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# Property Tax Law Summary

2019

A summary of laws enacted during the 2019 special session that impact property tax administration statewide

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**Date:** July 12, 2019  
**To:** All Property Tax Administrators  
**From:** Jon Klockziem, Director – Property Tax Division

## 2019 Property Tax Law Summary

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We are pleased to provide this summary of property tax-related law changes that were enacted during the 2019 special session of the Minnesota Legislature. The omnibus tax bill was signed into law on May 30, 2019.

The *Property Tax Law Summary* is an organized and condensed source of overview information about this year's legislative changes that affect property tax laws. Property tax professionals can use it to plan for implementation.

### What other information will I receive about 2019 Property Tax legislative changes?

Additional information about some of the legislative changes will be shared at a later date. The additional information will focus on administration and address questions the Property Tax Division has received from counties, vendors, and other customers.

### What if I have questions?

Please contact us with your questions about the legislative changes. Your questions will be answered as soon as possible and may also be added to the administration materials.

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## **Acknowledgements**

The *Property Tax Law Summary* relied on the knowledge and skills of many people, including Property Tax Division experts, Property Tax Research staff, Minnesota House and Senate Research staff, Appeals and Legal Services Division staff and property tax administration partners. We have a better property tax system because we work together.

*If you have any suggestions for improving future editions of the property tax law summary, please contact Susan Raverty at [susan.raverty@state.mn.us](mailto:susan.raverty@state.mn.us).*

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# Assessment

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## General Provisions

### **Data Sharing Permission for the Market Value Exclusion on the Homestead of Veterans with a Disability**

#### **First Special Session 2019, Chapter 6, Article 4, Sections 4 and 14**

Section 4 amends Minnesota Statutes 2018, sections 197.603, subdivision 2.

Section 14 amends Minnesota Statutes 2018, section 273.1245, subdivision 2.

These sections clarify that the county veteran services officers must disclose a veteran's private information, including their disability rating and permanent address, to the county or local assessor. The assessor is also allowed to disclose the Social Security number of a veteran to the county veteran services officer. This data is shared for the purpose of determining a veteran's eligibility for the market value exclusion on the homestead of a veteran with a disability.

**Effective Date:** Effective the day following final enactment.

## Classification

### **Agricultural Classification for Environmental Purposes**

#### **First Special Session 2019, Chapter 6, Article 4, Section 15**

Amends Minnesota Statutes 2018, section 273.13, subdivision 23.

This section expands the definition of agricultural purposes to include up to 3 acres of land used to provide environmental benefits. Qualifying land can be used to determine if a parcel qualifies for agricultural land classification (e.g., the three acres can be combined with other agriculturally-used acres to achieve the required 10-acre minimum for classification purposes).

*History:* Previously, the definition for agricultural purposes did not include using land for buffer strips, old growth forest, and retention ponds. In some situations the necessity of creating or preserving these environmental features caused smaller agricultural parcels to fall below the minimum of 10 acres of land used for agricultural purposes. As a result, the land could not be classified as agricultural land or receive an agricultural homestead.

**Effective Date:** Effective beginning with assessment year 2019, for taxes payable 2020 and thereafter.

## Exemptions

### **Agricultural Historical Society Property Exemption Increase**

#### **First Special Session 2019, Chapter 6, Article 4, Section 5**

Amends Minnesota Statutes 2018, section 272.02, subdivision 49

This section increases the number of eligible exempt acres from 20 acres to 40 acres per owner per county for a qualifying agricultural historical society property.

For assessment year 2019 only, an exemption application can be filed with the county assessor by July 1, 2019. For assessment year 2020 and thereafter, the February 1 application deadline applies.

**Effective Date:** Effective beginning with assessment year 2019, for taxes payable 2020 and thereafter.

### **Certain Pharmacy Property Owned by an Indian Tribe**

#### **First Special Session 2019, Chapter 6, Article 4, Section 6**

Amends Minnesota Statutes 2018, section 272.02, by adding subdivision 102.

This section provides a 10-year property tax exemption for a pharmacy owned by a federally recognized Indian tribe in Minneapolis. This specific property is limited to parcels and structures that do not exceed 4,000 square feet.

For assessment year 2019 only, this section allows an exemption application to be filed with the county assessor by July 1, 2019. For assessment year 2020 and thereafter, the February 1 application deadline applies.

**Effective Date:** Effective beginning with taxes payable 2020 and thereafter.

### **Licensed Child Care Facility Exemption**

#### **First Special Session 2019, Chapter 6, Article 4, Section 7**

Amends Minnesota Statutes 2018, section 272.02, by adding subdivision 103.

This section allows licensed child care facilities owned and operated by nonprofit charitable organizations exempt under section 501(c)(3) of the Internal Revenue Code may qualify for a property tax exemption, as long as the facility accepts families participating in the child care assistance program under chapter 119B.

For assessment year 2019 only, an exemption application can be filed with the county assessor by July 1, 2019. For assessment year 2020 and thereafter, the February 1 application deadline applies.

*History:* Prior to the law change, nonprofit daycares had to meet the requirements of an Institution of Purely Public Charity (under MS 272.02, subd. 7) to qualify for the property tax exemption.

**Effective Date:** Effective beginning with assessment year 2019, for taxes payable in 2020 and thereafter.

## **Homesteads**

### **Occupied Agricultural Homestead Owned by a Family Farm Entity and Operated by a Different Family Farm Entity**

#### **First Special Session 2019, Chapter 6, Article 4, Section 10**

Amends Minnesota Statutes 2018, section 273.124, subdivision 8.

This section allows occupied entity-owned agricultural property to be operated by an entity that is not the same as the owning entity. The entity-owned property must be occupied by a shareholder, member, or partner of **both the owning and operating** entities. The occupant must be actively engaged in farming the land owned by the owning entity.

More than half of the shareholders, members, or partners of **each** family farm entity must be qualifying relatives. Each entity must register with the Minnesota Department of Agriculture (MDA) prior to receiving homestead. The only entities not required to register with the MDA are: sole proprietorships, general partnerships, limited liability partnerships, and revocable trusts. (See MS 500.24, subd. 4).

*History:* Previously, entity-owned land had to be occupied by a shareholder, member, or partner of the owning entity, who was actively engaged in farming on behalf of the same owning entity in order to qualify for agricultural homestead.

