

CHAPTER 273

TAXES; LISTING, ASSESSMENT

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273.061 ESTABLISHMENT OF OFFICE FOR EACH COUNTY.

Subdivision 1. **Office created; appointment, qualifications.** Every county in this state shall have a county assessor. The county assessor shall be appointed by the board of county commissioners and shall be a resident of this state. The assessor shall be selected and appointed because of knowledge and training in the field of property taxation and appointment shall be approved by the commissioner of revenue before the same shall become effective. Upon receipt by the county commissioners of the commissioner of revenue's refusal to approve an appointment, the term of the appointee shall terminate at the end of that day. Notwithstanding any law to the contrary, a county assessor must have senior accreditation from the state board of assessors by January 1, 1989.

[For text of subds 2 to 7, see M.S.1986]

Subd. 8. **Powers and duties.** The county assessor shall have the following powers and duties:

(1) To call upon and confer with the township and city assessors in the county, and advise and give them the necessary instructions and directions as to their duties under the laws of this state, to the end that a uniform assessment of all real property in the county will be attained.

(2) To assist and instruct the local assessors in the preparation and proper use of land maps and record cards, in the property classification of real and personal property, and in the determination of proper standards of value.

(3) To keep the local assessors in the county advised of all changes in assessment laws and all instructions which the assessor receives from the commissioner of revenue relating to their duties.

(4) To have authority to require the attendance of groups of local assessors at sectional meetings called by the assessor for the purpose of giving them further assistance and instruction as to their duties.

(5) To immediately commence the preparation of a large scale topographical land map of the county, in such form as may be prescribed by the commissioner of revenue, showing thereon the location of all railroads, highways and roads, bridges, rivers and lakes, swamp areas, wooded tracts, stony ridges and other features which might affect the value of the land. Appropriate symbols shall be used to indicate the best, the fair, and the poor land of the county. For use in connection with the topographical land map, the assessor shall prepare and keep available in the assessor's office tables showing fair average minimum and maximum market values per acre of cultivated, meadow, pasture, cut-over, timber and waste lands of each township. The assessor shall keep the map and tables available in the office for the guidance of town assessors, boards of review, and the county board of equalization.

(6) To also prepare and keep available in the office for the guidance of town assessors, boards of review and the county board of equalization, a land valuation map of the county, in such form as may be prescribed by the commissioner of revenue. This map, which shall include the bordering tier of townships of each county adjoining, shall show the average market value per acre, both with and without improvements, as finally equalized in the last assessment of real estate, of all land in each town or unorganized township which lies outside the corporate limits of cities.

(7) To regularly examine all conveyances of land outside the corporate limits of cities of the first and second class, filed with the county recorder of the county, and keep a file, by descriptions, of the considerations shown thereon. From the information obtained by comparing the considerations shown with the market values assessed, the assessor shall make recommendations to the county board of equalization of necessary changes in individual assessments or aggregate valuations.

(8) To prepare annually and keep available in the assessor's office for the guidance of boards of review and the county board of equalization, a table showing the market value per capita of all personal property in each assessment district in the county as finally equalized in the last previous assessment of personal property. For the guidance of the county board of equalization, the assessor shall also add to the table the market value per capita of all personal property of each assessment district for the current year as equalized by the local board of review.

(9) To become familiar with the values of the different items of personal property so as to be in a position when called upon to advise the boards of review and the county board of equalization concerning property, market values thereof.

(10) While the county board of equalization is in session, to give it every possible assistance to enable it to perform its duties. The assessor shall furnish the board with all necessary charts, tables, comparisons, and data which it requires in its deliberations, and shall make whatever investigations the board may desire.

(11) At the request of either the board of county commissioners or the commissioner of revenue, to investigate applications for reductions of valuation and abatements and settlements of taxes, examine the real or personal property involved, and submit written reports and recommendations with respect to the applications, in such form as may be prescribed by the board of county commissioners and commissioner of revenue.

(12) To make diligent search each year for real and personal property which has been omitted from assessment in the county, and report all such omissions to the county auditor.

(13) To regularly confer with county assessors in all adjacent counties about the assessment of property in order to uniformly assess and equalize the value of similar properties and classes of property located in adjacent counties. The conference shall emphasize the assessment of agricultural and commercial and industrial property or other properties that may have an inadequate number of sales in a single county.

(14) To render such other services pertaining to the assessment of real and personal property in the county as are not inconsistent with the duties set forth in this section, and as may be required by the board of county commissioners or by the commissioner of revenue.

Subd. 9. **Additional general duties.** Additional duties of the county assessor shall be as follows:

(a) to make all assessments, based upon the appraised values reported by the local assessors or assistants and the county assessor's own knowledge of the value of the property assessed;

(b) to personally view and determine the value of any property which because of its type or character may be difficult for the local assessor to appraise;

(c) to make all changes ordered by the local boards of review, relative to the assessed value of the property of any individual, firm or corporation after notice has been given and hearings held as provided by law;

(d) to enter all assessments in the assessment books, furnished by the county auditor, with each book and the tabular statements for each book in correct balance;

(e) to prepare all assessment cards, charts, maps and any other forms prescribed by the commissioner of revenue;

(f) to attend the meeting of the county board of equalization; to investigate and report on any assessment ordered by said board; to enter all changes made by said board in the assessment books and prepare the abstract of assessments for the commissioner of revenue; to enter all changes made by the state board of equalization in the assessment books; to deduct all exemptions authorized by law from each assessment and certify to the county auditor the taxable value of each parcel of land, as described and listed in the assessment books by the county auditor, and the taxable value of the personal property of each person, firm, or corporation assessed;

(g) to investigate and make recommendations relative to all applications for the abatement of taxes or applications for the reduction of the assessed valuation of any property;

(h) to perform all other duties relating to the assessment of property for the purpose of taxation which may be required by the commissioner of revenue.

[For text of subd 10, see M.S.1986]

History: 1987 c 268 art 7 s 28-30

NOTE: Subdivision 8, as amended by Laws 1987, chapter 268, article 7, section 29, is effective for the 1988 assessment and thereafter, and taxes payable in 1989 and thereafter. See Laws 1987, chapter 268, article 7, section 56.

273.065 DELIVERY OF ASSESSMENT APPRAISAL RECORDS; EXTENSIONS.

Assessment districts shall complete the assessment appraisal records on or before March 15. The records shall be delivered to the county assessor as of that date and any work which is the responsibility of the local assessor which is not completed by March 15 shall be accomplished by the county assessor or persons employed by the county assessor and the cost of such work shall be charged against the assessment district as provided in section 273.064. Extensions of time to complete the assessment appraisal records may be granted to the local assessor by the county assessor if such extension is approved by the county board.

History: 1987 c 268 art 7 s 31

NOTE: This section, as amended by Laws 1987, chapter 268, article 7, section 31, is effective for the 1988 assessment and thereafter, and taxes payable in 1989 and thereafter. See Laws 1987, chapter 268, article 7, section 56.

273.11 VALUATION OF PROPERTY.

[For text of subds 1 to 6, see M.S.1986]

Subd. 8. **Limited equity cooperative apartments.** For the purposes of this subdivision, the terms defined in this subdivision have the meanings given them.

A "limited equity cooperative" is a corporation organized under chapter 308, which has as its primary purpose the provision of housing and related services to its members which meets one of the following criteria with respect to the income of its

members: (1) a minimum of 75 percent of members must have incomes at or less than 90 percent of area median income, (2) a minimum of 40 percent of members must have incomes at or less than 60 percent of area median income, or (3) a minimum of 20 percent of members must have incomes at or less than 50 percent of area median income. For purposes of this clause, "member income" shall mean the income of a member existing at the time the member acquires cooperative membership, and median income shall mean the St. Paul-Minneapolis metropolitan area median income as determined by the United States Department of Housing and Urban Development. It must also meet the following requirements:

(a) The articles of incorporation set the sale price of occupancy entitling cooperative shares or memberships at no more than a transfer value determined as provided in the articles. That value may not exceed the sum of the following:

(1) the consideration paid for the membership or shares by the first occupant of the unit, as shown in the records of the corporation;

(2) the fair market value, as shown in the records of the corporation, of any improvements to the real property that were installed at the sole expense of the member with the prior approval of the board of directors;

(3) accumulated interest, or an inflation allowance not to exceed the greater of a ten percent annual noncompounded increase on the consideration paid for the membership or share by the first occupant of the unit, or the amount that would have been paid on that consideration if interest had been paid on it at the rate of the percentage increase in the revised consumer price index for all urban consumers for the Minneapolis-St. Paul metropolitan area prepared by the United States Department of Labor, provided that the amount determined pursuant to this clause may not exceed \$500 for each year or fraction of a year the membership or share was owned; plus

(4) real property capital contributions shown in the records of the corporation to have been paid by the transferor member and previous holders of the same membership, or of separate memberships that had entitled occupancy to the unit of the member involved. These contributions include contributions to a corporate reserve account the use of which is restricted to real property improvements or acquisitions, contributions to the corporation which are used for real property improvements or acquisitions, and the amount of principal amortized by the corporation on its indebtedness due to the financing of real property acquisition or improvement or the averaging of principal paid by the corporation over the term of its real property-related indebtedness.

(b) The articles of incorporation require that the board of directors limit the purchase price of stock or membership interests for new member-occupants or resident shareholders to an amount which does not exceed the transfer value for the membership or stock as defined in clause (a).

(c) The articles of incorporation require that the total distribution out of capital to a member shall not exceed that transfer value.

