

1.1 Senator moves to amend S.F. No. 174 as follows:

1.2 Page 1, after line 5, insert:

1.3 "Section 1. Minnesota Statutes 2022, section 273.124, subdivision 6, is amended to read:

1.4 Subd. 6. **Leasehold cooperatives.** When one or more dwellings or one or more buildings
1.5 which each contain several dwelling units is owned by a nonprofit corporation subject to
1.6 the provisions of chapter 317A and qualifying under section 501(c)(3) or 501(c)(4) of the
1.7 Internal Revenue Code, or a limited partnership which corporation or partnership operates
1.8 the property in conjunction with a cooperative association, and has received public financing,
1.9 homestead treatment may be claimed by the cooperative association on behalf of the members
1.10 of the cooperative for each dwelling unit occupied by a member of the cooperative. The
1.11 cooperative association must provide the assessor with the Social Security numbers or
1.12 individual taxpayer identification numbers of those members. To qualify for the treatment
1.13 provided by this subdivision, the following conditions must be met:

1.14 (a) the cooperative association must be organized under chapter 308A or 308B and all
1.15 voting members of the board of directors must be resident tenants of the cooperative and
1.16 must be elected by the resident tenants of the cooperative;

1.17 (b) the cooperative association must have a lease for occupancy of the property for a
1.18 term of at least 20 years, which permits the cooperative association, while not in default on
1.19 the lease, to participate materially in the management of the property, including material
1.20 participation in establishing budgets, setting rent levels, and hiring and supervising a
1.21 management agent;

1.22 (c) to the extent permitted under state or federal law, the cooperative association must
1.23 have a right under a written agreement with the owner to purchase the property if the owner
1.24 proposes to sell it; if the cooperative association does not purchase the property it is offered
1.25 for sale, the owner may not subsequently sell the property to another purchaser at a price
1.26 lower than the price at which it was offered for sale to the cooperative association unless
1.27 the cooperative association approves the sale;

1.28 (d) a minimum of 40 percent of the cooperative association's members must have incomes
1.29 at or less than 60 percent of area median gross income as determined by the United States
1.30 Secretary of Housing and Urban Development under section 142(d)(2)(B) of the Internal
1.31 Revenue Code. For purposes of this clause, "member income" means the income of a member
1.32 existing at the time the member acquires cooperative membership;

2.1 (e) if a limited partnership owns the property, it must include as the managing general
2.2 partner a nonprofit organization operating under the provisions of chapter 317A and
2.3 qualifying under section 501(c)(3) or 501(c)(4) of the Internal Revenue Code and the limited
2.4 partnership agreement must provide that the managing general partner have sufficient powers
2.5 so that it materially participates in the management and control of the limited partnership;

2.6 (f) prior to becoming a member of a leasehold cooperative described in this subdivision,
2.7 a person must have received notice that (1) describes leasehold cooperative property in plain
2.8 language, including but not limited to the effects of classification under this subdivision on
2.9 rents, property taxes and tax credits or refunds, and operating expenses, and (2) states that
2.10 copies of the articles of incorporation and bylaws of the cooperative association, the lease
2.11 between the owner and the cooperative association, a sample sublease between the
2.12 cooperative association and a tenant, and, if the owner is a partnership, a copy of the limited
2.13 partnership agreement, can be obtained upon written request at no charge from the owner,
2.14 and the owner must send or deliver the materials within seven days after receiving any
2.15 request;

2.16 (g) if a dwelling unit of a building was occupied on the 60th day prior to the date on
2.17 which the unit became leasehold cooperative property described in this subdivision, the
2.18 notice described in paragraph (f) must have been sent by first class mail to the occupant of
2.19 the unit at least 60 days prior to the date on which the unit became leasehold cooperative
2.20 property. For purposes of the notice under this paragraph, the copies of the documents
2.21 referred to in paragraph (f) may be in proposed version, provided that any subsequent
2.22 material alteration of those documents made after the occupant has requested a copy shall
2.23 be disclosed to any occupant who has requested a copy of the document. Copies of the
2.24 articles of incorporation and certificate of limited partnership shall be filed with the secretary
2.25 of state after the expiration of the 60-day period unless the change to leasehold cooperative
2.26 status does not proceed;