**Effective Date:** Effective beginning with assessment year 2019.

### **Unoccupied Agricultural Homestead Owned by a Family Farm Entity and Operated by a Different Family Farm Entity**

#### **First Special Session 2019, Chapter 6, Article 4, Section 11**

Amends Minnesota Statutes 2018, section 273.124, subdivision 14.

This section allows unoccupied entity-owned agricultural property to be operated by an entity that is not the same as the owning entity. The active farmer must be a shareholder, member, or partner of **both the owning and operating** entities.

More than half of the shareholders, members, or partners of each family farm entity must be qualifying relatives. Each entity must register with the Minnesota Department of Agriculture (MDA) prior to receiving homestead. The only entities not required to register with the MDA are: sole proprietorships, general partnerships, limited liability partnerships, and revocable trusts. (See MS 500.24, subd. 4).

*History:* Previously, unoccupied entity-owned agricultural property could only be operated by a shareholder, member, or partner of the owning entity to qualify for special agricultural homestead. If any other entity was operating the agricultural property, the homestead would be denied, even if the active farmer was a member of both entities.

**Effective Date:** Effective beginning with assessment year 2019.

### **Agricultural Homestead Owned by a Trust**

#### **First Special Session 2019, Chapter 6, Article 4, Section 11**

Amends Minnesota Statutes 2018, section 273.124, subdivision 14.

The language regarding trust-owned agricultural homestead was removed from subdivision 14(b)ii and added to subdivision 21, which references trust homesteads.

**Effective Date:** Effective beginning with assessment year 2019.

### **Agricultural Homestead Owned by a Trust**

#### **First Special Session 2019, Chapter 6, Article 4, Section 12**

Amends Minnesota Statutes 2018, section 273.124, subdivision 21.

This section allows both noncontiguous and contiguous agricultural tax parcels to receive agricultural homestead, through linking, if they are owned by:

- An individual and a trust of which that individual, that individual's spouse, or that individual's deceased spouse is the grantor; or
- Different trusts of which the grantors of each trust are any combination of an individual, that individual's spouse, or that individual's surviving spouse.

*History:* Previously, trust-owned agricultural tax parcels could only be linked to a grantor's individually-owned parcel, or a parcel owned by the same trust. In other words, it could not be linked to a grantor's spouse's property or grantor's spouse's trust property.

**Effective Date:** Effective beginning with assessment year 2019, for taxes payable in 2020 and thereafter.

## **Fractional Agricultural Homestead**

### **First Special Session 2019, Chapter 6, Article 4, Section 13**

Amends Minnesota Statutes 2018, section 273.124 by adding subdivision 23.

This section allows agricultural property that is owned by tenants in common to receive agricultural homestead based on the deeded ownership amount for each owner who qualifies for homestead.

*History:* Previously, homestead percentage for property owned by tenants in common was divided equally based on the number of owners of an individually owned agricultural property and not the deeded ownership.

**Effective Date:** This section is effective for and must be applied to agricultural homestead properties owned by tenants in common by all county assessors beginning no later than assessment year 2019 and thereafter, unless the county assessor determines that a county is unable to comply with this requirement, in which case the county must implement this section beginning with assessment year 2020 and thereafter.

## **Social Security Number Requirement for a Homestead Application**

### **First Special Session 2019, Chapter 6, Article 17, Section 2**

Amends Minnesota Statutes 2018, section 273.124, subdivision 13.

This section states that the Social Security number of the spouse of an owner who does not occupy the property does not need to be included on the homestead application.

*History:* Previously, the Social Security number of each owner's spouse was required, even if the owner did not occupy the property.

**Effective Date:** Effective for applications for homestead filed in 2020 and thereafter.

## **Special Programs**

### **Market Value Exclusion on the Homestead of a Veteran with a Disability - Application Date Change and Extension for Surviving Spouses**

#### **First Special Session 2019, Chapter 6, Article 4, Section 16**

Amends Minnesota Statutes 2018, section 273.13, subdivision 34.

This section changes the application date for the market value exclusion on the homestead of a veteran with a disability to December 15.

This section also extends the eligibility time period for surviving spouses of veterans receiving the exclusion from eight years to a lifetime benefit. The amendment provides the same extended benefit to surviving spouses of military personnel who are killed in action and surviving spouses receiving dependency and indemnity compensation.

*History:* Previously, applications were due July 1 and veterans who qualified after that date would have to wait until the following assessment year to receive the exclusion.



**Effective Date:** Effective for applications in 2019 and for homesteads of surviving spouses that qualified for the exclusion for assessment year 2018, for taxes payable in 2019 and thereafter.

### **Metro Agricultural Preserve Termination for Park or Trail First Special Session 2019, Chapter 6, Article 4, Sections 27, 28, and 29**

Section 27 amends Minnesota Statutes 2018, section 473H.08, subdivision 1.

Section 28 amends Minnesota Statutes 2018, section 473H.08.

Section 29 amends Minnesota Statutes 2018, section 473H.08, subdivision 4.

These sections allow for land enrolled in an agricultural preserve to expire immediately if a state agency or other governmental unit purchases the property or obtains an easement over the property for the purposes of creating or expanding a public trail or park. The expiration only applies to that portion of the agricultural preserve acquired for the purpose of a public park or trail. Even if the remaining land enrolled in the agricultural preserve is less than 40 acres, the land remains in the program. The acquiring state agency or governmental unit must give notice to the authority as provided in subdivision 4. The notice must include the portion to be removed and the date of removal.

**Effective Date:** Effective the day following final enactment and applies to any agricultural preserve where the previous eight year termination period has not expired.

### **Metro Agricultural Early Termination Allowed First Special Session 2019, Chapter 6, Article 4, Section 30**

Amends Minnesota Statutes 2018, section 473H.09.

This section allows a property owner to request early termination of a metropolitan agricultural preserve if:

1. The property has been enrolled in the program for at least eight years;
2. The property owner provides notice of termination to the authority exercising planning and zoning for the land using the required form that includes property details and the requested date of termination; and,
3. The authority exercising planning and zoning authority for the land approves the request by a majority vote.

**Effective Date:** Effective the day following final enactment, and applies to agricultural preserves where the eight-year termination period has not yet expired.

### **Sustainable Forest Incentive Act (SFIA) Paved Trail Clarification Termination for Park or Trail First Special Session 2019, Chapter 6, Article 4, Section 37**

Amends Laws 2017, First Special Session chapter 1, article 10, section 4.