(d) The articles of incorporation require that upon liquidation of the corporation any assets remaining after retirement of corporate debts and distribution to members will be conveyed to a charitable organization described in section 501(c)(3) of the Internal Revenue Code of 1986, as amended through December 31, 1986, or a public agency.

A "limited equity cooperative apartment" is a dwelling unit owned by a limited equity cooperative.

"Occupancy entitling cooperative share or membership" is the ownership interest in a cooperative organization which entitles the holder to an exclusive right to occupy a dwelling unit owned or leased by the cooperative.

For purposes of taxation, the assessor shall value a unit owned by a limited equity cooperative at the lesser of its market value or the value determined by capitalizing the net operating income of a comparable apartment operated on a rental basis at the capitalization rate used in valuing comparable buildings that are not limited equity cooperatives. If a cooperative fails to operate in accordance with the provisions of

clauses (a) to (d), the property shall be subject to additional property taxes in the amount of the difference between the taxes determined in accordance with this subdivision for the last ten years that the property had been assessed pursuant to this subdivision and the amount that would have been paid if the provisions of this subdivision had not applied to it. The additional taxes, plus interest at the rate specified in section 549.09, shall be extended against the property on the tax list for the current year.

[For text of subd 9, see M.S.1986]

Subd. 10. Valuation of agricultural land. Annually on November 15, beginning in 1988 and each year thereafter, the commissioner of revenue shall provide county assessors with a land valuation schedule showing a range of values to be used in the valuation of agricultural lands for the succeeding year's assessment. The land valuation schedule shall be developed matching the sales data obtained on the certificates of real estate value filed in the 12-month period between October 1 of the year immediately preceding to September 30 of the current year with information obtained from soil surveys. A range of values for each major soil type by region will be provided. Counties having similar soil types, number of degree days, and other similar characteristics will be grouped into regions for purposes of the valuation schedule. The department of revenue, in consultation with the county assessors, shall develop the land valuation schedule.

History: 1987 c 268 art 5 s 1; art 7 s 32; 1987 c 384 art 3 s 10

NOTE: Subdivision 10, as added by Laws 1987, chapter 268, article 7, section 32, is effective for the 1989 assessment and thereafter, and taxes payable in 1990 and thereafter. See Laws 1987, chapter 268, article 7, section 56.

273.1102 RATE OF TAX, TERMINOLOGY OF LAWS OR CHARTERS.

Subdivision 1. Pre-1988 adjustment. The rate of property taxation by any political subdivision or other public corporation for any purpose for which any law or charter now provides a maximum tax rate expressed in mills times the assessed value or times the full and true value of taxable property (except any adjusted assessed values determined by the commissioner under section 124.2131) shall not exceed 33-1/3 percent of such maximum tax rate until and unless such law or charter is amended to provide a different maximum tax rate.

Subd. 2. 1988 adjustment. The rate of property taxation, salary limits, or aid formulas set for any political subdivision or other public corporation for which any law or charter provide a maximum tax rate expressed in mills effective on July 1, 1988, shall be adjusted by multiplying the mill rate provision in effect for taxes levied in 1987, payable in 1988, by 45 percent.

History: 1987 c 268 art 6 s 9; art 7 s 33

NOTE: Except where provided otherwise, this section, as amended by Laws 1987, chapter 268, article 6, section 9, is effective for taxes levied in 1988, payable in 1989 and thereafter. See Laws 1987, chapter 268, article 6, section 54.

273.1103 NET DEBT, TERMINOLOGY OF LAWS OR CHARTERS.

Net debt incurred by any political subdivision or other public corporation for which any law or any charter provision provides a limit expressed as a percentage of the assessed value or the full and true value of taxable property (except any adjusted assessed value determined by the commissioner under section 124.2131) shall not exceed 33-1/3 percent of such limit until and unless such law or charter is amended to provide a different limit.

History: 1987 c 268 art 7 s 34

273.1104 IRON ORE, VALUE.

Subdivision 1. The term value as applied to iron ore in sections 273.165, subdivision 2, and 273.13, subdivision 31, shall be deemed to be three times the present value of future income notwithstanding the provisions of section 273.11. The present value

of future income shall be determined by the commissioner of revenue in accordance with professionally recognized mineral valuation practice and procedure. Nothing contained herein shall be construed as requiring any change in the method of determining present value of iron ore utilized by the commissioner prior to the enactment hereof or as limiting any remedy presently available to the taxpayer in connection with the commissioner's determination of present value, or precluding the commissioner from making subsequent changes in the present worth formula.

[For text of subd 2, see M.S.1986]

History: 1987 c 268 art 6 s 10

NOTE: Except where provided otherwise, subdivision 1, as amended by Laws 1987, chapter 268, article 6, section 10, is effective for taxes levied in 1988, payable in 1989 and thereafter. See Laws 1987, chapter 268, article 6, section 54.

273.112 PRIVATE OUTDOOR RECREATIONAL, OPEN SPACE AND PARK LAND TAX.

NOTE: Except where provided otherwise, subdivision 9 is repealed by Laws 1987, chapter 268, article 6, section 53, effective for taxes levied in 1988, payable in 1989 and thereafter. See Laws 1987, chapter 268, article 6, section 54.

273.115 STATE PAID WETLANDS CREDIT.

NOTE: Except where provided otherwise, this section is repealed by Laws 1987, chapter 268, article 6, section 53, effective for taxes levied in 1988, payable in 1989 and thereafter. See Laws 1987, chapter 268, article 6, section 54.

273.116 STATE PAID NATIVE PRAIRIE CREDIT.

NOTE: Except where provided otherwise, this section is repealed by Laws 1987, chapter 268, article 6, section 53, effective for taxes levied in 1988, payable in 1989 and thereafter. See Laws 1987, chapter 268, article 6, section 54.

273.1195 STATE PAID SMALL BUSINESS PROPERTY TAX TRANSITION CREDIT.

For property taxes payable in 1988 only, class 3a commercial industrial property is eligible for a state paid small business transition property tax credit if the payable 1988 property taxes on the first \$120,000 of market value of the property exceed three percent of the January 2, 1987, market value. The credit is equal to 50 percent of the property tax amount which is in excess of three percent of market value. Only the first \$120,000 of market value of a qualifying parcel and the taxes attributable to the first \$120,000 of market value are eligible for the computation of this credit. Only a parcel that qualifies for the 28 percent assessment ratio contained in section 273.13, subdivision 24, paragraph (a), qualifies for the credit provided in this section.

In the case of taxes paid in installments pursuant to section 279.01, subdivision 1, the credit under this section must be deducted from the second one-half installment payable October 15. The amount of the reduction must be reported to the commissioner of revenue as part of the abstracts of tax lists required to be filed with the commissioner under section 275.29.

There is annually appropriated from the general fund to the commissioners of revenue and education the amount necessary to replace the revenue lost to local units of government and school districts as a result of the reduction in property taxes provided in this section. The payment amounts must be determined and the installments paid under the provisions of sections 273.13, subdivision 15a, and 273.1392.

History: 1987 c 268 art 5 s 2

273.12 ASSESSMENT OF REAL PROPERTY.

It shall be the duty of every assessor and board, in estimating and determining the value of lands for the purpose of taxation, to consider and give due weight to every element and factor affecting the market value thereof, including its location with reference to roads and streets and the location of roads and streets thereon or over the same, and to take into consideration a reduction in the acreage of each tract or lot sufficient to cover the amount of land actually used for any improved public highway and the reduction in area of land caused thereby, provided, that in determining the

market value of vacant land, the fact that such land is platted shall not be taken into account. An individual lot of such platted property shall not be assessed in excess of the assessment of the land as if it were unplatted until the lot is improved with a permanent improvement all or a portion of which is located upon the lot, or for a period of three years after final approval of said plat whichever is shorter. When a lot is sold or construction begun, the assessed value of that lot or any single contiguous lot fronting on the same street shall be eligible for reassessment. It shall be the duty of every assessor and board, in estimating and determining the value of lands for the purpose of taxation, to consider and give due weight to lands which are comparable in character, quality, and location, to the end that all lands similarly located and improved will be assessed upon a uniform basis and without discrimination and, for agricultural lands, to consider and give recognition to its earning potential as measured by its free market rental rate.

Notwithstanding the provisions of this or any other section, no additional value shall be assessed for unmined mineral value except for iron ore or taconite.

History: 1987 c 268 art 9 s 7

273.123 REASSESSMENT OF HOMESTEAD PROPERTY DAMAGED BY A DISASTER.

Subdivision 1. Definitions. For purposes of this section (a) "disaster or emergency" means

- (1) a major disaster as determined by the president of the United States;
 - (2) a natural disaster as determined by the secretary of agriculture;
 - (3) a disaster as determined by the administrator of the small business administration; or
 - (4) a tornado, storm, flood, earthquake, landslide, explosion, fire or similar catastrophe, as a result of which a local emergency is declared pursuant to section 12.29.
- (b) "disaster or emergency area" means an area
- (1) in which the president of the United States, the secretary of agriculture, or the administrator of the small business administration has determined that a disaster exists pursuant to federal law or in which a local emergency has been declared pursuant to section 12.29; and

(2) for which an application by the local unit of government requesting property tax relief under this section has been received by the governor and approved by the executive council.

(c) "homestead property" means homestead dwelling that is classified as class 1, or 2a property or a manufactured home or sectional home used as a homestead and taxed pursuant to section 274.19, subdivision 8, paragraph (b), (c), or (d).