2.27 (h) the county attorney of the county in which the property is located must certify to the
2.28 assessor that the property meets the requirements of this subdivision;

2.29 (i) the public financing received must be from at least one of the following sources:

2.30 (1) tax increment financing proceeds used for the acquisition or rehabilitation of the
2.31 building or interest rate write-downs relating to the acquisition of the building;

2.32 (2) government issued bonds exempt from taxes under section 103 of the Internal Revenue
2.33 Code, the proceeds of which are used for the acquisition or rehabilitation of the building;

3.1 (3) programs under section 221(d)(3), 202, or 236, of Title II of the National Housing
3.2 Act;

3.3 (4) rental housing program funds under Section 8 of the United States Housing Act of
3.4 1937, as amended, or the market rate family graduated payment mortgage program funds
3.5 administered by the Minnesota Housing Finance Agency that are used for the acquisition
3.6 or rehabilitation of the building;

3.7 (5) low-income housing credit under section 42 of the Internal Revenue Code;

3.8 (6) public financing provided by a local government used for the acquisition or
3.9 rehabilitation of the building, including grants or loans from (i) federal community
3.10 development block grants; (ii) HOME block grants; or (iii) residential rental bonds issued
3.11 under chapter 474A; or

3.12 (7) other rental housing program funds provided by the Minnesota Housing Finance
3.13 Agency for the acquisition or rehabilitation of the building;

3.14 (j) at the time of the initial request for homestead classification or of any transfer of
3.15 ownership of the property, the governing body of the municipality in which the property is
3.16 located must hold a public hearing and make the following findings:

3.17 (1) that the granting of the homestead treatment of the apartment's units will facilitate
3.18 safe, clean, affordable housing for the cooperative members that would otherwise not be
3.19 available absent the homestead designation;

3.20 (2) that the owner has presented information satisfactory to the governing body showing
3.21 that the savings garnered from the homestead designation of the units will be used to reduce
3.22 tenant's rents or provide a level of furnishing or maintenance not possible absent the
3.23 designation; and

3.24 (3) that the requirements of paragraphs (b), (d), and (i) have been met.

3.25 Homestead treatment must be afforded to units occupied by members of the cooperative
3.26 association and the units must be assessed as provided in subdivision 3, provided that any
3.27 unit not so occupied shall be classified and assessed pursuant to the appropriate class. No
3.28 more than three acres of land may, for assessment purposes, be included with each dwelling
3.29 unit that qualifies for homestead treatment under this subdivision.

3.30 When dwelling units no longer qualify under this subdivision, the current owner must
3.31 notify the assessor within 60 days. Failure to notify the assessor within 60 days shall result
3.32 in the loss of benefits under this subdivision for taxes payable in the year that the failure is
3.33 discovered. For these purposes, "benefits under this subdivision" means the difference in

4.1 the net tax capacity of the units which no longer qualify as computed under this subdivision
4.2 and as computed under the otherwise applicable law, times the local tax rate applicable to
4.3 the building for that taxes payable year. Upon discovery of a failure to notify, the assessor
4.4 shall inform the auditor of the difference in net tax capacity for the building or buildings in
4.5 which units no longer qualify, and the auditor shall calculate the benefits under this
4.6 subdivision. Such amount, plus a penalty equal to 100 percent of that amount, shall then be
4.7 demanded of the building's owner. The property owner may appeal the county's determination
4.8 by serving copies of a petition for review with county officials as provided in section 278.01
4.9 and filing a proof of service as provided in section 278.01 with the Minnesota Tax Court
4.10 within 60 days of the date of the notice from the county. The appeal shall be governed by
4.11 the Tax Court procedures provided in chapter 271, for cases relating to the tax laws as
4.12 defined in section 271.01, subdivision 5; disregarding sections 273.125, subdivision 5, and
4.13 278.03, but including section 278.05, subdivision 2. If the amount of the benefits under this
4.14 subdivision and penalty are not paid within 60 days, and if no appeal has been filed, the
4.15 county auditor shall certify the amount of the benefit and penalty to the succeeding year's
4.16 tax list to be collected as part of the property taxes on the affected buildings.