This section clarifies that certifications made in 2018 and thereafter meet the requirements of the 2017 language that was passed, meaning land currently enrolled in the program would also qualify.

*History:* In 2017, the SFIA program was amended to remove the restriction on land exceeding 60,000 acres that is subject to a single conservation easement from participating in the program and to allow land with a paved trail under an easement, lease, or license to the state to qualify as forest land. The 2017 change only applied to applications made in 2018 and thereafter, i.e. only newly enrolled land. This provision clarifies that the 2017 law also applies to certifications made in 2018 and thereafter, i.e. currently enrolled land.

**Effective Date:** The effective date is retroactive for certifications made in 2018 and thereafter.

## Special Refund for Veterans Exclusion

### First Special Session 2019, Chapter 6, Article 4, Section 38

Uncodified provision.

This section requires counties to refund taxes paid in 2017 and 2018 for qualifying veterans with a disability rating of 70 percent or more. To qualify for the refund, the veteran must:

- Apply to the assessor by December 15, 2019;
- Have qualified for the exclusion for assessment year 2016 or 2017 by having a qualifying disability rating, but did not apply; and,
- Have paid all taxes due in 2017 and 2018.

After verifying that qualifications have been met, the county assessor must notify the county auditor, and the auditor must recalculate the taxes for 2017 and 2018. The county treasurer must issue a refund of the difference in taxes based on the exclusion the veteran would have qualified for.

**Effective Date:** Effective for refund applications received by December 15, 2019, for refunds of taxes paid in 2017 and 2018.

## State Assessed Properties

### Report Required (Utility Cooperative Associations)

#### First Special Session 2019, Chapter 6, Article 4, Section 18

Amends Minnesota Statutes, section 273.371, subdivision 1.

This section requires that in order for rural electric cooperative property to be state assessed, any property tax data reported:

- Must be at the unique taxing jurisdiction level; and,
- Must exclude information related to payment-in-lieu taxes associations

“Unique taxing jurisdiction” is defined in this subdivision to mean the geographic area subject to the same set of local tax rates.

*History:* Previously, utility and pipeline companies reported their operating property information to the Minnesota Department of Revenue by parcel ID. This provision requires that certain electric cooperatives combine their parcel IDs into one record for reporting to the department if there is more than one parcel ID (real or personal) assigned within a unique taxing jurisdiction.

**Effective Date:** Effective for assessment year 2020 and thereafter.

## **Recommended and Ordered Values; State Assessed Property**

### **First Special Session 2019, Chapter 6, Article 4, Section 19**

Amends Minnesota Statutes, section 273.3711.

This section changes the deadline that the commissioner of revenue must certify recommended assessment values for state-assessed property to the county auditor from August 1 to July 15. Any valuation adjustments made after July 15 must still be issued by October 1.

**Effective Date:** Effective for assessment year 2019 and thereafter.

## **Natural Gas Pipeline; State Levy Abatement**

### **First Special Session 2019, Chapter 6, Article 4, Section 21**

Amends Minnesota Statutes, section 275.025, by adding subdivision 6.

This section requires a county to abate the state general levy taxes on personal property that is part of a qualifying intrastate natural gas transportation or distribution pipeline system. To qualify, construction of the pipeline system must have commenced after January 1, 2018, and must provide service to an area outside the seven-county metropolitan area where more than half of households or businesses lacked access to natural gas distribution systems as of January 1, 2018.

A taxpayer seeking an abatement under this subdivision must file an application with the commissioner of revenue by March 1 of the assessment year. The commissioner of revenue will notify affected counties in the first year that a pipeline system becomes eligible for the abatement. The abatement is limited to 12 taxable years. Once a property no longer qualifies for the abatement, it may not qualify again.

**Effective Date:** Effective for taxes payable year 2021 and thereafter

## **Distribution of Penalties, Interest, and Costs**

### **First Special Session 2019, Chapter 6, Article 4, Section 22**

Amends Minnesota Statutes, section 276.131, by adding subdivision 1.

This section states that the penalties, interest, and costs imposed on wind and solar energy production taxes must be distributed to the same jurisdictions in the percentages as the revenue from the underlying taxes: 80 percent to counties and 20 percent to cities and townships.

*History:* Previously, any penalties, interest, and costs imposed on wind and solar energy production taxes were distributed in the same manner as the penalties, interest, and costs for delinquent personal property taxes.

**Effective Date:** Effective beginning with penalties, interest, and costs collected on taxes payable year 2020 and thereafter.

# Property Tax Aids and Credits

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## County Aid

### County Program Aid Appropriation Increase

#### First Special Session 2019, Chapter 6, Article 5, Section 7

Amends Minnesota Statutes 2018, section 477A.03, subdivision 2b.

This section increases the appropriations for the need aid and tax base equalization aid components of County Program Aid (CPA).

- County Need Aid:
  - Increases the aid appropriation to \$116,795,000 for aids payable in 2020.
  - Increases the aid appropriation to \$118,795,000 for aids payable in 2021 through 2024.
    - \$3 million is allocated to Beltrami County as required under Laws 2014, chapter 150, article 4, section 6.
  - Increases the aid appropriation to \$115,795,000 for aids payable in 2025 and after.
- County Tax-Base Equalization Aid:
  - Increases the aid appropriation to \$143,873,444 for aids payable in 2020
  - Increases the aid appropriation to \$145,873,444 for aids payable in 2021 and after.

*History:* This provision increases the appropriation amount to approximately the same amount that was distributed in 2002.

**Effective Date:** Effective for aids payable in 2020 and thereafter.

## Other Local Aid

### Local Government Aid; Distribution and Appropriation

#### First Special Session 2019, Chapter 6, Article 5, Section 5 and 6

Section 5 amends Minnesota Statutes 2018, section 474A.013, subdivision 9.

Section 6 amends Minnesota Statutes 2018, section 477A.03, subdivision 2a.

Section 5 amends the minimum aid formula for local government aid (LGA) to exclude any expired special aid adjustments and also provides that a city's aid in 2020 may not be less than its 2019 certified aid amount.

Section 6 increases the LGA appropriation in 2020 to \$560,398,012. For aids payable in 2021 and thereafter, the total appropriation is increased to \$564,398,012.

*History:* Section 6 increases the appropriation amount to approximately the same amount distributed in 2002.

**Effective Date:** Effective for aids payable in 2020 and thereafter.

### City of Austin; Allocation of Fire State Aid

#### First Special Session 2019, Chapter 6, Article 5, Section 8

#### First Special Session 2019, Chapter 8, Article 4, Section 12

Amends Minnesota Laws 2018, Chapter 211, Article 14, section 26.