[For text of subs 2 to 3, see M.S.1986]

Subd. 4. State reimbursement. The county auditor shall calculate the tax on the property described in subdivision 2 based on the assessment made on January 2 of the year in which the disaster or emergency occurred. The difference between the tax determined on the January 2 assessed value and the tax actually payable based on the reassessed value determined under subdivision 2 shall be reimbursed to each taxing jurisdiction in which the damaged property is located. The amount shall be certified by the county auditor and reported to the commissioner of revenue. The commissioner shall make the payments to the taxing jurisdictions containing the property at the time distributions are made pursuant to section 273.1394, in the same proportion that the ad valorem tax is distributed.

Subd. 5. Computation of credits. The amounts of any credits or tax relief which reduce the gross tax shall be computed upon the reassessed value determined under subdivision 2. Payment shall be made pursuant to section 273.1394. For purposes of the property tax refund, property taxes payable, as defined in section 290A.03, subdivi-

sion 13, and net property taxes payable, as defined in section 290A.04, subdivision 2d, shall be computed upon the reassessed value determined under subdivision 2.

[For text of subd 6, see M.S.1986]

Subd. 7. Local option; other property. The owner of homestead property not qualifying for an adjustment in valuation pursuant to subdivisions 1 to 5 or of nonhomestead property may receive a reduction in the amount of taxes payable for the year in which the destruction occurs on the property if:

(a) 50 percent or more of the homestead dwelling or other structure, as established by the county assessor, is unintentionally or accidentally destroyed and the homestead is uninhabitable or the other structure is not usable;

(b) the owner of the property makes written application to the county assessor as soon as practical after the damage has occurred; and

(c) the owner of the property makes written application to the county board.

The county board may grant a reduction in the amount of property tax which the owner must pay on the qualifying property in the year of destruction. Any reduction in the amount of tax payable which is authorized by county board action shall be calculated based upon the number of months that the home is uninhabitable or the other structure is unusable. The amount of net tax due from the taxpayer shall be multiplied by a fraction, the numerator of which is the number of months the dwelling was occupied by that taxpayer, or the number of months the other structure was used by the taxpayer, and the denominator of which is 12. For purposes of this subdivision, if a structure is occupied or used for a fraction of a month, it is considered a month. "Net tax" is defined as the amount of tax after the subtraction of all of the state paid property tax credits. If application is made following payment of all property taxes due for the year of destruction, the amount of the reduction granted by the county board shall be refunded to the taxpayer by the county treasurer as soon as practical.

Any reductions or refunds approved by the county board shall not be subject to approval by the commissioner of revenue.

The county board may levy in the following year the amount of tax dollars lost to the county government as a result of the reductions granted pursuant to this subdivision. Any amount levied for this purpose shall be exempt from the levy limit provisions of sections 275.50 to 275.56.

History: 1987 c 268 art 6 s 11-14

NOTE: Except where provided otherwise, the amendments to subdivisions 1, 4, 5, and 7, by Laws 1987, chapter 268, article 6, sections 11 to 14, are effective for taxes levied in 1988, payable in 1989 and thereafter. See Laws 1987, chapter 268, article 6, section 54.

273.124 HOMESTEAD DETERMINATION; SPECIAL RULES.

[For text of subds 1 to 6, see M.S.1986]

Subd. 7. Leased buildings or land. For purposes of class 1 determinations, homesteads include:

(a) buildings and appurtenances owned and used by the occupant as a permanent residence which are located upon land the title to which is vested in a person or entity other than the occupant;

(b) all buildings and appurtenances located upon land owned by the occupant and used for the purposes of a homestead together with the land upon which they are located, if all of the following criteria are met:

(1) the occupant is using the property as a permanent residence;

(2) the occupant is paying the property taxes and any special assessments levied against the property;

(3) the occupant has signed a lease which has an option to purchase the buildings and appurtenances;

(4) the term of the lease is at least five years; and

(5) the occupant has made a down payment of at least \$5,000 in cash if the property was purchased by means of a contract for deed or subject to a mortgage.

Any taxpayer meeting all the requirements of this paragraph must notify the county assessor, or the assessor who has the powers of the county assessor pursuant to section 273.063, in writing, as soon as possible after signing the lease agreement and occupying the buildings as a homestead.

Subd. 8. Homestead owned by family farm corporation or partnership. (a) Each family farm corporation and each partnership operating a family farm is entitled to class 2a assessment for one homestead occupied by a shareholder or partner thereof who is residing on the land and actively engaged in farming of the land owned by the corporation or partnership. Homestead treatment applies even if legal title to the property is in the name of the corporation or partnership and not in the name of the person residing on it. "Family farm corporation" and "family farm" have the meanings given in section 500.24.

(b) In addition to property specified in paragraph (a), any other residences owned by corporations or partnerships described in paragraph (a) which are located on agricultural land and occupied as homesteads by shareholders or partners who are actively engaged in farming on behalf of the corporation or partnership must also be assessed as class 2a property, but the property eligible is limited to the residence itself and as much of the land surrounding the homestead, not exceeding one acre, as is reasonably necessary for the use of the dwelling as a home, and does not include any other structures that may be located on it.

[For text of subs 9 and 10, see M.S.1986]

Subd. 11. Limitation on homestead classification. If the assessor has classified a property as both homestead and nonhomestead, the greater of the value attributable to the portion of the property classified as class 1 or class 2a or the value of the first tier of assessment percentages provided under section 273.13, subdivision 22, or 23, paragraph (a) is entitled to assessment as a homestead under section 273.13, subdivision 22 or 23, and the homestead exemption under section 275.081, subdivision 2. The limitation in this subdivision does not apply to buildings containing fewer than four residential units or to a single rented or leased dwelling unit located within or attached to a private garage or similar structure owned by the owner of a homestead and located on the premises of that homestead.

If the assessor has classified a property as both homestead and nonhomestead, the reductions in tax provided under sections 273.135 and 273.1391 apply to the value of both the homestead and the nonhomestead portions of the property.

[For text of subd 12, see M.S.1986]

Subd. 13. Social security number required for homestead application. Beginning with the January 2, 1987, assessment, every property owner applying for homestead classification must furnish to the county assessor that owner's social security or taxpayer identification number. If the social security or taxpayer identification number is not provided, the county assessor shall classify the property as nonhomestead. The social security numbers of the property owners are private data on individuals as defined by section 13.02, subdivision 12, but, notwithstanding that section, the private data may be disclosed to the commissioner of revenue.

At the request of the commissioner, each county must give the commissioner a listing that includes the name and social security or taxpayer identification number of each property owner applying for homestead classification.

If, in comparing the lists supplied by the counties, the commissioner finds that a property owner is claiming more than one homestead, the commissioner shall notify the appropriate counties. Within 90 days of the notification, the county assessor shall investigate to determine if the homestead classification was properly claimed. If the

property owner does not qualify, the county assessor shall notify the county auditor who will determine the amount of homestead benefits that had been improperly allowed. For the purpose of this section, "homestead benefits" means the tax reduction resulting from the homestead exemption amount provided under section 275.081, taconite homestead credit, supplemental homestead credit, and the tax reduction resulting from the agricultural exemption amount provided in section 275.081. The county auditor shall send a notice to the owners of the affected property, demanding reimbursement of the homestead benefits plus a penalty equal to 25 percent of the homestead benefits. The property owners may appeal the county's determination by filing a notice of appeal with the Minnesota tax court within 60 days of the date of the notice from the county.

If the amount of homestead benefits and penalty is not paid within 60 days, and if no appeal has been filed, the county auditor shall certify the amount to the succeeding year's tax list to be collected as part of the property taxes.

Any amount of homestead benefits recovered from the property owner must be transmitted to the commissioner by the end of each calendar quarter. Any amount recovered attributable to taconite homestead credit shall be transmitted to the St. Louis county auditor to be deposited in the taconite property tax relief account. The amount of penalty collected must be deposited in the county general fund.

The commissioner will provide suggested homestead applications to each county. If a property owner has applied for more than one homestead and the county assessors cannot determine which property should be classified as homestead, the county assessors will refer the information to the commissioner. The commissioner shall make the determination and notify the counties within 60 days.

In addition to lists of homestead properties, the commissioner may ask the counties to furnish lists of all properties and the record owners.

History: 1987 c 268 art 5 s 3; art 6 s 15-17

NOTE: Except where provided otherwise, the amendments to subdivisions 8, 11, and 13, by Laws 1987, chapter 268, article 6, sections 15 to 17, are effective for taxes levied in 1988, payable in 1989 and thereafter. See Laws 1987, chapter 268, article 6, section 54.

273.13 CLASSIFICATION OF PROPERTY.

[For text of subds 1 to 8a, see M.S.1986]

Subd. 9. Class 4a, 4b, 4c, and 4d. (1) All property not included in the preceding classes shall constitute class 4a and shall be valued and assessed at 43 percent of the market value thereof, except as otherwise provided in this subdivision.

(2) Real property which is not improved with a structure and which is not utilized as part of a commercial or industrial activity shall constitute class 4b and shall be valued and assessed at 40 percent of market value.

(3) Commercial and industrial property, except as provided in this subdivision, shall constitute class 4c and shall be valued and assessed at 28 percent of the first \$60,000 of market value and 43 percent of the remainder, provided that in the case of state-assessed commercial or industrial property owned by one person or entity, only one parcel shall qualify for the 28 percent assessment, and in the case of other commercial or industrial property owned by one person or entity, only one parcel in each county shall qualify for the 28 percent assessment.

