

**SENATE**  
**STATE OF MINNESOTA**  
**NINETY-SECOND SESSION**

**S.F. No. 87**

(SENATE AUTHORS: RARICK)

DATE  
01/14/2021

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Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
 1.2 relating to taxation; property; modifying the maximum levy rate for certain  
 1.3 municipalities in the Cloquet Area Fire and Ambulance Special Taxing District;  
 1.4 amending Laws 2009, chapter 88, article 2, section 46, subdivision 3, as amended.

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

1.6 Section 1. Laws 2009, chapter 88, article 2, section 46, subdivision 3, as amended by Laws  
 1.7 2013, chapter 143, article 4, section 37, and Laws 2019, First Special Session chapter 6,  
 1.8 article 4, section 34, is amended to read:

1.9 Subd. 3. **Tax.** The district board may impose a property tax on taxable property as  
 1.10 provided in this subdivision to pay the costs of providing fire or ambulance services, or  
 1.11 both, throughout the district. The board shall annually determine the total amount of the  
 1.12 levy that is attributable to the cost of providing fire services and the cost of providing  
 1.13 ambulance services within the primary service area. For those municipalities that only  
 1.14 receive ambulance services, the costs for the provision of ambulance services shall be levied  
 1.15 against taxable property within those municipalities at a rate necessary not to exceed ~~0.049~~  
 1.16 0.048 percent of the estimated market value. For those municipalities that receive both fire  
 1.17 and ambulance services, the tax shall be imposed at a rate that does not exceed 0.2835  
 1.18 percent of estimated market value.

1.19 When a member municipality opts to receive fire service from the district or an additional  
 1.20 municipality becomes a member of the district, the cost of providing fire services to that  
 1.21 community shall be determined by the board and added to the maximum levy amount.

1.22 Each county auditor of a county that contains a municipality subject to the tax under  
 1.23 this section must collect the tax and pay it to the Fire and Ambulance Special Taxing District.

2.1 The district may also impose other fees or charges as allowed by law for the provision of  
2.2 fire and ambulance services.

2.3 **EFFECTIVE DATE.** This section is effective the day after the governing body of the  
2.4 Cloquet Area Fire and Ambulance Special Taxing District and its chief clerical officer  
2.5 comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.