
2.34 each county auditor that must be used to prepare the notices of proposed property taxes  
2.35 for taxes payable in the following year. By January 1 of each year, the commissioner

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3.1 shall certify the final state general levy ~~rate~~ rates to each county auditor that shall be  
3.2 used in spreading taxes.

3.3 Sec. 3. **EFFECTIVE DATE.**

3.4 Sections 1 and 2 are effective for taxes payable in 2013 and thereafter.