(4) Employment property defined in section 469.166, during the period provided in section 469.170, shall constitute class 4d and shall be valued and assessed at 20 percent of the first \$50,000 of market value and 21.5 percent of the remainder, except that for employment property located in a border city enterprise zone designated pursuant to section 469.168, subdivision 4, paragraph (c), the first \$60,000 of market value shall be valued and assessed at 28 percent and the remainder shall be assessed and valued at 38.5 percent, unless the governing body of the city designated as an enterprise zone determines that a specific parcel shall be assessed pursuant to the first clause of this sentence. The governing body may provide for assessment under the first

clause of the preceding sentence only for property which is located in an area which has been designated by the governing body for the receipt of tax reductions authorized by section 469.171, subdivision 1.

[For text of subd 14a, see M.S.1986]

Subd. 15a. General fund, replacement of revenue. (1) Payment from the general fund shall be made, as provided herein, for the purpose of replacing revenue lost as a result of the reduction of property taxes provided in subdivision 23.

(2) Each county auditor shall certify, not later than May 1 of each year to the commissioner of revenue the amount of reduction resulting from subdivision 23 in the auditor's county. This certification shall be submitted to the commissioner of revenue as part of the abstracts of tax lists required to be filed with the commissioner under the provisions of section 275.29. Any prior year adjustments shall also be certified in the abstracts of tax lists. The commissioner of revenue shall review such certifications to determine their accuracy. The commissioner may make such changes in the certification as are deemed necessary or return a certification to the county auditor for corrections.

(3) Based on current year tax data reported in the abstracts of tax lists, the commissioner of revenue shall annually determine the taxing district distribution of the amounts certified under clause (2). The commissioner of revenue shall pay to each taxing district, other than school districts, its total payment for the year in equal installments on or before July 15 and December 15 of each year.

[For text of subds 17b and 19, see M.S.1986]

Subd. 22. Class 1. (a) Except as provided in subdivision 23, real estate which is residential and used for homestead purposes is class 1. The market value of class 1a property must be determined based upon the value of the house, garage, and land.

The first \$68,000 of market value of class 1a property must be assessed at 17 percent of its market value. The homestead value of class 1a property that exceeds \$68,000 must be assessed at 27 percent of its value.

(b) Class 1b property includes real estate or manufactured homes used for the purposes of a homestead by

(1) any blind person, if the blind person is the owner thereof or if the blind person and the blind person's spouse are the sole owners thereof; or

(2) any person, hereinafter referred to as "veteran," who:

(i) served in the active military or naval service of the United States; and

(ii) is entitled to compensation under the laws and regulations of the United States for permanent and total service-connected disability due to the loss, or loss of use, by reason of amputation, ankylosis, progressive muscular dystrophies, or paralysis, of both lower extremities, such as to preclude motion without the aid of braces, crutches, canes, or a wheelchair; and

(iii) with assistance by the administration of veterans affairs has acquired a special housing unit with special fixtures or movable facilities made necessary by the nature of the veteran's disability, or the surviving spouse of the deceased veteran for as long as the surviving spouse retains the special housing unit as a homestead; or

(3) any person who:

(i) is permanently and totally disabled and

(ii) receives 90 percent or more of total income from

(A) aid from any state as a result of that disability; or

(B) supplemental security income for the disabled; or

(C) workers' compensation based on a finding of total and permanent disability;

or

(D) social security disability, including the amount of a disability insurance benefit

which is converted to an old age insurance benefit and any subsequent cost of living increases; or

(E) aid under the Federal Railroad Retirement Act of 1937, United States Code Annotated, title 45, section 228b(a)5; or

(F) a pension from any local government retirement fund located in the state of Minnesota as a result of that disability.

Property is classified and assessed pursuant to clause (1) only if the commissioner of jobs and training certifies to the assessor that the owner of the property satisfies the requirements of this subdivision. The commissioner of jobs and training shall provide a copy of the certification to the commissioner of revenue.

Class 1b property is valued and assessed as follows: in the case of agricultural land, including a manufactured home, used for a homestead, the first \$33,000 of market value shall be valued and assessed at five percent, the next \$33,000 of market value shall be valued and assessed at 14 percent, and the remaining market value shall be valued and assessed at 18 percent; and in the case of all other real estate and manufactured homes, the first \$34,000 of market value shall be valued and assessed at five percent, the next \$34,000 of market value shall be valued and assessed at 17 percent, and the remaining market value shall be valued and assessed at 27 percent. In the case of agricultural land including a manufactured home used for purposes of a homestead, the commissioner of revenue shall adjust, as provided in section 273.1311, the maximum amount of the market value of the homestead brackets subject to the five percent and 18 percent rates; and for all other real estate and manufactured homes, the commissioner of revenue shall adjust, as provided in section 273.1311, the maximum amount of the market value of the homestead brackets subject to the five percent and 17 percent rates. Permanently and totally disabled for the purpose of this subdivision means a condition which is permanent in nature and totally incapacitates the person from working at an occupation which brings the person an income.

(c) Class 1c property is commercial use real property that abuts a lakeshore line and is devoted to temporary and seasonal residential occupancy for recreational purposes but not devoted to commercial purposes for more than 200 days in the year preceding the year of assessment, and that includes a portion used as a homestead by the owner. It must be assessed at 12 percent of market value with the following limitation: the area of the property must not exceed 100 feet of lakeshore footage for each cabin or campsite located on the property up to a total of 800 feet and 500 feet in depth, measured away from the lakeshore.

(d) The tax to be paid on class 1a or class 1b property, less any reduction received pursuant to sections 273.123 and 473H.10, shall be reduced by 54 percent of the tax imposed on the first \$68,000 of market value. The amount of the reduction shall not exceed \$700.

Subd. 23. **Class 2.** (a) Class 2a property is agricultural land that is homesteaded, together with the house and garage. The first \$66,000 of market value of an agricultural homestead is valued at 30 percent. The remaining value of class 2a property is assessed at 40 percent of market value.

Noncontiguous land shall constitute class 2a only if the homestead is classified as class 2a and the detached land is located in the same township or city or not farther than two townships or cities or combination thereof from the homestead.

Agricultural land used for purposes of a homestead and actively farmed by a person holding a vested remainder interest in it must be classified class 2a. If agricultural land is classified class 2a, any other dwellings on the land used for purposes of a homestead by persons holding vested remainder interests who are actively engaged in farming the property, and up to one acre of the land surrounding each homestead and reasonably necessary for the use of the dwelling as a home, must also be assessed class 2a and is entitled to the homestead credit.

The tax to be paid on class 2a property, less any reduction received pursuant to sections 273.123 and 473H.10 shall be reduced by 52 percent of the tax. The amount of the reduction shall not exceed \$700.

(b) Class 2b property is (1) real estate, rural in character and used exclusively for growing trees for timber, lumber, and wood and wood products; and (2) real estate that is nonhomestead agricultural land. Class 2b property is assessed at 40 percent of market value.

Agricultural land as used in this section shall mean contiguous acreage of ten acres or more, primarily used during the preceding year for agricultural purposes. Agricultural use may include pasture, timber, waste, unusable wild land and land included in federal farm programs.

Real estate of less than ten acres used principally for raising poultry, livestock, fruit, vegetables or other agricultural products, shall be considered as agricultural land, if it is not used primarily for residential purposes.

The assessor shall determine and list separately on the records the market value of the homestead dwelling and the one acre of land on which that dwelling is located. If any farm buildings or structures are located on this homesteaded acre of land, their market value shall not be included in this separate determination.

Subd. 24. Class 3. (a) Commercial and industrial property is class 3a. It is assessed at 60 percent of the first \$80,000 of market value and 96 percent of the market value over \$80,000. In the case of state-assessed commercial or industrial property owned by one person or entity, only one parcel may qualify for the 60 percent assessment. In the case of other commercial or industrial property owned by one person or entity, only one parcel in each county may qualify for the 60 percent assessment.

(b) Employment property defined in section 469.166, during the period provided in section 469.170, shall constitute class 3b and shall be valued and assessed at 45 percent of the first \$50,000 of market value and 50 percent of the remainder, except that for employment property located in a border city enterprise zone designated pursuant to section 469.168, subdivision 4, paragraph (c), the first \$80,000 of market value shall be valued and assessed at 60 percent and the remainder shall be assessed and valued at 86 percent, unless the governing body of the city designated as an enterprise zone determines that a specific parcel shall be assessed pursuant to the first clause of this sentence. The governing body may provide for assessment under the first clause of the preceding sentence only for property which is located in an area which has been designated by the governing body for the receipt of tax reductions authorized by section 469.171, subdivision 1.

Subd. 25. Class 4. (a) Class 4a is residential real estate containing four or more units and used or held for use by the owner or by the tenants or lessees of the owner as a residence for rental periods of 30 days or more. Class 4a also includes hospitals licensed under sections 144.50 to 144.56, other than hospitals exempt under section 272.02, and contiguous property used for hospital purposes, without regard to whether the property has been platted or subdivided. Class 4a property is assessed at 70 percent of market value.

(b) Class 4b includes:

(1) residential real estate containing less than four units, other than seasonal residential, recreational, and homesteads;

(2) post-secondary student housing not to exceed one acre of land which is owned by a nonprofit corporation organized under chapter 317 and is used exclusively by a sorority or fraternity organization for housing;

(3) manufactured homes not classified under any other provision; and

(4) a dwelling, garage, and surrounding one acre of property on a nonhomestead farm classified under subdivision 23, paragraph (b).

Class 4b property is assessed at 60 percent for taxes levied in 1988, payable in 1989 and thereafter.

