

Senate Tax Committee
Wednesday, April 13, 2005
Room 15 Capitol
Chair, Senator Lawrence J. Pogemiller

Present

Pogemiller, Chair
Tomassoni, Vice Chair
Bakk
Belanger
Betzold
Johnson
Limmer
Marty
Moua
Skoe

Absent

Ortman
McGinn

Senator Pogemiller called the meeting to order at 9:10 a.m.

A quorum was present.

Agenda Item #1: Confirmation of appointment to the MN Tax Court

1. Opening statements by Judge George Perez
2. Senator Moua moved the confirmation of Judge Perez be forwarded. Motion adopted

Agenda Item #2: Assessment practices

1. Overview of Assessment Practices in Minnesota, by Gordon Folkman, Department of Revenue
2. Handout "Assessment Practices in Minnesota"
- 3.

Senator Tomassoni is given the gavel.

Senator Pogemiller is given the gavel.

- a. Assessors estimated market value
- b. Coefficient of dispersion
- c. Statewide 2003 final adjusted median ratios and COD's by property type
 - i. Tom May, Hennepin County Assessor's Office
4. General discussion
 - a. Growth in estimated market value, new construction vs. no growth
5. Minneapolis assessment practices overview, by Valerie Thompson, Interim Assessor, City of Minneapolis
 - a. Handout #1 "Income Property"
 - b. Classifications of buildings
 - c. Tax rate reductions for CI property
 - d. Scott Lindquist, Assessor, City of Minneapolis

Agenda Item #3: Discussion regarding special assessments and fees

1. Discussion of Handout #1 "City fee charges", Eric Willette, LMC
2. Discussion of Handout #2 "County Non-Federal Revenues by Source", Keith Carlson, MICA
3. Matt Smith, Director of the Office of Financial Services, St. Paul
 - a. Handout #3 "2004 Assessment Revenues by Type"

Senator Belanger is given the gavel.

- b. General discussion

Senator Pogemiller is given the gavel.

Agenda Item #4: Limited Market Value Report discussion

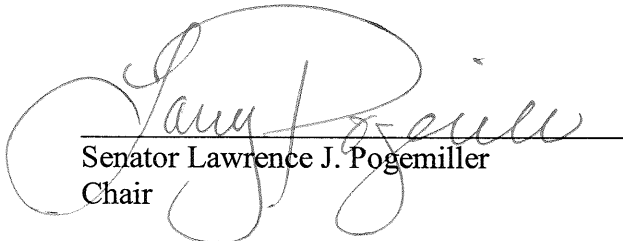
1. Overview of LMV presentation by Commissioner Dan Salomone, Department of Revenue
 - a. Handout #1 "Tax change due to elimination of LMV"
 - b. Handout #2 "Total market value limitation and reduction percentage by county"
 - c. Handout #3 "Property taxes payable 2005"
 - d. Handout #4 "Tax change due to elimination of LMV"
2. Testimony
 - a. Juris Curiskis, resident of Minneapolis
3. Presentation of Minneapolis LMV map, Gene Ranieri

Agenda Item #5: SF 254 (Berglin) Health and Human Services Modifications

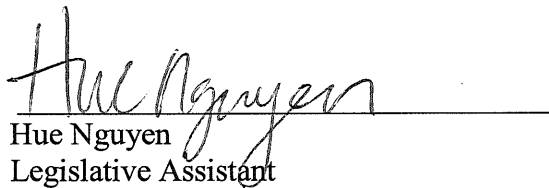
1. Presented by Senator Berglin.
2. Senator Moua moved the A-2 amendment. Motion adopted
3. Senator Moua moved that SF 254 as amended be referred to the Finance Committee. Motion adopted

Senator Pogemiller adjourned the meeting at 12:15 a.m.

Respectfully Submitted:



Senator Lawrence J. Pogemiller
Chair



Hue Nguyen
Legislative Assistant

Senate Committee on Taxes
Wednesday, April 13, 2005
9:00 a.m., Room 15 Capitol

A G E N D A

Confirmation of appointment to Minnesota Tax Court.

Judge George Perez

Discussion regarding assessment practices.

Gordon Folkman, MN Department of Revenue
Valerie Thompson, Interim Assessor, City of Minneapolis
Scott Lindquist, Assessor, City of Minneapolis
Tom May, Hennepin County Assessor's Office (resource)

Discussion regarding special assessments and fees.

Gary Carlson, League of MN Cities
Keith Carlson, Metropolitan Inter-County Association
Matt Smith, Director of the Office of Financial Services, St Paul

Discussion of Limited Market Value Report.

Commissioner Dan Salomone, MN Department of Revenue
Juris Curiskis, Minneapolis

Senator Lawrence J. Pogemiller
Chair

Hue Nguyen
Legislative Assistant

Senate Committee Meeting Log

Committee Name: Taxes
 Date: 4/13/05 Day: Wed Start Time: 9:10A

Agenda

Bill # (or Topic)	Confirmation of appointment - D Minneret
Author	Tax Court
Short Descriptor	
Action(s)	Confirmation and discussion, recommendation for approval
Bill # (or Topic)	Discussion regarding assessment practices
Author	
Short Descriptor	
Action(s)	general discussion
Bill # (or Topic)	discussion regarding special assessments and fees
Author	
Short Descriptor	
Action(s)	general discussion
Bill # (or Topic)	Discussion of limited Market Value report
Author	
Short Descriptor	
Action(s)	general discussion