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State of Minnesota  
**HOUSE OF REPRESENTATIVES**

EIGHTY-FIFTH  
SESSION

**HOUSE FILE No. 800**

February 8, 2007

Authored by Demmer and Liebling

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 property tax; authorizing a school district and a county to mutually  
1.3 agree to extend the time allowed before the date on which the proposed property  
1.4 tax levy is certified; amending Minnesota Statutes 2006, sections 126C.48,  
1.5 subdivision 2; 275.065, subdivisions 1, 1a.

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

1.7 Section 1. Minnesota Statutes 2006, section 126C.48, subdivision 2, is amended to read:

1.8 Subd. 2. **Notice to commissioner; forms.** By October 7 of each year each  
1.9 district must notify the commissioner of the proposed levies in compliance with the levy  
1.10 limitations of this chapter and chapters 120B, 122A, 123A, 123B, 124D, 125A, 127A, and  
1.11 136D. A school district that has reached an agreement with its home county auditor to  
1.12 extend the date of certification of its proposed levy under section 275.065, subdivision 1,  
1.13 must submit its notice of proposed levies to the commissioner no later than October 10 of  
1.14 each year. By January 7 of each year each district must notify the commissioner of the  
1.15 final levies certified. The commissioner shall prescribe the form of these notifications and  
1.16 may request any additional information necessary to compute certified levy amounts.

1.17 **EFFECTIVE DATE.** This section is effective July 1, 2007.

1.18 Sec. 2. Minnesota Statutes 2006, section 275.065, subdivision 1, is amended to read:

1.19 Subdivision 1. **Proposed levy.** (a) Notwithstanding any law or charter to the  
1.20 contrary, on or before September 15, each taxing authority, other than a school district,  
1.21 shall adopt a proposed budget and shall certify to the county auditor the proposed or, in  
1.22 the case of a town, the final property tax levy for taxes payable in the following year.

2.1 (b) On or before September 30, each school district that has not mutually agreed  
 2.2 with its home county to extend this date shall certify to the county auditor the proposed  
 2.3 property tax levy for taxes payable in the following year. Each school district that has  
 2.4 agreed with its home county to delay the certification of its proposed property tax levy  
 2.5 must certify its proposed property tax levy for the following year no later than October  
 2.6 7. The school district shall certify the proposed levy as:

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

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

2.12 (c) If the board of estimate and taxation or any similar board that establishes  
 2.13 maximum tax levies for taxing jurisdictions within a first class city certifies the maximum  
 2.14 property tax levies for funds under its jurisdiction by charter to the county auditor by  
 2.15 September 15, the city shall be deemed to have certified its levies for those taxing  
 2.16 jurisdictions.

2.17 (d) For purposes of this section, "taxing authority" includes all home rule and  
 2.18 statutory cities, towns, counties, school districts, and special taxing districts as defined  
 2.19 in section 275.066. Intermediate school districts that levy a tax under chapter 124 or  
 2.20 136D, joint powers boards established under sections 123A.44 to 123A.446, and Common  
 2.21 School Districts No. 323, Franconia, and No. 815, Prinsburg, are also special taxing  
 2.22 districts for purposes of this section.

2.23 **EFFECTIVE DATE.** This section is effective July 1, 2007.

2.24 Sec. 3. Minnesota Statutes 2006, section 275.065, subdivision 1a, is amended to read:

2.25 Subd. 1a. **Overlapping jurisdictions.** In the case of a taxing authority lying in two  
 2.26 or more counties, the home county auditor shall certify the proposed levy and the proposed  
 2.27 local tax rate to the other county auditor by October ~~5~~ 10. The home county auditor must  
 2.28 estimate the levy or rate in preparing the notices required in subdivision 3, if the other  
 2.29 county has not certified the appropriate information. If requested by the home county  
 2.30 auditor, the other county auditor must furnish an estimate to the home county auditor.

2.31 **EFFECTIVE DATE.** This section is effective July 1, 2007.