(c) Class 4c property includes:

(1) a structure that is situated on real property that is used for housing for the

elderly or for low and moderate income families as defined by Title II of the National Housing Act or the Minnesota housing finance agency law of 1971 or rules promulgated by the agency pursuant thereto and financed by a direct federal loan or federally insured loan or a loan made by the Minnesota housing finance agency pursuant to the provisions of either of those acts and acts amendatory thereof. This clause applies only to property of a nonprofit or limited dividend entity. Property is classified as class 4c under this clause for 15 years from the date of the completion of the original construction or substantial rehabilitation, or for the original term of the loan;

(2) a structure that is:

(i) situated upon real property that is used for housing lower income families or elderly or handicapped persons, as defined in section 8 of the United States Housing Act of 1937, as amended; and

(ii) owned by an entity which has entered into a housing assistance payments contract under section 8 which provides assistance for 100 percent of the dwelling units in the structure, other than dwelling units intended for management or maintenance personnel. Property is classified as class 4c under this clause for the term of the housing assistance payments contract, including all renewals, or for the term of its permanent financing, whichever is shorter.

For all properties described in clauses (1) and (2) and in paragraph (d), clause (2), the market value determined by the assessor must be based on the normal approach to value using normal unrestricted rents.

(3) a parcel of land, not to exceed one acre, and its improvements or a parcel of unimproved land, not to exceed one acre, if it is owned by a neighborhood real estate trust and at least 60 percent of the dwelling units, if any, on all land owned by the trust are leased to or occupied by lower income families or individuals. This clause does not apply to any portion of the land or improvements used for nonresidential purposes. For purposes of this clause, a lower income family is a family with an income that does not exceed 65 percent of the median family income for the area, and a lower income individual is an individual whose income does not exceed 65 percent of the median individual income for the area, as determined by the United States Secretary of Housing and Urban Development. For purposes of this clause, "neighborhood real estate trust" means an entity which is certified by the governing body of the municipality in which it is located to have the following characteristics: (a) it is a nonprofit corporation organized under chapter 317; (b) it has as its principal purpose providing housing for lower income families in a specific geographic community designated in its articles or bylaws; (c) it limits membership with voting rights to residents of the designated community; and (d) it has a board of directors consisting of at least seven directors, 60 percent of whom are members with voting rights and, to the extent feasible, 25 percent of whom are elected by resident members of buildings owned by the trust; and

(4) except as provided in paragraph (d), clause (1), real property devoted to temporary and seasonal residential occupancy for recreation purposes, including real property devoted to temporary and seasonal residential occupancy for recreation purposes and not devoted to commercial purposes for more than 200 days in the year preceding the year of assessment. For this purpose, property is devoted to commercial use on a specific day if it is used, or offered for use, and a fee is charged for the use. Class 4c also includes commercial use real property used exclusively for recreational purposes in conjunction with class 4c property devoted to temporary and seasonal residential occupancy for recreational purposes, up to a total of two acres, provided the property is not devoted to commercial recreational use for more than 200 days in the year preceding the year of assessment and is located within two miles of the class 4c property with which it is used. Class 4c property also includes the remainder of class 4d resorts; and

(5) real property up to a maximum of one acre of land owned by a nonprofit community service oriented organization; provided that the property is not used for a revenue-producing activity for more than six days in the calendar year preceding the

year of assessment and the property is not used for residential purposes on either a temporary or permanent basis. For purposes of this clause, a "nonprofit community service oriented organization" means any corporation, society, association, foundation, or institution organized and operated exclusively for charitable, religious, fraternal, civic, or educational purposes, and which is exempt from federal income taxation pursuant to section 501(c)(3), (10), or (19) of the Internal Revenue Code of 1986, as amended through December 31, 1986. For purposes of this clause, "revenue-producing activities" shall include but not be limited to property or that portion of the property that is used as an on-sale intoxicating liquor or nonintoxicating malt liquor establishment licensed under chapter 340A, a restaurant open to the public, bowling alley, a retail store, gambling conducted by organizations licensed under chapter 349, an insurance business, or office or other space leased or rented to a lessee who conducts a for-profit enterprise on the premises. Any portion of the property which is used for revenue-producing activities for more than six days in the calendar year preceding the year of assessment shall be assessed as class 3a. The use of the property for social events open exclusively to members and their guests for periods of less than 24 hours, when an admission is not charged nor any revenues are received by the organization shall not be considered a revenue-producing activity; and

Class 4c property is assessed at 50 percent.

(d) Class 4d property includes:

(1) commercial use real property that abuts a lakeshore line and is devoted to temporary and seasonal residential occupancy for recreational purposes but not devoted to commercial purposes for more than 200 days in the year preceding the year of assessment, and that includes a portion used as a homestead by the owner. The area of the property that is classified as class 4d must not exceed 100 feet of lakeshore footage for each cabin or campsite located on the property up to a total of 800 feet and 500 feet in depth, measured away from the lakeshore;

(2) any structure:

(i) situated on real property that is used for housing for the elderly or for low and moderate income families as defined by the farmers home administration;

(ii) located in a municipality of less than 10,000 population; and

(iii) financed by a direct loan or insured loan from the farmers home administration. Property must be assessed under this clause for 15 years from the date of the completion of the original construction or for the original term of the loan.

The 30 percent and 50 percent assessment ratios apply to the properties described in paragraph (c), clauses (1) and (2) and this clause, only in proportion to occupancy of the structure by elderly or handicapped persons or low and moderate income families as defined in the applicable laws unless construction of the structure had been commenced prior to January 1, 1984; or the project had been approved by the governing body of the municipality in which it is located prior to June 30, 1983; or financing of the project had been approved by a federal or state agency prior to June 30, 1983. Classification under this clause is only available to property of a nonprofit or limited dividend entity; and

(3) the first \$34,000 of market value of real estate or manufactured homes used for the purposes of a homestead by

(i) any blind person, if the blind person is the owner thereof or if the blind person and the blind person's spouse are the sole owners thereof; or

(ii) any person, hereinafter referred to as "veteran," who:

(A) served in the active military or naval service of the United States; and

(B) is entitled to compensation under the laws and regulations of the United States for permanent and total service-connected disability due to the loss, or loss of use, by reason of amputation, ankylosis, progressive muscular dystrophies, or paralysis, of both lower extremities, such as to preclude motion without the aid of braces, crutches, canes, or a wheelchair; and

(C) with assistance by the administration of veterans affairs has acquired a special housing unit with special fixtures or movable facilities made necessary by the nature of the veteran's disability, or the surviving spouse of the deceased veteran for as long as the surviving spouse retains the special housing unit as a homestead; or

(iii) any person who:

(A) is permanently and totally disabled and

(B) receives 90 percent or more of total income from

(1) aid from any state as a result of that disability; or

(2) supplemental security income for the disabled; or

(3) workers' compensation based on a finding of total and permanent disability;

or

(4) social security disability, including the amount of a disability insurance benefit which is converted to an old age insurance benefit and any subsequent cost of living increases; or

(5) aid under the Federal Railroad Retirement Act of 1937, United States Code Annotated, title 45, section 228b(a)5; or

(6) a pension from any local government retirement fund located in the state of Minnesota as a result of that disability.

Property is classified and assessed pursuant to this clause only if the commissioner of human services certifies to the assessor that the owner of the property satisfies the requirements of this subdivision. The commissioner of human services shall provide a copy of the certification to the commissioner of revenue.

The remaining value of class 4(d)(3) property in excess of \$34,000 shall be valued and assessed under subdivision 22 or 23, as appropriate, provided that only the value in excess of \$34,000 but not in excess of \$68,000 is assessed at the rate provided for the first tier of value in subdivision 22 or only the value in excess of \$34,000 but not in excess of \$66,000 is assessed at the rate provided for the first tier of value in subdivision 23.

Class 4d property is assessed at 30 percent of market value.

[For text of subds 26 to 30, see M.S.1986]

Subd. 31. Class 5. All property not included in any other class is class 5 property and is assessed at 96 percent of market value.

History: 1987 c 268 art 5 s 4; 1987 c 268 art 6 s 18,20-23; 1987 c 291 s 208-209; 1987 c 384 art 1 s 25

NOTE: Subdivision 22 was also amended by Laws 1987, chapter 268, article 6, section 19, effective for taxes levied in 1988, payable in 1989 and thereafter, except where otherwise provided. See Laws 1987, chapter 268, article 6, section 54. The subdivision, as amended, will read as follows:

"Subd. 22. **Class 1.** Except as provided in subdivision 23, real estate which is residential and used for homestead purposes is class 1. The market value of class 1 property must be determined based upon the value of the house, garage, and land.

The first \$68,000 of market value of class 1 property must be assessed at 37 percent of its market value. The homestead value of class 1 property that exceeds \$68,000 must be assessed at 60 percent of its value."

NOTE: Except where provided otherwise, the amendments to subdivisions 15a, 23, 24, 25, and 31 by Laws 1987, chapter 268, article 6, sections 18, 20, 21, 22, and 23 are effective for taxes levied in 1988, payable in 1989 and thereafter. See Laws 1987, chapter 268, article 6, section 54.

NOTE: Except where provided otherwise, subdivisions 26 to 29 were repealed by Laws 1987, chapter 268, article 6, section 53, effective for taxes levied in 1988, payable in 1989 and thereafter. See Laws 1987, chapter 268, article 6, section 54.

273.1311 FLEXIBLE HOMESTEAD BRACKETS.

NOTE: Except where provided otherwise, this section is repealed by Laws 1987, chapter 268, article 6, section 53, effective for taxes levied in 1988, payable in 1989 and thereafter. See Laws 1987, chapter 268, article 6, section 54.