4.17 **EFFECTIVE DATE.** This section is effective retroactively for homestead applications
4.18 filed in 2023 and thereafter."

4.19 Page 3, after line 8, insert:

4.20 "Sec. 3. Minnesota Statutes 2022, section 273.124, subdivision 13a, is amended to read:

4.21 Subd. 13a. **Occupant list.** At the request of the commissioner, each county must give
4.22 the commissioner a list that includes the name and Social Security number or individual
4.23 taxpayer identification number of each occupant of homestead property who is the property
4.24 owner, property owner's spouse, qualifying relative of a property owner, or a spouse of a
4.25 qualifying relative. The commissioner shall use the information provided on the lists as
4.26 appropriate under the law, including for the detection of improper claims by owners, or
4.27 relatives of owners, under chapter 290A.

4.28 **EFFECTIVE DATE.** This section is effective for homestead data provided to the
4.29 commissioner in 2024 and thereafter.

4.30 Sec. 4. Minnesota Statutes 2022, section 273.124, subdivision 13c, is amended to read:

4.31 Subd. 13c. **Property lists.** In addition to lists of homestead properties, the commissioner
4.32 may ask the counties to furnish lists of all properties and the record owners. The Social
4.33 Security numbers, individual taxpayer identification numbers, and federal identification

5.1 numbers that are maintained by a county or city assessor for property tax administration
5.2 purposes, and that may appear on the lists retain their classification as private or nonpublic
5.3 data; but may be viewed, accessed, and used by the county auditor or treasurer of the same
5.4 county for the limited purpose of assisting the commissioner in the preparation of microdata
5.5 samples under section 270C.12. The commissioner shall use the information provided on
5.6 the lists as appropriate under the law, including for the detection of improper claims by
5.7 owners, or relatives of owners, under chapter 290A.

5.8 **EFFECTIVE DATE.** This section is effective for homestead data provided to the
5.9 commissioner in 2024 and thereafter.

5.10 Sec. 5. Minnesota Statutes 2022, section 273.124, subdivision 13d, is amended to read:

5.11 Subd. 13d. **Homestead data.** On or before April 30 each year beginning in 2007, each
5.12 county must provide the commissioner with the following data for each parcel of homestead
5.13 property by electronic means as defined in section 289A.02, subdivision 8:

5.14 (1) the property identification number assigned to the parcel for purposes of taxes payable
5.15 in the current year;

5.16 (2) the name and Social Security number or individual taxpayer identification number
5.17 of each occupant of homestead property who is the property owner or qualifying relative
5.18 of a property owner, and the spouse of the property owner who occupies homestead property
5.19 or spouse of a qualifying relative of a property owner who occupies homestead property;

5.20 (3) the classification of the property under section 273.13 for taxes payable in the current
5.21 year and in the prior year;

5.22 (4) an indication of whether the property was classified as a homestead for taxes payable
5.23 in the current year because of occupancy by a relative of the owner or by a spouse of a
5.24 relative;

5.25 (5) the property taxes payable as defined in section 290A.03, subdivision 13, for the
5.26 current year and the prior year;

5.27 (6) the market value of improvements to the property first assessed for tax purposes for
5.28 taxes payable in the current year;

5.29 (7) the assessor's estimated market value assigned to the property for taxes payable in
5.30 the current year and the prior year;

5.31 (8) the taxable market value assigned to the property for taxes payable in the current
5.32 year and the prior year;

6.1 (9) whether there are delinquent property taxes owing on the homestead;

6.2 (10) the unique taxing district in which the property is located; and

6.3 (11) such other information as the commissioner decides is necessary.