These sections extend the city of Austin's authority to allocate Fire State Aid between the Austin Parttime Firefighters Relief Association and the city for its employer contributions to the public employees' police and fire

retirement plan. The authority was to expire July 1, 2019. Now, it expires on the effective date of general legislation permitting the allocation of Fire State Aid between volunteer firefighter relief associations and the affiliated municipalities, independent nonprofit firefighting corporations, or joint powers entities.

**Effective Date:** Effective the day after the governing body of the city of Austin and its chief clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.

### **City of Waubun Aid Penalty Forgiveness** **First Special Session 2019, Chapter 6, Article 5, Section 9**

Uncodified provision.

This section states that the City of Waubun will receive the calendar year 2018 (fiscal year 2019) Local Government Aid and Small Cities Assistance that it lost due to not filing its fiscal year 2017 financial reports with the state auditor as required, provided that the city filed the required forms with the state auditor by May 31, 2019.

**Effective Date:** Effective the day following final enactment.

### **Local Government Grants** **First Special Session 2019, Chapter 6, Article 5, Section 10**

Uncodified provisions.

Section 10, paragraph (a), appropriates \$4,447,400 in fiscal year 2020 for grants that will be paid by July 15, 2019, and other specific non aid-paying dates for a variety of counties and cities.

- Clause 1 allocates \$3,000,000 to Beltrami County for out-of-home placement costs.
- Clause 2 allocates \$500,000 to Mahnomen County.
  - \$250,000 is for the Mahnomen Health Center
  - \$250,000 is for the county to reimburse the White Earth Band of Ojibwe for costs of delivering child welfare services.
- Clause 3 allocates \$500,000 to Otter Tail County for debt service on a building located in the city of Fergus Falls that was formerly leased by the state to provide residential treatment services.
- Clause 4 allocates \$275,000 to the city of Lilydale for infrastructure upgrades and associated bond payments related to the Highway 13 construction.
- Clause 5 allocates \$129,000 to the city of Austin to reimburse the city for calendar year 2016 Fire State Aid and calendar year 2016 supplemental police and fire retirement aid.
- Clause 6 allocates \$38,400 to the city of Flensburg to compensate the city for lost aid under the local government aid and Small Cities Assistance program.
- Clause 7 allocates \$2,600 to the city of Mazeppa and \$2,400 to Wabasha County for property tax abatements and other costs incurred by public and private entities as a result of a fire in the city of Mazeppa on March 11, 2018.

Paragraph (b) appropriates \$600,000 in fiscal year 2020 and \$600,000 in fiscal year 2021 for a grant to Wadena County that will be paid by August 1, 2019, and August 1, 2020. Wadena County will use the grants for costs related to providing human services.

Paragraph (c) appropriates \$5,400,000 in fiscal year 2022 only from the general fund to the commissioner of revenue for a grant to the city of Virginia that will be paid by August 1, 2021. The funds will be used to repay loans incurred by the city for costs related to utility relocation for the U.S. Highway 53 project.

The appropriations under this section are onetime appropriations.

**Effective Date:** Effective the day following final enactment.

### **Fire Remediation Grants; 2016 Melrose Fire**

#### **First Special Session 2019, Chapter 6, Article 5, Section 11**

Uncodified provision.

This section provides a onetime appropriation for the lapsed amount of \$643,729 that was originally part of an appropriation in 2017 that expired June 30, 2018. The appropriation is for grants to remediate the effects of fires in the city of Melrose on September 8, 2016, and is available until June 30, 2021. The grants are to be paid by the commissioner of public safety by August 1, 2019.

**Effective Date:** Effective the day following final enactment.

### **Small Cities Assistance**

#### **First Special Session 2019, Chapter 6, Article 17, Section 1**

Amends Minnesota Statutes, section 162.145, subdivision 3.

This section provides a deadline of June 1 for the commissioner of transportation to certify to the commissioner of revenue the amounts to be paid in that calendar year.

**Effective Date:** Effective for aids payable in 2019 and thereafter.

### **Fire State Aid; Technical Recodification**

#### **First Special Session 2019, Chapter 6, Article 19**

Creates Chapter 477B.

Repeals parts of chapter 69 that are related to Fire State Aid administration.

This article recodifies the Fire State Aid program as chapter 477B, moving the relevant provisions there from chapter 69, which includes Fire State Aid, Police State Aid, and other statutes that are related to but separate from the administration of Fire State Aid.

**Effective Date:** Effective for aids payable in 2020 and thereafter.

### **DOR Police Aid Technical Bill**

#### **First Special Session 2019, Chapter 6, Article 20, Sections 1-4**

Creates Minnesota Statutes 2019, section 477C.01, 477C.02, 477C.03, and 477C.04.

Section 1 defines terms used throughout the existing Police State Aid law.

Sections 2 through 4 restructure the existing language of Police State Aid law.

**Effective Date:** Effective for aids payable in 2020 and thereafter.

## **Fire and Police State Aid; Miscellaneous Technical Changes**

### **First Special Session 2019, Chapter 6, Article 21**

Creates sections 2971.26, 424A.014;

Amends section 424A.05, by adding a subdivision.

Repeals parts of chapter 69 and section 2971.25, subdivision 2.

This article primarily moves miscellaneous provisions that were in chapter 69 to locations that are more applicable for their administration.

**Effective Date:** Effective for aids payable in 2020 and thereafter.

## **DOR Fire and Police Technical Bill**

### **First Special Session 2019, Chapter 6, Article 22, Sections 1-29**

Sections 1 through 28 update references to Fire State Aid, Police State Aid, and corresponding reporting laws to conform to the newly created statutes.

Section 29 repeals Minnesota Statutes 2018, section 69.022.

**Effective Date:** For sections related to aid payments, the effective date is aids payable in 2020. The repealer in section 29 is effective the day following final enactment. All other sections are effective July 1, 2019.

## **Credits**

### **Agricultural Homestead Market Value Credit**

#### **First Special Session 2019, Chapter 6, Article 4, Section 17**

Amends Minnesota Statutes 2018, section 273.1384, subdivision 2.

This section clarifies that a property receiving an agricultural homestead is eligible for a maximum credit of \$490. If the property is not receiving a full agricultural homestead, then the maximum credit equals \$490 multiplied by the percentage of homestead that the property is receiving. For example, a property receiving 50% homestead is eligible for a maximum \$245 agricultural homestead market value credit.