273.1312 [Repealed, 1987 c 291 s 244]

273.1313 [Repealed, 1987 c 291 s 244]

NOTE: The 1987 amendments to this section have been incorporated into chapter 469 pursuant to Laws 1987, chapter 291, section 243, as follows:

Subdivision 1, as amended by Laws 1987, chapter 268, article 10, section 1, is now found at section 469.166, subdivision 10.

Subdivision 2, as amended by Laws 1987, chapter 268, article 10, section 2, is now found at section 469.170, subdivisions 5a, 5b, and 5c.

Subdivision 3, as amended by Laws 1987, chapter 268, article 6, section 24, is now found at section 469.170, subdivision 6.

273.1314 [Repealed, 1987 c 291 s 244]

NOTE: The 1987 amendments to this section have been incorporated into chapter 469 pursuant to Laws 1987, chapter 291, section 243, as follows:

Subdivision 8b, as added by Laws 1987, chapter 268, article 10, section 5, is now found at section 469.171, subdivision 6a.

Subdivision 9, as amended by Laws 1987, chapter 268, article 10, section 3, is now found at section 469.171, subdivisions 4, 6, and 7.

Subdivision 10, as amended by Laws 1987, chapter 268, article 10, section 4, is now found at section 469.171, subdivision 9.

Subdivision 10a, as added by Laws 1987, chapter 268, article 10, section 6, is now found at section 469.171, subdivision 10.

Subdivision 16a, as amended by Laws 1987, chapter 404, section 159, is now found at section 469.173, subdivision 6.

273.1315 CERTIFICATION OF 1B PROPERTY.

NOTE: Except where provided otherwise, this section is repealed by Laws 1987, chapter 268, article 6, section 53, effective for taxes levied in 1988, payable in 1989 and thereafter. See Laws 1987, chapter 268, article 6, section 54.

273.133 CLASSIFICATION OF COOPERATIVES, CHARITABLE AND NON-PROFIT CORPORATIONS, AND CONTINUING CARE FACILITIES.

[For text of subds 1 to 2a, see M.S.1986]

Subd. 3. Leasehold cooperatives. When one or more dwellings or one or more buildings which each contain several dwelling units is owned by a nonprofit corporation subject to the provisions of chapter 317 or a limited partnership which corporation or partnership operates the property in conjunction with a cooperative association, homestead treatment, as provided under section 273.13, subdivision 7, may be claimed for each dwelling unit occupied by a member of the cooperative. To qualify for the treatment provided by this subdivision, the following conditions shall be met: (a) the cooperative association must be organized under sections 308.05 to 308.18; (b) the cooperative association must have a lease for occupancy of the property for a term of at least 20 years; (c) the cooperative association must have a right under a written agreement with the owner to purchase the property if the owner proposes to sell it; if the cooperative association does not purchase the property when it is offered for sale, the owner may not subsequently sell the property to another purchaser at a price lower than the price at which it was offered for sale to the cooperative association unless the cooperative association approves the sale; (d) the cooperative must meet one of the following criteria with respect to the income of its members: (1) a minimum of 75 percent of members must have incomes at or less than 90 percent of area median income, (2) a minimum of 40 percent of members must have incomes at or less than 60 percent of area median income, or (3) a minimum of 20 percent of members must have incomes at or less than 50 percent of area median income. For purposes of this clause, "member income" shall mean the income of a member existing at the time the member acquires cooperative membership, and median income shall mean the St. Paul-Minneapolis metropolitan area median income as determined by the United States Department of Housing and Urban Development; and (e) if a limited partnership owns the property, it must include as the managing general partner either the cooperative association or a nonprofit organization operating under the provisions of chapter 317. Homestead treatment shall be afforded to units occupied by members of the cooperative association and the units shall be assessed as provided in subdivision 1, provided that any unit not so occupied shall be classified and assessed pursuant to section 273.13, subdivision 19. No more than three acres of land shall, for assessment purposes, be included with each dwelling unit that qualifies for homestead treatment under this subdivision.

History: 1986 c 444; 1987 c 268 art 5 s 5

273.135 HOMESTEAD PROPERTY TAX RELIEF.*[For text of subd 1, see M.S.1986]*

Subd. 2. The amount of the reduction authorized by subdivision 1 shall be

(a) In the case of property located within the boundaries of a municipality which meets the qualifications prescribed in section 273.134, 66 percent of the tax, provided that the reduction shall not exceed the maximum amounts specified in clause (c).

(b) In the case of property located within the boundaries of a school district which qualifies as a tax relief area but which is outside the boundaries of a municipality which meets the qualifications prescribed in section 273.134, 57 percent of the tax, provided that the reduction shall not exceed the maximum amounts specified in clause (c).

(c) The total maximum reduction of the net tax on property described in clause (a) is \$490 for taxes payable in 1985. The total maximum reduction for the net tax on property described in clause (b) is \$435 for taxes payable in 1985. These maximum amounts shall increase by \$15 per year for taxes payable in 1986 and thereafter.

For the purposes of this subdivision, "tax" means the tax on the property before application of the credit payable under this section.

*[For text of subds 3 and 5, see M.S.1986]***History:** 1987 c 268 art 6 s 25

NOTE: Except where provided otherwise, subdivision 2, as amended by Laws 1987, chapter 268, article 6, section 25, is effective for taxes levied in 1988, payable in 1989 and thereafter. See Laws 1987, chapter 268, article 6, section 54.

NOTE: Except where provided otherwise, subdivision 5 is repealed by Laws 1987, chapter 268, article 6, section 53, effective for taxes levied in 1988, payable in 1989 and thereafter. See Laws 1987, chapter 268, article 6, section 54.

273.1391 SUPPLEMENTARY HOMESTEAD PROPERTY TAX RELIEF.*[For text of subd 1, see M.S.1986]*

Subd. 2. The amount of the reduction authorized by subdivision 1 shall be:

(a) In the case of property located within a school district which does not meet the qualifications of section 273.134 as a tax relief area, but which is located in a county with a population of less than 100,000 in which taconite is mined or quarried and wherein a school district is located which does meet the qualifications of a tax relief area, and provided that at least 90 percent of the area of the school district which does not meet the qualifications of section 273.134 lies within such county, 57 percent of the tax, provided that the amount of said reduction shall not exceed the maximum amounts specified in clause (c). The reduction provided by this clause shall only be applicable to property located within the boundaries of the county described therein.

(b) In the case of property located within a school district which does not meet the qualifications of section 273.134 as a tax relief area, but which is located in a school district in a county containing a city of the first class and a qualifying municipality, but not in a school district containing a city of the first class or adjacent to a school district containing a city of the first class unless the school district so adjacent contains a qualifying municipality, 57 percent of the tax, but not to exceed the maximums specified in clause (c).

(c) The total maximum reduction of the tax is \$435 for taxes payable in 1985. This total maximum amount shall increase by \$15 per year for taxes payable in 1986 and thereafter.

For the purposes of this subdivision, "tax" means the tax on the property before application of the credit under this section.

*[For text of subds 3 to 5, see M.S.1986]***History:** 1987 c 268 art 6 s 26

NOTE: Except where provided otherwise, subdivision 2, as amended by Laws 1987, chapter 268, article 6, section 26, is effective for taxes levied in 1988, payable in 1989 and thereafter. See Laws 1987, chapter 268, article 6, section 54.

NOTE: Except where provided otherwise, subdivision 4 is repealed by Laws 1987, chapter 268, article 6, section 53, effective for taxes levied in 1988, payable in 1989 and thereafter. See Laws 1987, chapter 268, article 6, section 54.

273.1392 PAYMENT; AIDS TO SCHOOL DISTRICTS.

The amounts of small business transition credit under section 273.1195; disaster or emergency reimbursement under section 273.123; attached machinery aid under section 273.138; homestead credit replacement aid under section 273.1394; agricultural credit replacement aid under section 273.1395; and metropolitan agricultural preserve reduction under section 473H.10, shall be certified to the department of education by the department of revenue. The amounts so certified shall be paid according to section 124.195, subdivisions 6 and 10.

History: 1987 c 268 art 5 s 6; art 6 s 27

NOTE: Except where provided otherwise, the amendments to this section by Laws 1987, chapter 268, article 6, section 27, are effective for taxes levied in 1988, payable in 1989 and thereafter. See Laws 1987, chapter 268, article 6, section 54.

273.1393 COMPUTATION OF NET PROPERTY TAXES.

Notwithstanding any other provisions to the contrary, "net" property taxes are determined by subtracting the credits in the order listed from the gross tax:

- (1) small business property tax transition credit as provided in section 273.1195;
- (2) disaster credit as provided in section 273.123;
- (3) powerline credit as provided in section 273.42;
- (4) agricultural preserves credit as provided in section 473H.10;
- (5) enterprise zone credit as provided in section 469.171;
- (6) state paid homestead credit as provided in section 273.13, subdivision 23;
- (7) taconite homestead credit as provided in section 273.135;
- (8) supplemental homestead credit as provided in section 273.1391.

The combination of all property tax credits must not exceed the gross tax amount.

History: 1987 c 268 art 5 s 7; art 6 s 28; 1987 c 291 s 210

NOTE: Except where provided otherwise, the amendments to this section by Laws 1987, chapter 268, article 6, section 28, are effective for taxes levied in 1988, payable in 1989 and thereafter. See Laws 1987, chapter 268, article 6, section 54.

273.1394 HOMESTEAD CREDIT REPLACEMENT AID.

Subdivision 1. Payment. There shall be paid to each taxing jurisdiction in 1989 and subsequent years a homestead credit replacement aid, determined as provided in this section.

