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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-FIFTH
SESSION

HOUSE FILE No. **1769**

March 7, 2007

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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; allowing joint public truth in taxation
1.3 advertisements and hearings; amending Minnesota Statutes 2006, section
1.4 275.065, by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2006, section 275.065, is amended by adding a
1.7 subdivision to read:

1.8 Subd. 6c. Joint public hearing; nonmetropolitan county, cities, and school
1.9 districts. (a) Notwithstanding any other provision of law, the county board may hold a
1.10 joint hearing with the governing bodies of all taxing authorities located wholly or partially
1.11 within the county that are required to hold a public hearing under this section, excluding
1.12 special taxing districts. The primary purpose of the joint hearing is for taxpayer efficiency
1.13 by allowing taxpayers to come to a single public hearing to discuss the budgets and
1.14 proposed property tax levies of most taxing authorities that impact the taxes on their
1.15 property.

1.16 (b) This subdivision applies only to counties located outside the metropolitan area
1.17 as defined under section 473.121, subdivision 2. If a city or school district is located
1.18 partially within the metropolitan area, that taxing jurisdiction may participate in its
1.19 nonmetropolitan county's joint hearing, if it so chooses.

1.20 (c) Upon the adoption of a resolution by the county board to hold a joint public
1.21 hearing, the county shall notify each city with a population over 500 and each school
1.22 district located wholly or partially within the county of its intention to hold the joint
1.23 hearing and ask each of the taxing authorities if it would like to participate. Participation
1.24 is voluntary, and participation in the joint hearing is in lieu of the requirement for the

2.1 governing body to hold a separate public hearing under subdivision 6. If a participating
 2.2 city or school district is located in more than one county, the hearing under this subdivision
 2.3 is in lieu of the requirement to hold a separate public hearing if 75 percent or more
 2.4 of that city or school district's previous year's net tax capacity is in the county where
 2.5 the hearing is held.

2.6 (d) The initial joint hearing must be held on the first Thursday in December. The
 2.7 county may hold an additional joint hearing on another date before December 20 if the
 2.8 majority of the participating taxing authorities want an additional hearing.

2.9 The county board shall obtain a meeting space to hold the joint hearing, preferably
 2.10 at a public building such as the court house, school, or community center. The location
 2.11 shall be as centrally located within the county as possible. The meeting shall generally be
 2.12 structured in the following general manner:

2.13 (1) the first 30 to 60 minutes must be devoted to discussion of the county's budget
 2.14 and levy;

2.15 (2) the next 30 to 60 minutes must be devoted to discussion of city's budget and levy,
 2.16 with each city's discussion held in a separate room, preferably in the same building;

2.17 (3) the next 30 to 60 minutes must be devoted to discussion of the school district's
 2.18 levy, with each school district's discussion held in a separate room, preferably in the
 2.19 same building; and

2.20 (4) during the last 30 minutes the governing bodies must reassemble in a joint
 2.21 meeting to entertain any follow-up questions that have arisen from the separate discussions.

2.22 The county shall attempt to keep the total public hearing to within three hours.

2.23 (e) In lieu of the public advertisement requirement in subdivision 5a, the county shall
 2.24 have a single advertisement listing the county, each city with a population of over 500, and
 2.25 each school district participating in the joint public hearing listing. Any taxing authority
 2.26 participating under this subdivision is exempt from the separate public advertisement
 2.27 requirement under subdivision 5a. The cost of the joint hearing advertisement shall be
 2.28 apportioned in the same manner provided in subdivision 4. The notice must be published
 2.29 not less than two business days nor more than six business days before the hearing. The
 2.30 newspaper selected must be one of general interest and readership in the community, and
 2.31 not one of limited subject matter. The advertisement must appear in a newspaper that is
 2.32 published at least once per week. The advertisement must be in the following form:

2.33 "NOTICE OF JOINT PUBLIC HEARING

2.34 PROPOSED TOTAL PROPERTY TAXES

2.35 FOR PARTICIPATING TAXING AUTHORITIES

3.1 The property tax amounts below compare that portion of the current budget levied in
 3.2 property taxes in the county, cities, and school districts for (year) with the property
 3.3 taxes the county, cities, and school districts propose to collect in (year) for those taxing
 3.4 authorities participating in the joint public hearing.

3.5		<u>(Year) Property</u>	<u>Proposed (Year)</u>	<u>Change (Year) -</u>
3.6	<u>Taxing Authority</u>	<u>Taxes</u>	<u>Property Taxes</u>	<u>(Year)</u>
3.7	<u>\$.....</u>	<u>\$.....</u>	<u>\$.....</u>	<u>...%</u>
3.8	<u>\$.....</u>	<u>\$.....</u>	<u>\$.....</u>	<u>...%</u>
3.9	<u>\$.....</u>	<u>\$.....</u>	<u>\$.....</u>	<u>...%</u>

3.10 ATTEND THE JOINT PUBLIC HEARING

3.11 All residents are invited to attend the joint public hearing of the county/cities/school
 3.12 districts to express your opinions on the proposed amount of (year) property taxes. The
 3.13 hearing will be held on:

3.14 (Month/Day/Year/Time)

3.15 (Location/Address)

3.16 If the discussion cannot be completed, and another hearing is scheduled, a time and place
 3.17 for that hearing will be announced at this hearing. You are also invited to send your
 3.18 written comments to the county auditor. If the comments relate to the city or school
 3.19 district's levy, please identify that on the envelope so the county auditor can direct the
 3.20 correspondence to the right jurisdiction."

3.21 The formal adoption of the taxing authority's levy must not be made at the joint
 3.22 public hearing held under this subdivision. The formal adoption must be made at one of
 3.23 the regularly scheduled meetings of the taxing authority's governing body. However, the
 3.24 property tax levy amount that is subsequently adopted cannot exceed the amount shown to
 3.25 taxpayers at the joint public hearing.

3.26 **EFFECTIVE DATE.** This section is effective for hearings held in 2007 and
 3.27 thereafter.