*History:* After law changes in 2017, language technically allowed an agricultural homestead property owned by multiple owners to receive a \$490 credit for each owner. The language from the 2019 special session matches the intended changes of the 2017 legislation.

**Effective Date:** Effective beginning with taxes payable in 2020 and thereafter.

### **School Building Bond Agricultural Credit; Credit Increased**

#### **First Special Session 2019, Chapter 6, Article 5, Section 2**

Amends Minnesota Statutes 2018, section 273.1387, subdivision 2.

This section gradually increases the percent of a property's eligible net tax capacity that is used to calculate the school building bond agricultural credit amount as follows:

- 50 percent for taxes payable in 2020
- 55 percent for taxes payable in 2021
- 60 percent for taxes payable in 2022

- 70 percent for taxes payable in 2023 and thereafter

*History:* The school building bond agricultural credit was enacted in 2017 to provide tax relief for owners of farm land in districts with bonded debt levies. All class 2a, 2b, and 2c property, other than the house, garage, and surrounding one acre of land of an agricultural homestead, is eligible for the credit. Prior to the enactment of this provision, the credit was equal to 40 percent of the property's eligible net tax capacity multiplied by the school debt tax rate.

**Effective Date:** Effective beginning with taxes payable in 2020.

## Taxing Authority and Levies

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### Levies

#### **Construction or Implementation Fund for Watershed Districts**

##### **First Special Session 2019, Chapter 6, Article 4, Sections 1 and 2**

Section 1 amends Minnesota Statutes 2018, section 103D.905, subdivision 5.

Section 2 amends Minnesota Statutes 2018, section 103D.905, subdivision 9.

Section 1 allows for the use of state grants for watershed district construction or implementation funds. Section 2 expands the levy authority of watershed districts to include money appropriated by law.

**Effective Date:** Effective beginning with taxes payable in 2020 and thereafter.

#### **Cities or Towns Historical Societies; Tax Levy**

##### **First Special Session 2019, Chapter 6, Article 4, Section 3**

Amends Minnesota Statutes 2018, section 138.053.

This section allows cities and towns to appropriate from their general funds an amount not to exceed 0.02418 percent of estimated market value for their respective historical societies.

**Effective Date:** Effective the day following final enactment.

#### **The State General Property Tax; Levy Amount**

##### **First Special Session 2019, Chapter 6, Article 4, Section 20**

Amends Minnesota Statutes 2018, section 275.025, subdivision 1.

This section reduces the state general property tax. The levy for commercial-industrial property is reduced from \$784,590,000 to \$737,090,000. The levy for seasonal-recreational property is reduced from \$44,190,000 to \$41,690,000.

**Effective Date:** Effective beginning with taxes payable in 2020.



### **Northwest Minnesota Multicounty Housing and Redevelopment Authority; Levy Authority Extended First Special Session 2019, Chapter 6, Article 4, Section 31**

Amends Laws 2008, chapter 366, article 5, section 33, as amended by Laws 2013, chapter 143, article 4, section 35.

This section extends the levy authority of the Northwest Minnesota Multicounty Housing and Redevelopment Authority from taxes levied in 2018, payable in 2019, to taxes levied 2023, payable 2024.

**Effective Date:** Effective beginning with taxes payable in 2019.

### **Cloquet Area Fire and Ambulance Special Taxing District First Special Session 2019, Chapter 6, Article 4, Sections 32 to 36**

Amends Minnesota Laws 2009, chapter 88, article 2, section 46, subdivision 1 to 5; subdivisions 1 and 3 were previously amended by Minnesota Laws 2013, chapter 143, article 4, sections 36 and 37.

These sections:

- Clarify the type of district by adding “Special” before “Taxing District.”
- Authorize the district to issue certificates of indebtedness or capital notes.
- Provide that if a municipality withdraws from the district, levies based on outstanding debts at the time of withdrawal remain in effect until they are satisfied.

**Effective Date:** Effective upon compliance by the Cloquet Area Fire and Ambulance Special Taxing District Board with Minnesota Statutes, section 645.021, subdivision 3.

## **Delinquency and Forfeiture**

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### **Purchase of Tax-forfeited Land with Financing First Special Session 2019, Chapter 6, Article 4, Section 23**

Amends Minnesota Statutes, section 282.01, subdivision 6.

This section provides a procedure for the commissioner of revenue to issue a conveyance (state deed) when tax-forfeited land is purchased through financing rather than as a cash sale. The procedure includes how to handle the conveyance in cases where the closing does not occur within a certain timeframe.

**Effective Date:** For conveyances issued by the commissioner of revenue after December 31, 2019.

# Economic Development and Tax Increment Financing (TIF)

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## TIF – Specific Districts

### Amendments to Existing TIF Districts and Creation of New TIF Districts

#### First Special Session 2019, Chapter 6, Article 7, Sections 1-9

These sections amend or permit the creation of the following districts:

- **Section 1: Hopkins (District 2-11)** – extends the duration of the district by four years; increases the percentage permitted for administrative expenses up to 10 percent; permits expenses for eliminating blight; and, increases the polling percentage permitted for the district to 25 percent.
- **Section 2: Bloomington (District No. 1-I, Bloomington Central Station)** – extends the five-year rule to a 21-year period.
- **Section 3: Edina (Southeast Edina Redevelopment Project Area)** – authorizes the creation of one or more housing districts if done by December 31, 2021.
- **Section 4: Alexandria (TIF District No. 50)** – extends the five-year rule to end by July 16, 2023.
- **Section 5: Anoka (Commuter Rail Transit Village)** – extends the five-year rule to end by April 7, 2023.
- **Section 6: Champlin (Mississippi Crossings)** – extends the five-year rule to 10 years; extends the duration of the district by five years.
- **Section 7: Duluth** – authorizes the creation of a redevelopment district along the Duluth Harbor; authorizes the use of increment to eliminate blight in the defined area and on seawalls and pier facings.
- **Section 8: Minneapolis (Upper Harbor Terminal)** – authorizes the creation of one or more redevelopment districts in the North Washington Industrial Park Redevelopment Project Area under certain conditions; exempts the district(s) from the requirement to spend increment on eliminating blight; increases the polling percentage permitted for the district to 35 percent; extends the five-year rule to 10 years.
- **Section 9: Roseville (Hazardous Substance Subdistrict No. 17A)** – authorizes the use of any or all of the increment for environmental remediation within the subdistrict.

