

**Senate Tax Committee**  
**Wednesday, February 23, 2005**  
**Room 123 Capitol**  
**Chair, Senator Lawrence J. Pogemiller**

Present

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

Absent

McGinn  
Ortman

Senator Pogemiller called the meeting to order at 10:20 a.m.

A quorum was present.

**Agenda Item #1: General Discussion**

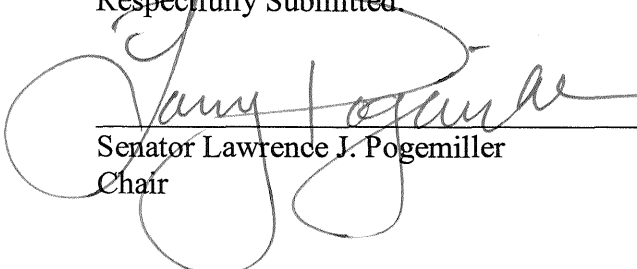
1. Handout #1 "Dearth of Taxes"
2. Handout #2 "Breaking Records"
3. Updated 2004 Senate Omnibus Tax Bill Summary

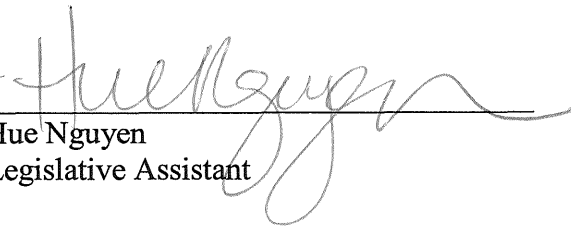
**Agenda Item #2: SF 978 (Moua) Land Value Taxation**

1. Presented by Senator Moua
  - a. Summary by Joanne Sellner, Senate Counsel
2. Testimony
  - a. Rich Nymoen, ISALAH
    - i. General overview
  - b. Lisa Fulton, ISALAH
    - i. Handout #3 "Land Value Taxation: A Twin Cities Case Study"
  - c. Rich Nymoen, ISALAH
    - i. Some cities in Pennsylvania have shifted to land value taxation
  - d. Mark Haveman, MN Taxpayers Association
    - i. Handout #4 "Two rate taxation"
    - ii. Handout #5 "Evaluating the Feasibility and Burden Shifting Impacts of a Statewide Land Value Tax on commercial and Industrial Property"
      1. Discussion
3. General Discussion
  - a. Assessments, full land tax
  - b. Vacant land classification (class according to highest/best use)
4. Continuation of testimony
  - a. Tom May, Hennepin County Assessor
    - i. Concerns with proposal
5. Handout #6 "Appendix: State General Tax Burden Shift for Commercial and Industrial Properties"

Senator Pogemiller adjourned the meeting at 11:30 a.m.

Respectfully Submitted:

  
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Senator Lawrence J. Pogemiller  
Chair

  
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Hue Nguyen  
Legislative Assistant

**Senate Committee on Taxes  
Wednesday, February 23, 2005  
9:30 a.m. Room 123 Capitol  
AGENDA**

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Discussion: Turbo-Charge Truth in Taxation for cities and counties.  
*Commissioner Dan Salomone, MN Department of Revenue*

*not  
hear*

SF 978 – (Moua) Land value taxation.

*Rich Nymoer, ISAIAH*

*Lisa Fulton, ISAIAH*

*Mark Haveman, MN Taxpayers Association*

**(NOTE:** The committee will not hear a presentation of the Financing Local Government Task Force Report).

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Senator Lawrence J. Pogemiller, Chair  
Hue Nguyen, Legislative Assistant

## Senate Committee Meeting Log

Committee Name: TARES

Date: 2/23/05 Day: Wed

Start Time: 10:20am

### Agenda

Bill # (or Topic)	Gen. Discussion
Author	HANCOCK
Short Descriptor	DRAFT - OMNIBUS 2004 TAX BILL SUMMARY
Action(s)	
Bill # (or Topic)	SF 978 - MAMA
Author	
Short Descriptor	LAND VALUE TAXATION
Action(s)	DISCUSSION ONLY
Bill # (or Topic)	
Author	
Short Descriptor	
Action(s)	
Bill # (or Topic)	
Author	
Short Descriptor	
Action(s)	