6.4 The commissioner shall use the information provided on the lists as appropriate under
6.5 the law, including for the detection of improper claims by owners, or relatives of owners,
6.6 under chapter 290A.

6.7 EFFECTIVE DATE. This section is effective for homestead data provided to the
6.8 commissioner in 2024 and thereafter.

6.9 Sec. 6. Minnesota Statutes 2022, section 273.124, subdivision 14, is amended to read:

6.10 Subd. 14. **Agricultural homesteads; special provisions.** (a) Real estate of less than ten
6.11 acres that is the homestead of its owner must be classified as class 2a under section 273.13,
6.12 subdivision 23, paragraph (a), if:

6.13 (1) the parcel on which the house is located is contiguous on at least two sides to (i)
6.14 agricultural land, (ii) land owned or administered by the United States Fish and Wildlife
6.15 Service, or (iii) land administered by the Department of Natural Resources on which in lieu
6.16 taxes are paid under sections 477A.11 to 477A.14 or section 477A.17;

6.17 (2) its owner also owns a noncontiguous parcel of agricultural land that is at least 20
6.18 acres;

6.19 (3) the noncontiguous land is located not farther than four townships or cities, or a
6.20 combination of townships or cities from the homestead; and

6.21 (4) the agricultural use value of the noncontiguous land and farm buildings is equal to
6.22 at least 50 percent of the market value of the house, garage, and one acre of land.

6.23 Homesteads initially classified as class 2a under the provisions of this paragraph shall
6.24 remain classified as class 2a, irrespective of subsequent changes in the use of adjoining
6.25 properties, as long as the homestead remains under the same ownership, the owner owns a
6.26 noncontiguous parcel of agricultural land that is at least 20 acres, and the agricultural use
6.27 value qualifies under clause (4). Homestead classification under this paragraph is limited
6.28 to property that qualified under this paragraph for the 1998 assessment.

6.29 (b)(i) Agricultural property shall be classified as the owner's homestead, to the same
6.30 extent as other agricultural homestead property, if all of the following criteria are met:

7.1 (1) the agricultural property consists of at least 40 acres including undivided government
7.2 lots and correctional 40's;

7.3 (2) the owner, the owner's spouse, or a grandchild, child, sibling, or parent of the owner
7.4 or of the owner's spouse, is actively farming the agricultural property, either on the person's
7.5 own behalf as an individual or on behalf of a partnership operating a family farm, family
7.6 farm corporation, joint family farm venture, or limited liability company of which the person
7.7 is a partner, shareholder, or member;

7.8 (3) both the owner of the agricultural property and the person who is actively farming
7.9 the agricultural property under clause (2), are Minnesota residents;

7.10 (4) neither the owner nor the spouse of the owner claims another agricultural homestead
7.11 in Minnesota; and

7.12 (5) neither the owner nor the person actively farming the agricultural property lives
7.13 farther than four townships or cities, or a combination of four townships or cities, from the
7.14 agricultural property, except that if the owner or the owner's spouse is required to live in
7.15 employer-provided housing, the owner or owner's spouse, whichever is actively farming
7.16 the agricultural property, may live more than four townships or cities, or combination of
7.17 four townships or cities from the agricultural property.

7.18 The relationship under this paragraph may be either by blood or marriage.

7.19 (ii) Property containing the residence of an owner who owns qualified property under
7.20 clause (i) shall be classified as part of the owner's agricultural homestead, if that property
7.21 is also used for noncommercial storage or drying of agricultural crops.

7.22 (iii) As used in this paragraph, "agricultural property" means class 2a property and any
7.23 class 2b property that is contiguous to and under the same ownership as the class 2a property.

7.24 (c) Noncontiguous land shall be included as part of a homestead under section 273.13,
7.25 subdivision 23, paragraph (a), only if the homestead is classified as class 2a and the detached
7.26 land is located in the same township or city, or not farther than four townships or cities or
7.27 combination thereof from the homestead. Any taxpayer of these noncontiguous lands must
7.28 notify the county assessor that the noncontiguous land is part of the taxpayer's homestead,
7.29 and, if the homestead is located in another county, the taxpayer must also notify the assessor
7.30 of the other county.