## Public Finance

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### State Agricultural Society Financing

#### First Special Session 2019, Chapter 6, Article 8, Sections 1, 10, and 11

Amends Minnesota Statutes, section 37.31, subdivision 1.

Repeals section 37.31, subdivision 8.

Section 1 increases the maximum principal amount of issued and outstanding bonds that the State Agricultural Society may have at any time, except bonds for which refunding bonds or crossover refunding bonds of \$20,000,000 to \$30,000,000 have been issued.

Section 10 repeals a sunset for the State Agricultural Society to issue bonds, other than bonds to refund outstanding bonds, which is set to expire July 1, 2025.

*History:* The State Agricultural Society is a public corporation. This entity's purpose is to operate the Minnesota State Fair and manage the State Fairgrounds.

**Effective Date:** Effective on July 1, 2019.

### **Interest on Drainage Lien Principal**

#### **First Special Session 2019, Chapter 6, Article 8, Section 2**

Amends Minnesota Statutes, section 103E.611, subdivision 2.

This section requires that the interest rate for drainage lien principal not exceed a certain rate determined by the state court administrator or 6 percent, whichever is greater.

*History:* Before the law change, the maximum was the state court administrator's determined rate.

**Effective Date:** Effective on July 1, 2019.

### **School Districts; Bond Authorization**

#### **First Special Session 2019, Chapter 6, Article 8, Section 3**

Amends Minnesota Statutes, section 123B.595, subdivision 5.

This section removes solicitation of bids from the timeline for a school district to publish notice of intended projects, the amount of the bond issue, and the total amount of district indebtedness. The notice must be published at least 20 days before the earlier of the issuance of bonds or the final certification of levies.

**Effective Date:** Effective on July 1, 2019.

### **County Authority for Transportation Sales and Use Tax; Bonding**

#### **First Special Session 2019, Chapter 6, Article 8, Sections 4 to 6**

Amends Minnesota Statutes, section 297A.993, subdivisions 1, 2, and adds subdivision 4.

These sections clarify that all counties have authority to impose a transportation sales and use tax and issue bonds secured by a transportation sales and use tax.

*History:* Previously, this authority was limited to counties "outside the metropolitan transportation area." Counties within the metropolitan transportation area were those that were part of the County Transit Improvement Board, which dissolved in September 2017.

**Effective Date:** Effective on July 1, 2019.

### **Municipalities; Bankruptcy Petition**

#### **First Special Session 2019, Chapter 6, Article 8, Section 7**

Amends Minnesota Statutes, section 471.831.

This section updates language referencing the United States Bankruptcy Code and the definition of "municipality" for the purpose of capital improvement bonds.

**Effective Date:** Effective on July 1, 2019.

## Public Facilities Project

### First Special Session 2019, Chapter 6, Article 8, Section 8

Amends Minnesota Statutes, section 474A.02, subdivision 22b.

This section changes part of the definition of a public facilities project so that an eligible facility used for district heating or cooling can be privately or publicly owned, rather than only being owned by a nonprofit organization.

**Effective Date:** Effective on July 1, 2019.

## Authority of Towns to Issue Capital Improvement Bonds

### First Special Session 2019, Chapter 6, Article 8, Section 9

Amends Minnesota Statutes, section 475.521, subdivision 1.

This section extends the authority of a town board to issue capital improvement bonds without holding a town meeting to all towns, rather than being limited to certain metropolitan towns.

**Effective Date:** Effective on July 1, 2019.

# Miscellaneous

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## Certificate of Real Estate Value (eCRV), Increase eCRV Threshold

### Regular Session 2019, Chapter 1, Article 4, Section 8

Amends Minnesota Statutes 2018, section 272.115, subdivision 1.

This section amends the threshold for when an electronic certificate of real estate (eCRV) must be filed with the county. Now, an eCRV only needs to be filed if the real estate sold is in excess of \$3,000. This new threshold matches the deed tax threshold.

*History:* Previously, a certificate of real estate value was required for sales with consideration in excess of \$1,000.

**Effective Date:** Effective for certificates of real estate value filed after December 31, 2019.

## Certificate of Real Estate Value (eCRV), Increase Deed Tax Threshold

### Regular Session 2019, Chapter 1, Article 4, Section 24

Amends Minnesota Statutes 2018, section 287.21, subdivision 1.

This section amends the threshold for determination of deed tax from \$500 to \$3,000. When consideration is \$3,000 or less, the tax is \$1.65. When consideration exceeds \$3,000, the tax is 0.0033 of the net consideration. This threshold matches the eCRV filing threshold.

*History:* Previously, the threshold for determining the deed tax was \$500. When consideration was \$500 or less, the required tax was \$1.65. When consideration exceeded \$500, the tax was 0.0033 of the net consideration.

**Effective Date:** Effective for deeds recorded after December 31, 2019.

## **Senior Citizens' Property Tax Deferral Program Application Deadline**

### **First Special Session 2019, Chapter 6, Article 4, Section 26**

Amends Minnesota Statutes, section 290B.04, subdivision 1.

This section changes the deadline to apply for the senior citizens' property tax deferral program from July 1 to November 1, allowing seniors to apply closer to the second-half tax due date.

**Effective Date:** Beginning with applications submitted in 2019.

## **Additional Border City Allocation of \$750,000**

### **First Special Session 2019, Chapter 6, Article 5, Section 3**

Amends Minnesota Statutes 2018, section 469.169, by adding subdivision 21.

This section allocates an additional \$750,000 annually for businesses located in border city enterprise zones along the western border of Minnesota. The additional allocation reduces taxes for new or existing businesses who apply to the city if the city deems these reductions necessary to retain existing businesses or attract new businesses. The additional \$750,000 will be available until used, and allocated among the cities on a per capita basis.

**Effective Date:** Effective on July 1, 2020.

## **Border City Enterprise Zones Clarification on Restrictions**

### **First Special Session 2019, Chapter 6, Article 5, Section 4**

Amends Minnesota Statutes 2018, section 469.171, subdivision 4.

This section clarifies that automobile sales and service facilities are included in the types of property ineligible for the Border City Enterprise Zone state tax reduction. This section also clarifies that franchised retail food or beverage facilities that are required to be located in Minnesota are not eligible for tax reductions.