Subd. 2. Computation. (a) The initial aid will be computed as follows:

(1) for aids paid in 1989 only, determine the amount of homestead credit reimbursement that would have been paid to the taxing jurisdiction in 1988 under Minnesota Statutes 1986, section 273.13, subdivision 15a, on nonagricultural homesteads in 1988 if the homestead credit percentage provided in Minnesota Statutes 1986, section 273.13, subdivision 22, had been determined by using a rate of 52 percent and as if there had been no \$700 maximum;

(2) for aids payable in 1990 and subsequent years, the initial aid is the amount paid in the previous year; and

(3) for aids paid in 1988 only, the initial amount determined under clause (1) for all taxing jurisdictions levying within each school district shall be reapportioned among all taxing jurisdictions in proportion to their share of the total levy by all taxing jurisdictions in payable 1988.

(b) The amount determined in paragraph (a) shall be multiplied by a fraction, the numerator of which is the ratio of the estimated assessed value of the total homestead base value of nonagricultural homesteads in the taxing jurisdiction for the current assessment year to the estimated total assessed value of all property within the taxing jurisdiction for the current assessment year, and the denominator of which is the ratio of the estimated assessed value of the total homestead base value of nonagricultural homesteads in the taxing jurisdiction for the previous assessment year to the estimated total assessed value of all property within the taxing jurisdiction for the previous assessment year. The county auditor shall certify the estimated assessed value of the

total homestead base value and the total homestead exemption amount, of nonagricultural homesteads and the estimated assessed value of all property in the taxing jurisdiction as of July 15 to the commissioner of revenue.

(c) for aids paid in 1989 and thereafter, the amounts determined under paragraph (b) shall be adjusted as follows:

(i) for cities, towns, and special taxing districts, multiply the amount by one plus the implicit price deflator as defined in section 275.50, subdivision 8;

(ii) for counties, multiply the amount by the following factors: first, by the ratio of the total county levy, except the sum of the levy for income maintenance not including administrative costs plus the levy for social services, to the total county levy multiplied by one plus the implicit price deflator as defined in section 275.50, subdivision 8; second, by the ratio of the sum of the levy for income maintenance, not including administrative costs plus the social service levy of the county to the total county levy multiplied by the estimated increase in county social service costs and income maintenance program costs, not including income maintenance administrative costs; as used in this subclause (ii), "levy" means the levy for taxes payable in the year preceding the year in which the aid is paid;

(iii) for school districts, multiply the amount by the ratio of the school district's levy limit, exclusive of any referendum levy authorized under section 124A.03, subdivision 2, for taxes payable in the preceding year to its levy limit for taxes payable in the year in which the aid is paid exclusive of any such referendum levy.

The county must certify actual social service and income maintenance levies to the commissioner of revenue, who will adjust the final aid amounts paid under this section and section 273.1395 accordingly.

Subd. 3. Payment. The commissioner shall certify and pay the homestead credit replacement aid at the times provided in sections 477A.014 and 477A.015 for certification and payment of local government aid to other taxing jurisdictions. Aids to school districts must be certified to the commissioner of education and paid pursuant to section 273.1392. Payment shall not be made to any taxing jurisdiction that has ceased to levy a property tax.

Subd. 4. Appropriation. An amount sufficient to make the payments required in this section is annually appropriated from the general fund to the commissioner of revenue.

History: 1987 c 268 art 6 s 29

NOTE: Except where provided otherwise, this section, as added by Laws 1987, chapter 268, article 6, section 29, is effective for taxes levied in 1988, payable in 1989 and thereafter. See Laws 1987, chapter 268, article 6, section 54.

273.1395 AGRICULTURAL CREDIT REPLACEMENT AID.

Subdivision 1. Payment. There shall be paid to each taxing jurisdiction in 1989 and subsequent years an agricultural credit replacement aid determined as provided in this section.

Subd. 2. Computation. (a) The initial aid will be computed as follows:

(1) The amount of aid that would have been paid to a taxing jurisdiction in 1988 pursuant to Minnesota Statutes 1986, section 124.2137, if the aid paid to school districts under that provision had been distributed among all taxing jurisdictions containing property with respect to which the credit had been paid in proportion to their share of the total levy by all taxing jurisdictions in payable 1988. For aid payable in 1990 and subsequent years, the initial aid is the amount paid in the previous year.

(2) An amount determined in clause (1) shall be multiplied by a fraction, the numerator of which is the ratio of the estimated assessed value of property qualifying for the agricultural credit under Minnesota Statutes 1986, section 124.2137, in the taxing jurisdiction for the current assessment year to the estimated total assessed value of all property within the taxing jurisdiction for the current assessment year, and the denominator of which is the ratio of the estimated assessed value of property qualifying for the agricultural credit under Minnesota Statutes 1986, section 124.2137, in the

taxing jurisdiction for the previous assessment year to the estimated total assessed value of all property within the taxing jurisdiction for the previous assessment year. The county auditor shall certify the estimated assessed value of property qualifying for the agricultural credit under Minnesota Statutes 1986, section 124.2137, and the estimated assessed value of all property in the taxing jurisdiction as of July 15 to the commissioner of revenue.

(b) For aids paid in 1989 and subsequent years, the amounts determined in paragraph (a) would be adjusted according to the formula provided in section 273.1394, subdivision 2, paragraph (c).

Subd. 3. Certification and payment. The commissioner shall certify and pay the agricultural credit replacement aid at the times provided in sections 477A.014 and 477A.015 for certification and payment of local government aid to other taxing jurisdictions. Aids to school districts must be certified to the commissioner of education and paid pursuant to section 273.1392. Payment shall not be made to any special taxing district that has ceased to levy a property tax.

Subd. 4. Appropriation. An amount sufficient to make the payments required in this section is annually appropriated from the general fund to the commissioner of revenue.

History: 1987 c 268 art 6 s 30

NOTE: Except where provided otherwise, this section, as added by Laws 1987, chapter 268, article 6, section 30, is effective for taxes levied in 1988, payable in 1989 and thereafter. See Laws 1987, chapter 268, article 6, section 54.

273.1396 TAX BASE ADJUSTMENT AID.

Subdivision 1. Adjustment. There shall be added to or subtracted from the aid paid to each taxing jurisdiction under sections 273.1394, 273.1395, 477A.015, and chapter 124A an amount determined under this section.

Subd. 2. 1989 computation. The amount shall be computed for aids paid to each taxing jurisdiction in 1989 as follows:

(a) multiply the assessment ratios provided in section 273.13, for taxes payable in 1989 by 45 percent and redetermine the assessed value of the taxing jurisdiction for taxes payable in 1988 using the resulting ratios. Any recomputed captured assessed value of a tax increment district as defined in section 273.73 would not be included in the assessed value of the taxing jurisdiction. The recomputed assessed values would not be adjusted to reflect any change in the effects of chapter 473F or in assessed value pursuant to section 273.425 as a result of the recomputation but would be adjusted for those values as originally certified;

(b) subtract the amount determined in paragraph (a) from the actual taxable assessed value of the taxing jurisdiction for taxes payable in 1988, and multiply that amount by the actual mill rate of the taxing jurisdiction for taxes payable in 1988;

(c) if the amount determined in paragraph (b) is positive, it shall be added to the taxing jurisdiction's homestead credit replacement aid under section 273.1394 or if no homestead credit replacement aid is payable, granted as an additional aid. If the amount determined in paragraph (b) is negative, it shall be subtracted from the sum of the taxing jurisdiction's homestead credit replacement aid under section 273.1394, and agricultural credit replacement aid under section 273.1394. If the amount determined in paragraph (b) is negative and is not totally offset against the homestead and agricultural credit reimbursement aid then the remainder shall be subtracted from a taxing jurisdiction's local government aid paid under section 477A.015 and school aids paid under chapter 124A.

Subd. 3. Subsequent computations. For aids paid under sections 273.1394 and 273.1395 in 1990 and subsequent years, the amount to be added or subtracted under this section shall be equal to the amount determined under subdivision 2.

Subd. 4. Appropriation. An amount sufficient to make the payments required in this section is annually appropriated from the general fund to the commissioner of revenue.

History: 1987 c 268 art 6 s 31

NOTE: Except where provided otherwise, this section, as added by Laws 1987, chapter 268, article 6, section 31, is effective for taxes levied in 1988, payable in 1989 and thereafter. See Laws 1987, chapter 268, article 6, section 54.

273.1397 INCOME MAINTENANCE TAX DISPARITY AID.

Subdivision 1. **Definitions.** (a) In this section, the following terms have the meanings given them.

(b) "Income maintenance programs" means general assistance payments as defined in section 256D.02, subdivision 4, less any amounts paid under the third paragraph of section 256D.03, subdivision 2; general assistance medical care payments as defined in section 256D.02, subdivision 4a; and work readiness assistance under section 256D.051.

(c) "Unreimbursed local share" means the county's cost of income maintenance programs for the previous state fiscal year, excluding administrative costs, and excluding costs that are reimbursed by the federal government, or by the state under section 256D.03, subdivisions 2, 4, and 6.

(d) "Adjusted assessed value" has the meaning given it in section 124A.02, subdivision 3a.

(e) "Preliminary aid amount" means the unreimbursed local share, less the product of one-half mill times the most recent adjusted assessed value of all taxable property in the county excluding the captured value of tax increment financing property and the net value adjustment under chapter 473F.

Subd. 2. **Aid to county.** A county whose preliminary aid amount is greater than zero shall receive a payment equal to the lesser of (1) the preliminary aid amount, or (2) 95 percent of the unreimbursed local share. The commissioner of revenue shall annually determine the amounts pursuant to this section and shall notify the county of the resulting income maintenance tax disparity aid amount. The commissioner of revenue shall pay to each affected county treasurer the county's total payment for the year in equal installments on or before July 15 and December 15 of each year.