7.31 (d) Agricultural land used for purposes of a homestead and actively farmed by a person
7.32 holding a vested remainder interest in it must be classified as a homestead under section
7.33 273.13, subdivision 23, paragraph (a). If agricultural land is classified class 2a, any other

8.1 dwellings on the land used for purposes of a homestead by persons holding vested remainder
8.2 interests who are actively engaged in farming the property, and up to one acre of the land
8.3 surrounding each homestead and reasonably necessary for the use of the dwelling as a home,
8.4 must also be assessed class 2a.

8.5 (e) Agricultural land and buildings that were class 2a homestead property under section
8.6 273.13, subdivision 23, paragraph (a), for the 1997 assessment shall remain classified as
8.7 agricultural homesteads for subsequent assessments if:

8.8 (1) the property owner abandoned the homestead dwelling located on the agricultural
8.9 homestead as a result of the April 1997 floods;

8.10 (2) the property is located in the county of Polk, Clay, Kittson, Marshall, Norman, or
8.11 Wilkin;

8.12 (3) the agricultural land and buildings remain under the same ownership for the current
8.13 assessment year as existed for the 1997 assessment year and continue to be used for
8.14 agricultural purposes;

8.15 (4) the dwelling occupied by the owner is located in Minnesota and is within 30 miles
8.16 of one of the parcels of agricultural land that is owned by the taxpayer; and

8.17 (5) the owner notifies the county assessor that the relocation was due to the 1997 floods,
8.18 and the owner furnishes the assessor any information deemed necessary by the assessor in
8.19 verifying the change in dwelling. Further notifications to the assessor are not required if the
8.20 property continues to meet all the requirements in this paragraph and any dwellings on the
8.21 agricultural land remain uninhabited.

8.22 (f) Agricultural land and buildings that were class 2a homestead property under section
8.23 273.13, subdivision 23, paragraph (a), for the 1998 assessment shall remain classified
8.24 agricultural homesteads for subsequent assessments if:

8.25 (1) the property owner abandoned the homestead dwelling located on the agricultural
8.26 homestead as a result of damage caused by a March 29, 1998, tornado;

8.27 (2) the property is located in the county of Blue Earth, Brown, Cottonwood, Le Sueur,
8.28 Nicollet, Nobles, or Rice;

8.29 (3) the agricultural land and buildings remain under the same ownership for the current
8.30 assessment year as existed for the 1998 assessment year;

8.31 (4) the dwelling occupied by the owner is located in this state and is within 50 miles of
8.32 one of the parcels of agricultural land that is owned by the taxpayer; and

9.1 (5) the owner notifies the county assessor that the relocation was due to a March 29,
9.2 1998, tornado, and the owner furnishes the assessor any information deemed necessary by
9.3 the assessor in verifying the change in homestead dwelling. For taxes payable in 1999, the
9.4 owner must notify the assessor by December 1, 1998. Further notifications to the assessor
9.5 are not required if the property continues to meet all the requirements in this paragraph and
9.6 any dwellings on the agricultural land remain uninhabited.

9.7 (g) Agricultural property of a family farm corporation, joint family farm venture, family
9.8 farm limited liability company, or partnership operating a family farm as described under
9.9 subdivision 8 shall be classified homestead, to the same extent as other agricultural homestead
9.10 property, if all of the following criteria are met:

9.11 (1) the property consists of at least 40 acres including undivided government lots and
9.12 correctional 40's;

9.13 (2) a shareholder, member, or partner of that entity is actively farming the agricultural
9.14 property;

9.15 (3) that shareholder, member, or partner who is actively farming the agricultural property
9.16 is a Minnesota resident;

9.17 (4) neither that shareholder, member, or partner, nor the spouse of that shareholder,
9.18 member, or partner claims another agricultural homestead in Minnesota; and

9.19 (5) that shareholder, member, or partner does not live farther than four townships or
9.20 cities, or a combination of four townships or cities, from the agricultural property.