**Effective Date:** Effective the day following final enactment.

## **Minneapolis Employee Retirement Fund (MERF) State Aid**

### **First Special Session 2019, Chapter 6, Article 11, Sections 13 and 14**

Amends Minnesota Statutes, sections 353.27, subdivision 3c, and 353.505.

These sections reduces the employer supplemental contributions paid by the city of Minneapolis and related entities to PERA on behalf of the Minneapolis Employee Retirement Fund (MERF), beginning in calendar year 2019, from \$31,000,000 to \$21,000,000. The state's contribution to PERA on behalf of MERF is increased from \$6,000,000 to \$16,000,000. The state's contribution is paid by Minnesota Management and Budget.

**Effective Date:** Effective the day following final enactment.

## **Property Record Information System of Minnesota (PRISM) language update**

### **First Special Session 2019, Chapter 6, Article 18, Sections 1, 5-13, 16-18, 19**

Amends Minnesota Statutes, sections 270C.85, subdivision 2; 273.061, subdivision 9; 273.0755; 273.113, subdivision 3; 273.119, subdivision 2; 273.1231, subdivision 3; 273.1384, subdivision 3; 273.1387, subdivision 3; 273.18; 275.025, subdivision 1; 290B.09, subdivision 1; 469.177, subdivision 1.

Repeals Minnesota Statutes, section 275.29.

- Section 1 states that the commissioner of revenue shall prescribe the content, format, manner, and time of filing of all required reports and certifications, specifically allowing for parcel-level property tax information reports.
- Sections 5 to 13 and 16 to 18 remove language referring to abstracts and replace with a reference to section 270C.85.
- Section 19 repeals the statute specific to the abstract of tax list, which is now included in the requirements of section 270C.85.

*History:* These changes reflect the transition from reporting property tax data at the aggregate (abstract) level, to reporting data at a tax parcel level. Counties have been reporting parcel-level data through the Property Records Information System of Minnesota (PRISM) since 2016. This language reflects updated practices.

**Effective Date:** Effective the day following final enactment.

### **PRISM; Deadline for Assessors**

#### **First Special Session 2019, Chapter 6, Article 18, Section 4**

Amends Minnesota Statutes, section 270C.91.

This section removes references to abstracts and states that any change in the net tax capacity of a property, as revised by the State Board of Equalization, must be mailed to the county auditor on or before June 30.

**Effective Date:** Effective the day following final enactment.

### **PRISM; County Board of Appeal and Equalization Records**

#### **First Special Session 2019, Chapter 6, Article 18, Section 14**

Amends Minnesota Statutes, section 274.16.

This section removes references to abstracts and clarifies that a copy of the County Board of Appeal and Equalization records must be sent to the commissioner of revenue within five days of the final action of the board.

**Effective Date:** Effective the day following final enactment.

### **PRISM; Corrected Lists**

#### **First Special Session 2019, Chapter 6, Article 18, Section 15**

Amends Minnesota Statutes, section 274.16.

This section removes the reference to abstracts in describing duplicates of the assessment lists that shall be made when the county board of equalization makes corrections to the lists.

**Effective Date:** Effective the day following final enactment.

### **Language Cleanup Referencing Persons and Veterans with a Disability and Persons Who Are Blind**

#### **First Special Session 2019, Chapter 6, Article 24 Section 1, 2, 3, 4, 5, 18, 19**

Section 1 amends Minnesota Statutes, section 272.02, subdivision 27.

Section 2 amends Minnesota Statutes, section 272.02, subdivision 8.

Section 3 Amends Minnesota Statutes, section 273.032.

Section 4 Amends Minnesota Statutes, section 273.13, subdivision 22.

Section 5 Amends Minnesota Statutes, section 273.13, subdivision 34.

Section 18 Amends Minnesota Statutes, section 290A.09.

Section 19 Amends Minnesota Statutes, section 297A.61, subdivision 18.

These sections update language in various statutes referencing veterans with a disability, persons with a disability, and persons who are blind.

*History:* Previously, the statutes did not include people-first language.

**Effective Date:** Effective the day following final enactment

### **Supplemental Benefit Reimbursement**

#### **First Special Session 2019, Chapter 8, Article 4, Section 11**

Amends Minnesota Statutes, section 424A.10, subdivision 1.

This section expands the definition of a survivor of a deceased active or deferred volunteer firefighter to include the designated beneficiary of the deceased firefighter, or if none designated, the estate of the deceased firefighter.

*History:* Previously, a survivor supplemental benefit could only be paid to the surviving spouse or, if none, the surviving child or children.

**Effective Date:** January 1, 2020, and applies to supplemental benefits paid by a relief association in 2019 and thereafter for the death of an active or deferred firefighter that occurred on or after January 1, 2019.

# Classification Rate Tables

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**Classification Rates - 2019 Assessment**

