

Summary Of 2000 Property Tax Laws

2000 Minnesota Legislative Session

September, 2000

FROM THE DIRECTOR

September 8, 2000

The Property Tax Division of the Minnesota Department of Revenue is pleased to provide this summary of the property tax law changes passed by the 2000 Minnesota Legislature during the regular session and signed by the Governor.

The purpose of the *2000 Summary* is to provide property tax administrators, and their service organizations, with an organized, condensed source of information to make them aware of legislative changes affecting the property tax laws.

It should be noted that, except for a few cases that may involve the Department of Revenue, the *2000 Summary* does not cover the property tax laws that specifically relate to school districts. This dimension of the property tax system is handled by the Minnesota Department of Children, Families and Learning: (651) 582-1612.

If you have suggestions for improving future editions of the *Summary*, please contact Julie Rosalez at (651) 296-0333.

Sincerely,

A handwritten signature in black ink, appearing to read "Deb Volkert". The signature is fluid and cursive, with the first name "Deb" and last name "Volkert" clearly distinguishable.

Deb Volkert, Acting Director
Property Tax Division

Laws Included in the 2000 Summary

<u>Subject</u>	<u>H.F./S.F. Numbers</u>	<u>Chapter Number</u>	<u>Date Signed</u>
Private sale of tax-forfeited land bordering on public water	SF 3379	348	4/10/2000
Special levy for lake improvement district operating costs	SF 2968	396	4/14/2000
Creation of economic development authorities	HF 2591	484	5/15/00
Omnibus Tax Bill	HF 4127	490	5/15/2000
Authority to create special service without special legislation	SF 3730	493	5/30/00

TABLE OF CONTENTS

<u>SUBJECT HEADING</u>	<u>PAGE</u>
-------------------------------	--------------------

From the Director

List of 2000 Laws

A. PROPERTY ASSESSMENT

Types of Special Assessments..... 1

Exempt Property..... 7

B. PROPERTY CLASSIFICATION

Class 3: C/I Property, Employment Property, Public Utilities..... 8

Class 4: Rental and Seasonal Property..... 9

Class 5: Miscellaneous Property 10

Table of Class Rates..... 11

C. PROPERTY TAX LEVIES AND LEVY LIMITATIONS

City Levies 15

County Levies 17

Overall Levy Limitations 19

Special Taxing District Levies 22

Town Levies..... 25

D. TAX INCREMENT FINANCING AND FISCAL DISPARITIES

Tax Increment Financing: General Provisions..... 26

Tax Increment Financing: Specific Districts..... 29

TABLE OF CONTENTS

SUBJECT HEADING	PAGE
E. PROPERTY TAX COLLECTION AND DISTRIBUTION	
Refunds of Mistakenly Billed Taxes.....	30
Special Assessments	32
F. ABATEMENTS	
Economic Development Tax Abatements.....	34
G. PROPERTY TAX AIDS, CREDITS, AND REIMBURSEMENTS	
Property Tax Aids	36
H. PROPERTY TAX AIDS, CREDITS, AND REIMBURSEMENTS	
Property Tax Credits	38
I. LOCAL GOVERNMENT AID (LGA)	
County Criminal Justice Aid (CCJA)	39
Family Preservation Aid (FPA)	40
Local Government Aid (LGA).....	41
J. Truth in Taxation	
Public Hearing	43
K. Tax-Forfeited Land	
Sale of Land Bordering on Public Water	44
INDEX.....	45

2000 SUMMARY

Notes

**CHAPTER 490, ARTICLE 5, SECTION 1 AND 2
AIRFLIGHT PROPERTY TAX**

To clarify that the general lien for this personal property tax attaches on the January 2 valuation date for taxes payable in the following year. In addition, special provisions are repealed that required the attorney general to bring an action in court if the tax was not paid on the due date. Payment of the tax, penalties, and interest will now be enforced by the commissioner of revenue under the statutory powers and procedures applicable to all state taxes administered by the commissioner.

Amends Minnesota Statute 270.072, subd. 2; adds Minnesota Statute 270.072, subd. 6; and, repeals Minnesota Statute 270.072, subd. 5, and Minnesota Statute 270.075, subds. 3 and 4.

Effective for taxes payable in 2001 and thereafter.

**CHAPTER 490, ARTICLE 5, SECTION 15
VALUATION OF UTILITY PROPERTIES**

The commissioner of revenue, and not the local assessor, will be responsible for valuations of taxable wind energy conversion systems located on land not owned by the owner and operator of the system.

Minnesota Statute 273.37, subd. 3, is amended for the 2000 assessment and thereafter.

CHAPTER 490, ARTICLE 5, SECTION 16

A new section, Minnesota Statute 273.372. This change provides that all administrative and judicial appeals by utility companies concerning the commissioner's determination of the exemption, valuation or classification of utility property whether by order or recommendation are to be brought against the commissioner, instead of being brought within the county or taxing district where the property is located.