9.21 Homestead treatment applies under this paragraph even if:

9.22 (i) the shareholder, member, or partner of that entity is actively farming the agricultural
9.23 property on the shareholder's, member's, or partner's own behalf; or

9.24 (ii) the family farm is operated by a family farm corporation, joint family farm venture,
9.25 partnership, or limited liability company other than the family farm corporation, joint family
9.26 farm venture, partnership, or limited liability company that owns the land, provided that:

9.27 (A) the shareholder, member, or partner of the family farm corporation, joint family
9.28 farm venture, partnership, or limited liability company that owns the land who is actively
9.29 farming the land is a shareholder, member, or partner of the family farm corporation, joint
9.30 family farm venture, partnership, or limited liability company that is operating the farm;
9.31 and

10.1 (B) more than half of the shareholders, members, or partners of each family farm
10.2 corporation, joint family farm venture, partnership, or limited liability company are persons
10.3 or spouses of persons who are a qualifying relative under section 273.124, subdivision 1,
10.4 paragraphs (c) and (d).

10.5 Homestead treatment applies under this paragraph for property leased to a family farm
10.6 corporation, joint farm venture, limited liability company, or partnership operating a family
10.7 farm if legal title to the property is in the name of an individual who is a member, shareholder,
10.8 or partner in the entity.

10.9 (h) To be eligible for the special agricultural homestead under this subdivision, an initial
10.10 full application must be submitted to the county assessor where the property is located.
10.11 Owners and the persons who are actively farming the property shall be required to complete
10.12 only a one-page abbreviated version of the application in each subsequent year provided
10.13 that none of the following items have changed since the initial application:

10.14 (1) the day-to-day operation, administration, and financial risks remain the same;

10.15 (2) the owners and the persons actively farming the property continue to live within the
10.16 four townships or city criteria and are Minnesota residents;

10.17 (3) the same operator of the agricultural property is listed with the Farm Service Agency;

10.18 (4) a Schedule F or equivalent income tax form was filed for the most recent year;

10.19 (5) the property's acreage is unchanged; and

10.20 (6) none of the property's acres have been enrolled in a federal or state farm program
10.21 since the initial application.

10.22 The owners and any persons who are actively farming the property must include the
10.23 appropriate Social Security numbers or individual taxpayer identification numbers, and sign
10.24 and date the application. If any of the specified information has changed since the full
10.25 application was filed, the owner must notify the assessor, and must complete a new
10.26 application to determine if the property continues to qualify for the special agricultural
10.27 homestead. The commissioner of revenue shall prepare a standard reapplication form for
10.28 use by the assessors.

10.29 (i) Agricultural land and buildings that were class 2a homestead property under section
10.30 273.13, subdivision 23, paragraph (a), for the 2007 assessment shall remain classified
10.31 agricultural homesteads for subsequent assessments if:

11.1 (1) the property owner abandoned the homestead dwelling located on the agricultural
11.2 homestead as a result of damage caused by the August 2007 floods;

11.3 (2) the property is located in the county of Dodge, Fillmore, Houston, Olmsted, Steele,
11.4 Wabasha, or Winona;

11.5 (3) the agricultural land and buildings remain under the same ownership for the current
11.6 assessment year as existed for the 2007 assessment year;

11.7 (4) the dwelling occupied by the owner is located in this state and is within 50 miles of
11.8 one of the parcels of agricultural land that is owned by the taxpayer; and

11.9 (5) the owner notifies the county assessor that the relocation was due to the August 2007
11.10 floods, and the owner furnishes the assessor any information deemed necessary by the
11.11 assessor in verifying the change in homestead dwelling. For taxes payable in 2009, the
11.12 owner must notify the assessor by December 1, 2008. Further notifications to the assessor
11.13 are not required if the property continues to meet all the requirements in this paragraph and
11.14 any dwellings on the agricultural land remain uninhabited.