Subd. 3. **Appropriation.** An amount sufficient to make the payments required in this section is annually appropriated from the general fund to the commissioner of revenue.

History: 1987 c 268 art 5 s 8**273.165 TAXATION OF SEPARATE MINERAL INTERESTS AND UNMINED IRON ORE.**

[For text of subd 1, see M.S.1986]

Subd. 2. **Iron ore.** Unmined iron ore included in class 5 must be assessed with and as a part of the real estate in which it is located, but at the rate established in section 273.13, subdivision 30. The real estate in which iron ore is located, other than the ore, must be classified and assessed in accordance with the provisions of the appropriate classes. In assessing any tract or lot of real estate in which iron ore is known to exist, the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore must be determined and set down separately and the aggregate of the two must be assessed against the tract or lot.

History: 1987 c 268 art 6 s 32

NOTE: Except where provided otherwise, subdivision 2, as amended by Laws 1987, chapter 268, article 6, section 32, is effective for taxes levied in 1988, payable in 1989 and thereafter. See Laws 1987, chapter 268, article 6, section 54.

273.19 LESSEES AND EQUITABLE OWNERS.

Subdivision 1. Except as provided in subdivision 3 or 4, property held under a lease for a term of at least one year, and not taxable under section 272.01, subdivision 2, or under a contract for the purchase thereof, when the property belongs to the United States, to the state, or to any religious, scientific, or benevolent society or institution,

incorporated or unincorporated, or to any railroad company or other corporation whose property is not taxed in the same manner as other property, or when the property is school or other state lands, shall be considered, for all purposes of taxation, as the property of the person so holding the same. This subdivision does not apply to property exempt from taxation under section 272.01, subdivision 2, clause (b)(2).

Subd. 1a. For purposes of this section, a lease includes any agreement permitting a nonexempt person or entity to use the property, regardless of whether the agreement is characterized as a lease. A lease has a "term of at least one year" if the term is for a period of less than one year and the lease permits the parties to renew the lease without requiring that similar terms for leasing the property will be offered to other applicants or bidders through a competitive bidding or other form of offer to potential lessees or users.

[For text of subd 2, see M.S.1986]

Subd. 3. The assessed value of property held under a lease for a term of at least one year which (i) is located within a federal reservation; (ii) has been conveyed to the state of Minnesota by the federal government; and (iii) had been occupied and used by a branch of the armed services of the United States, shall be no greater than the value added to the property by improvements to the property made by the lessee.

Subd. 4. Property held under a lease for a term of at least one year which is owned by the United States and located within a national park shall be exempt, provided the property was acquired by the United States by condemnation or purchased by the United States under threat of condemnation, and within a reasonable time leased back for noncommercial residential purposes to the person owning the property at the time of acquisition by the United States. If property exempt under this subdivision is subsequently leased or subleased for a term of at least one year to another person, it shall no longer qualify for the exemption provided in this subdivision and shall be placed on the assessment rolls as provided in section 272.02, subdivision 4, and taxed pursuant to subdivision 1 of this section.

The value of improvements made to property otherwise exempt pursuant to this subdivision which are owned by the lessee or to which the lessee has salvage rights shall be taxable to the lessee pursuant to subdivision 1.

[For text of subd 5, see M.S.1986]

History: 1987 c 268 art 8 s 4-7

273.33 EXPRESS, STAGE AND TRANSPORTATION COMPANIES; PIPE LINES.

[For text of subd 1, see M.S.1986]

Subd. 2. The personal property, consisting of the pipeline system of mains, pipes, and equipment attached thereto, of pipeline companies and others engaged in the operations or business of transporting natural gas, gasoline, crude oil, or other petroleum products by pipelines, shall be listed with and assessed by the commissioner of revenue. This subdivision shall not apply to the assessment of the products transported through the pipelines nor to the lines of local commercial gas companies engaged primarily in the business of distributing gas to consumers at retail nor to pipelines used by the owner thereof to supply natural gas or other petroleum products exclusively for such owner's own consumption and not for resale to others. On or before October 1, the commissioner shall certify to the auditor of each county, the amount of such personal property assessment against each company in each district in which such property is located.

History: 1987 c 268 art 7 s 35

NOTE: Subdivision 2, as amended by Laws 1987, chapter 268, article 7, section 35, is effective for the 1988 assessment and thereafter and taxes payable in 1989 and thereafter. See Laws 1987, chapter 268, article 7, section 56.

273.37 COMPANIES SUPPLYING ELECTRIC POWER.*[For text of subd 1, see M.S.1986]*

Subd. 2. Transmission lines of less than 69 kv, transmission lines of 69 kv and above located in an unorganized township, and equipment attached thereto, having a fixed situs outside the corporate limits of cities except distribution lines taxed as provided in sections 273.40 and 273.41, shall be listed with and assessed by the commissioner of revenue in the county where situated. The commissioner shall assess such property at the percentage of market value fixed by law; and, on or before October 1, shall certify to the auditor of each county in which such property is located the amount of the assessment made against each company and person owning such property.

History: 1987 c 268 art 6 s 33; art 7 s 36

NOTE: The amendment to subdivision 2 by Laws 1987, chapter 268, article 6, section 33, is effective for taxes levied in 1988, payable in 1989 and thereafter, except as provided otherwise. See Laws 1987, chapter 268, article 6, section 54.

The amendment to subdivision 2 by Laws 1987, chapter 268, article 7, section 36, is effective for the 1988 assessment and thereafter, and taxes payable in 1989 and thereafter. See Laws 1987, chapter 268, article 7, section 56.

273.38 PERCENTAGE OF ASSESSMENTS; EXCEPTIONS.

The distribution lines and the attachments and appurtenances thereto of cooperative associations organized under the provisions of Laws 1923, chapter 326, and laws amendatory thereof and supplemental thereto, and engaged in the electrical heat, light and power business, upon a mutual, nonprofit and cooperative plan, shall be assessed and taxed as provided in sections 273.40 and 273.41.

History: 1987 c 268 art 6 s 34

NOTE: Except where provided otherwise, this section, as amended by Laws 1987, chapter 268, article 6, section 34, is effective for taxes levied in 1988, payable in 1989 and thereafter. See Laws 1987, chapter 268, article 6, section 54.

273.42 RATE OF TAX; ENTRY AND CERTIFICATION; CREDIT ON PAYMENT; PROPERTY TAX CREDIT.*[For text of subd 1, see M.S.1986]*

Subd. 2. Owners of land that is an agricultural or nonagricultural homestead, nonhomestead agricultural land, rental residential property, and both commercial and noncommercial seasonal residential recreational property, as those terms are defined in section 273.13 listed on records of the county auditor or county treasurer over which runs a high voltage transmission line as defined in section 116C.52, subdivision 3, except a high voltage transmission line the construction of which was commenced prior to July 1, 1974, shall receive a property tax credit in an amount determined by multiplying a fraction, the numerator of which is the length of high voltage transmission line which runs over that parcel and the denominator of which is the total length of that particular line running over all property within the city or township by ten percent of the transmission line tax revenue derived from the tax on that portion of the line within the city or township pursuant to section 273.36. In the case of property owners in unorganized townships, the property tax credit shall be determined by multiplying a fraction, the numerator of which is the length of the qualifying high voltage transmission line which runs over the parcel and the denominator of which is the total length of the qualifying high voltage transmission line running over all property within all the unorganized townships within the county, by the total utility property tax credit fund amount available within the county for that year pursuant to subdivision 1. Where a right-of-way width is shared by more than one property owner, the numerator shall be adjusted by multiplying the length of line on the parcel by the proportion of the total width on the parcel owned by that property owner. The amount of credit for which the property qualifies shall not exceed 20 percent of the total gross tax on the parcel prior to deduction of the state paid agricultural credit and the state paid homestead credit, provided that, if the property containing the right-of-way is

included in a parcel which exceeds 40 acres, the total gross tax on the parcel shall be multiplied by a fraction, the numerator of which is the sum of the number of acres in each quarter-quarter section or portion thereof which contains a right-of-way and the denominator of which is the total number of acres in the parcel set forth on the tax statement, and the maximum credit shall be 20 percent of the product of that computation, prior to deduction of those credits. The auditor of the county in which the affected parcel is located shall calculate the amount of the credit due for each parcel and transmit that information to the county treasurer. The county auditor, in computing the credit received pursuant to section 273.135, shall reduce the gross tax by the amount of the credit received pursuant to this section, unless the amount of the credit would be less than \$10.

If, after the county auditor has computed the credit to those qualifying property owners in unorganized townships, there is money remaining in the utility property tax credit fund, then that excess amount in the fund shall be returned to the general school fund of the county.

History: 1987 c 268 art 6 s 35

NOTE: Except where provided otherwise, subdivision 2, as amended by Laws 1987, chapter 268, article 6, section 35, is effective for taxes levied in 1988, payable in 1989 and thereafter. See Laws 1987, chapter 268, article 6, section 54.

273.71	[Repealed, 1987 c 291 s 244]
273.72	[Repealed, 1987 c 291 s 244]
273.73	[Repealed, 1987 c 291 s 244]
273.74	[Repealed, 1987 c 291 s 244]
273.75	[Repealed, 1987 c 291 s 244]
273.76	[Repealed, 1987 c 291 s 244]
273.77	[Repealed, 1987 c 291 s 244]
273.78	[Repealed, 1987 c 291 s 244]
273.86	[Repealed, 1987 c 291 s 244]