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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. 457

01/29/2015 Authored by Applebaum, Davids, Youakim, Rosenthal, Selcer and others
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; property; changing proposed levy certification dates for
1.3 special taxing districts; amending Minnesota Statutes 2014, section 275.065,
1.4 subdivision 1.

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

1.6 Section 1. Minnesota Statutes 2014, section 275.065, subdivision 1, is amended to read:

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

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

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

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

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

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

2.11 (e) For purposes of this section, "special taxing district" means a special taxing
2.12 district as defined in section 275.066. Intermediate school districts that levy a tax
2.13 under chapter 124 or 136D, joint powers boards established under sections 123A.44 to
2.14 123A.446, and Common School Districts No. 323, Franconia, and No. 815, Prinsburg, are
2.15 also special taxing districts for purposes of this section.

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

2.22 **EFFECTIVE DATE.** This section is effective beginning with proposed levy
2.23 certifications for taxes payable in 2016.