11.15 (j) Agricultural land and buildings that were class 2a homestead property under section
11.16 273.13, subdivision 23, paragraph (a), for the 2008 assessment shall remain classified as
11.17 agricultural homesteads for subsequent assessments if:

11.18 (1) the property owner abandoned the homestead dwelling located on the agricultural
11.19 homestead as a result of the March 2009 floods;

11.20 (2) the property is located in the county of Marshall;

11.21 (3) the agricultural land and buildings remain under the same ownership for the current
11.22 assessment year as existed for the 2008 assessment year and continue to be used for
11.23 agricultural purposes;

11.24 (4) the dwelling occupied by the owner is located in Minnesota and is within 50 miles
11.25 of one of the parcels of agricultural land that is owned by the taxpayer; and

11.26 (5) the owner notifies the county assessor that the relocation was due to the 2009 floods,
11.27 and the owner furnishes the assessor any information deemed necessary by the assessor in
11.28 verifying the change in dwelling. Further notifications to the assessor are not required if the
11.29 property continues to meet all the requirements in this paragraph and any dwellings on the
11.30 agricultural land remain uninhabited.

11.31 **EFFECTIVE DATE.** This section is effective retroactively for homestead applications
11.32 filed in 2023 and thereafter.

12.1 Sec. 7. Minnesota Statutes 2022, section 273.1245, subdivision 1, is amended to read:

12.2 Subdivision 1. **Private or nonpublic data.** The following data are private or nonpublic
12.3 data as defined in section 13.02, subdivisions 9 and 12, when they are submitted to a county
12.4 or local assessor under section 273.124, 273.13, or another section, to support a claim for
12.5 the property tax homestead classification under section 273.13, or other property tax
12.6 classification or benefit:

12.7 (1) Social Security numbers;

12.8 (2) individual taxpayer identification numbers;

12.9 ~~(2)~~ (3) copies of state or federal income tax returns; and

12.10 ~~(3)~~ (4) state or federal income tax return information, including the federal income tax
12.11 schedule F.

12.12 **EFFECTIVE DATE.** This section is effective retroactively for homestead applications
12.13 filed in 2023 and thereafter.

12.14 Sec. 8. Minnesota Statutes 2022, section 273.1315, subdivision 2, is amended to read:

12.15 Subd. 2. **Class 1b homestead declaration 2009 and thereafter.** (a) Any property owner
12.16 seeking classification and assessment of the owner's homestead as class 1b property pursuant
12.17 to section 273.13, subdivision 22, paragraph (b), after October 1, 2008, shall file with the
12.18 county assessor a class 1b homestead declaration, on a form prescribed by the commissioner
12.19 of revenue. The declaration must contain the following information:

12.20 (1) the information necessary to verify that, on or before June 30 of the filing year, the
12.21 property owner or the owner's spouse satisfies the requirements of section 273.13, subdivision
12.22 22, paragraph (b), for class 1b classification; and

12.23 (2) any additional information prescribed by the commissioner.

12.24 (b) The declaration must be filed on or before October 1 to be effective for property
12.25 taxes payable during the succeeding calendar year. The Social Security numbers, individual
12.26 taxpayer identification numbers, and income and medical information received from the
12.27 property owner pursuant to this subdivision are private data on individuals as defined in
12.28 section 13.02. If approved by the assessor, the declaration remains in effect until the property
12.29 no longer qualifies under section 273.13, subdivision 22, paragraph (b). Failure to notify
12.30 the assessor within 30 days that the property no longer qualifies under that paragraph because
12.31 of a sale, change in occupancy, or change in the status or condition of an occupant shall
12.32 result in the penalty provided in section 273.124, subdivision 13b, computed on the basis

13.1 of the class 1b benefits for the property, and the property shall lose its current class 1b
13.2 classification.

13.3 **EFFECTIVE DATE.** This section is effective retroactively for homestead applications
13.4 filed in 2023 and thereafter."

13.5 Renumber the sections in sequence and correct the internal references

13.6 Amend the title accordingly