Class	Description	Tiers	Class Rate	State General Rate
1a	Residential Homestead	First \$500,000	1.00%	N/A
		Over \$500,000	1.25%	N/A
1b	Homestead of Persons who are Blind/Disabled [classified as 1a or 2a]	First \$50,000	0.45%	N/A
	[classified as 1a or 2a]	\$50,000 - \$500,000	1.00%	N/A
		Over \$500,000	1.25%	N/A
1c	Ma & Pa Resort	First \$600,000	0.50%	N/A
		\$600,000 - \$2,300,000	1.00%	N/A
		Over \$2,300,000	1.25%	1.25%
1d	Housing for Seasonal Workers	First \$500,000	1.00%	N/A
		Over \$500,000	1.25%	N/A
2a	Agricultural Homestead - House, Garage, 1 Acre (HGA)	First \$500,000	1.00%	N/A
		Over \$500,000	1.25%	N/A
2a/2b	Agricultural Homestead - First Tier	First \$1,880,000	0.50%	N/A
2a/2b	Farm Entities Excess First Tier	Unused First Tier	0.50%	N/A
2a	Agricultural - Non-Homestead or Excess First Tier		1.00%	N/A
2b	Rural Vacant Land		1.00%	N/A
2c	Managed Forest Land		0.65%	N/A
2d	Private Airport		1.00%	N/A
2e	Commercial Aggregate Deposit		1.00%	N/A
3a	Commercial/Industrial/Utility ( <i>not including utility machinery</i> )	First \$100,000	1.50%	N/A
		\$100,000 - \$150,000	1.50%	1.50%
		Over \$150,000	2.00%	2.00%
	Electric Generation Public Utility Machinery		2.00%	N/A
	All Other Public Utility Machinery		2.00%	2.00%
	Transmission Line Right-of-Way		2.00%	2.00%
4a	Residential Non-Homestead 4+ Units		1.25%	N/A
4b(1)	Residential Non-Homestead 1-3 Units		1.25%	N/A
4b(2)	Unclassified Manufactured Home		1.25%	N/A
4b(3)	Agricultural Non-Homestead Residence (2-3 units)		1.25%	N/A
4b(4)	Unimproved Residential Land		1.25%	N/A
4bb(1)	Residential Non-Homestead Single Unit	First \$500,000	1.00%	N/A
		Over \$500,000	1.25%	N/A
4bb(2)	Agricultural Non-Homestead Single Unit - (HGA)	First \$500,000	1.00%	N/A
		Over \$500,000	1.25%	N/A
4bb(3)	Condominium Storage Unit	First \$500,000	1.00%	N/A
		Over \$500,000	1.25%	N/A
4c(1)	Seasonal Residential Recreational Commercial (resort)	First \$500,000	1.00%	1.00%
		Over \$500,000	1.25%	1.25%
4c(2)	Qualifying Golf Course		1.25%	N/A
4c(3)(i)	Non-Profit Community Service Org. (non-revenue)		1.50%	N/A
	Congressionally Chartered Veterans Organization (non-revenue)		1.00%	N/A
4c(3)(ii)	Non-Profit Community Service Org. (donations)		1.50%	1.50%
	Congressionally Chartered Veterans Organization (donations)		1.00%	1.00%
4c(4)	Post-Secondary Student Housing		1.00%	N/A
4c(5)(i)	Manufactured Home Park		1.25%	N/A
4c(5)(ii)	Manufactured Home Park (>50% owner-occupied)		0.75%	N/A
4c(5)(ii)	Manufactured Home Park (50% or less owner-occupied)		1.00%	N/A
4c(5)(iii)	Class I Manufactured Home Park		1.00%	N/A
4c(6)	Metro Non-Profit Recreational Property		1.25%	N/A
4c(7)	Certain Non-Comm. Aircraft Hangars and Land (leased land)		1.50%	N/A
4c(8)	Certain Non-Comm. Aircraft Hangars and Land (private land)		1.50%	N/A
4c(9)	Bed & Breakfast		1.25%	N/A
4c(10)	Seasonal Restaurant on a Lake		1.25%	N/A
4c(11)	Marina	First \$500,000	1.00%	N/A
		Over \$500,000	1.25%	N/A
4c(12)	Seasonal Residential Recreational Non-Commercial	First \$76,000	1.00%	0.40%
		\$76,000 - \$500,000	1.00%	1.00%
		Over \$500,000	1.25%	1.25%
4d	Low Income Rental Housing (Per Unit)	First \$150,000	0.75%	N/A
		Over \$150,000	0.25%	N/A
5(1)	Unmined Iron Ore and Low-Grade Iron-Bearing Formations		2.00%	2.00%
5(2)	All Other Property		2.00%	N/A

**Classification Rates - 2020 Assessment**

Class	Description	Tiers	Class Rate	State General Rate
1a	Residential Homestead	First \$500,000	1.00%	N/A
		Over \$500,000	1.25%	N/A
1b	Homestead of Persons who are Blind/Disabled [classified as 1a or 2a] [classified as 1a or 2a]	First \$50,000	0.45%	N/A
		\$50,000 - \$500,000	1.00%	N/A
		Over \$500,000	1.25%	N/A
1c	Ma & Pa Resort	First \$600,000	0.50%	N/A
		\$600,000 - \$2,300,000	1.00%	N/A
		Over \$2,300,000	1.25%	1.25%
1d	Housing for Seasonal Workers	First \$500,000	1.00%	N/A
		Over \$500,000	1.25%	N/A
2a	Agricultural Homestead - House, Garage, 1 Acre (HGA)	First \$500,000	1.00%	N/A
		Over \$500,000	1.25%	N/A
2a/2b	Agricultural Homestead - First Tier	***TBD - 2020***	0.50%	N/A
2a/2b	Farm Entities Excess First Tier	Unused First Tier	0.50%	N/A
2a	Agricultural - Non-Homestead or Excess First Tier		1.00%	N/A
2b	Rural Vacant Land		1.00%	N/A
2c	Managed Forest Land		0.65%	N/A
2d	Private Airport		1.00%	N/A
2e	Commercial Aggregate Deposit		1.00%	N/A
3a	Commercial/Industrial/Utility (not including utility machinery)	First \$100,000	1.50%	N/A
		\$100,000 - \$150,000	1.50%	1.50%
		Over \$150,000	2.00%	2.00%
		Electric Generation Public Utility Machinery	2.00%	N/A
	All Other Public Utility Machinery	2.00%	2.00%	
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		Over \$500,000	1.25%	1.25%
4c(2)	Qualifying Golf Course		1.25%	N/A
4c(3)(i)	Non-Profit Community Service Org. (non-revenue) Congressionally Chartered Veterans Organization (non-revenue)		1.50%	N/A
			1.00%	N/A
4c(3)(ii)	Non-Profit Community Service Org. (donations) Congressionally Chartered Veterans Organization (donations)		1.50%	1.50%
			1.00%	1.00%
4c(4)	Post-Secondary Student Housing		1.00%	N/A
4c(5)(i)	Manufactured Home Park		1.25%	N/A
4c(5)(ii)	Manufactured Home Park (>50% owner-occupied)		0.75%	N/A
4c(5)(iii)	Manufactured Home Park (50% or less owner-occupied)		1.00%	N/A
4c(5)(iii)	Class I Manufactured Home Park		1.00%	N/A
4c(6)	Metro Non-Profit Recreational Property		1.25%	N/A
4c(7)	Certain Non-Comm. Aircraft Hangars and Land (leased land)		1.50%	N/A
4c(8)	Certain Non-Comm. Aircraft Hangars and Land (private land)		1.50%	N/A
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		\$76,000 - \$500,000	1.00%	1.00%
		Over \$500,000	1.25%	1.25%
4d	Low Income Rental Housing (Per Unit)	***TBD - 2020***	0.75%	N/A
		***TBD - 2020***	0.25%	N/A
5(1)	Unmined Iron Ore and Low-Grade Iron-Bearing Formations		2.00%	2.00%
5(2)	All Other Property		2.00%	N/A