

This Document can be made available
in alternative formats upon request

State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-SIXTH
SESSION

HOUSE FILE No. 1016

February 23, 2009

Authored by Scalze, Dettmer, Masin, Obermueller, Gardner 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; modifying the prescribed content of property tax
1.3 statements; amending Minnesota Statutes 2008, section 276.04, subdivision 2.

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

1.5 Section 1. Minnesota Statutes 2008, section 276.04, subdivision 2, is amended to read:

1.6 Subd. 2. **Contents of tax statements.** (a) The treasurer shall provide for the
1.7 printing of the tax statements. The commissioner of revenue shall prescribe the form
1.8 of the property tax statement and its contents. For any property located in a taxing
1.9 jurisdiction that has been notified that its credit reimbursement payment will be reduced,
1.10 the tax statement must not state or imply that property tax credits are paid by the state of
1.11 Minnesota. The statement must contain a tabulated statement of the dollar amount due to
1.12 each taxing authority and the amount of the state tax from the parcel of real property for
1.13 which a particular tax statement is prepared. The dollar amounts attributable to the county,
1.14 the state tax, the voter approved school tax, the other local school tax, the township or
1.15 municipality, and the total of the metropolitan special taxing districts as defined in section
1.16 275.065, subdivision 3, paragraph (i), must be separately stated. The amounts due all
1.17 other special taxing districts, if any, may be aggregated except that any levies made by the
1.18 regional rail authorities in the county of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott,
1.19 or Washington under chapter 398A shall be listed on a separate line directly under the
1.20 appropriate county's levy. If the county levy under this paragraph includes an amount for a
1.21 lake improvement district as defined under sections 103B.501 to 103B.581, the amount
1.22 attributable for that purpose must be separately stated from the remaining county levy
1.23 amount. In the case of Ramsey County, if the county levy under this paragraph includes an
1.24 amount for public library service under section 134.07, the amount attributable for that

2.1 purpose may be separated from the remaining county levy amount. The amount of the
2.2 tax on homesteads qualifying under the senior citizens' property tax deferral program
2.3 under chapter 290B is the total amount of property tax before subtraction of the deferred
2.4 property tax amount. The amount of the tax on contamination value imposed under
2.5 sections 270.91 to 270.98, if any, must also be separately stated. The dollar amounts,
2.6 including the dollar amount of any special assessments, may be rounded to the nearest
2.7 even whole dollar. For purposes of this section whole odd-numbered dollars may be
2.8 adjusted to the next higher even-numbered dollar. The amount of market value excluded
2.9 under section 273.11, subdivision 16, if any, must also be listed on the tax statement.

2.10 (b) The property tax statements for manufactured homes and sectional structures
2.11 taxed as personal property shall contain the same information that is required on the
2.12 tax statements for real property.

2.13 (c) Real and personal property tax statements must contain the following information
2.14 in the order given in this paragraph. The information must contain the current year tax
2.15 information in the right column with the corresponding information for the previous year
2.16 in a column on the left:

2.17 (1) the property's estimated market value under section 273.11, subdivision 1;

2.18 (2) the property's taxable market value after reductions under section 273.11,
2.19 subdivisions 1a and 16;

2.20 (3) the property's gross tax, before credits;

2.21 (4) for homestead residential and agricultural properties, the credits under section
2.22 273.1384;

2.23 (5) any credits received under sections 273.119; 273.1234 or 273.1235; 273.135;
2.24 273.1391; 273.1398, subdivision 4; 469.171; and 473H.10, except that the amount of
2.25 credit received under section 273.135 must be separately stated and identified as "taconite
2.26 tax relief"; and

2.27 (6) the net tax payable in the manner required in paragraph (a).

2.28 (d) If the county uses envelopes for mailing property tax statements and if the county
2.29 agrees, a taxing district may include a notice with the property tax statement notifying
2.30 taxpayers when the taxing district will begin its budget deliberations for the current
2.31 year, and encouraging taxpayers to attend the hearings. If the county allows notices to
2.32 be included in the envelope containing the property tax statement, and if more than
2.33 one taxing district relative to a given property decides to include a notice with the tax
2.34 statement, the county treasurer or auditor must coordinate the process and may combine
2.35 the information on a single announcement.

3.1 **EFFECTIVE DATE.** This section is effective for taxes payable in 2010 and
3.2 thereafter.