Effective for appeals related to the 1999 assessment year and thereafter.

**CHAPTER 490, ARTICLE 2
AGRICULTURAL ASSISTANCE PAYMENTS**

Production Year 1998. The provisions of the 1999 (crop year 1998) agricultural assistance program administered by the Department of Revenue are amended to clarify that farm operators who care for the livestock of other farmers, such as feedlot operators, qualify as livestock producers for these purposes. In addition, farmers now have until June 30, 2000, (was September 30, 1999) to file a Form AG-1, agricultural assistance application for production year 1998, with the Department of Revenue. The extended filing deadline applies to both the per-acre payment option and the refund of property taxes option.

Production Year 2000. For a production year 2000, an agricultural assistance program will be administered by the Department of Agriculture. The year 2000 program covers individuals, fiduciaries, estates, partnerships, joint farm ventures, and corporations operating a farm in counties affected by the 1999 presidentially-declared disaster. The eligible counties are Aitkin, Becker, Beltrami, Carlton, Cass, Clay, Clearwater, Cook, Crow Wing, Hubbard, Itasca, Kanabec, Kittson, Koochiching, Lake, Lake of the Woods, Mahnommen, Marshall, Mille Lacs, Morrison, Norman, Otter Tail, Pennington, Pine, Polk, Red Lake, Roseau, St. Louis, Todd, Wadena, and Wilkin. The payments are \$4 for each acre on which the farmer has federal multi-peril crop and revenue insurance, hail and wind crop insurance, or catastrophic crop insurance for the 2000 crop year. The payments may not exceed \$5,600 for a particular farmer or married couple. Claims must be submitted to the commissioner of agriculture by September 30, 2000, and payments will be made October 1, 2000, or within 45 days of the application, whichever is later.

**CHAPTER 490, ARTICLE 5, SECTION 3
ECONOMIC DEVELOPMENT: PUBLIC USE PROPERTY**

Allows cities with a population of 5,000 or less and located outside of the seven-county metro area to hold property for later resale for economic development purposes for up to 15 years without being subject to property taxes.

The limit remains at eight years for all other political subdivisions.

Amends Minnesota Statute 272.02, subd. 39.

Effective for the year 2000 property tax assessment (taxes payable in 2001) and thereafter.

**CHAPTER 490, ARTICLE 5, SECTION 5
CERTIFICATES OF REAL ESTATE VALUE**

The information required to be included on a certificate of real estate value form is limited to the information required to be included on certificates of value as of the date that the deed or other conveyancing document is acknowledged by its maker.

Amends Minnesota Statute 272.115, subd. 1.

Effective May 16, 2000, and thereafter.

**CHAPTER 490, ARTICLE 5, SECTION 7
HOMESTEAD: TRUST PROPERTY**

Trust-held property will qualify for the property tax homestead classification if the person using it for homestead purposes is: (i) the grantor of the trust; (ii) the spouse or surviving spouse of the grantor; (iii) the relative or surviving relative of the grantor, if the relative meets the requirements in Minnesota Statute 273.124, subd. 1, par. (c) or (d); or, (iv) a shareholder, partner or member of a family farm corporation, or of a partnership, joint farm venture or limited liability company operating a family farm, where the corporation, partnership, joint venture or limited liability company rents the land from the trust and the shareholder, partner or member is actively farming the property.

(The inclusion of limited liability companies in this statute reflects similar changes made to the Minnesota Corporate and Partnership Farming statute under Minnesota Laws 2000, chapter 477).

Although the law no longer includes persons who have an unqualified legal right under the terms of the trust agreement in the list of eligible homestead claimants, properties classified as homesteads under the precept for property taxes payable in 2000 are allowed to maintain the classification during the term of those conditions.

For purposes of the new provisions, a grantor is specifically defined to be the person who creates a testamentary, inter vivos, revocable or irrevocable trust by written instrument or through the exercise of a power of appointment.

Amends Minnesota Statute 273.124, subd 1, and add a new subdivision 21.

Effective for taxes payable in 2001 and thereafter.

**CHAPTER 490, ARTICLE 5, SECTION 7
HOMESTEAD: AGRICULTURAL RELATIVE**

The relative-homestead provision for agricultural property was expanded to allow homestead treatment if the agricultural property is occupied by a grandchild of the owner.

Previously, the agricultural relative homestead provision was only afforded to fathers, mothers, sons and daughters.

Amends Minnesota Statute 273.124, subds. 1, 8 and 14.

Effective for taxes payable in 2001 and thereafter.

**CHAPTER 490, ARTICLE 5, SECTION 8
HOMESTEAD: FAMILY FARM CORPORATION, FAMILY FARM
PARTNERSHIP, JOINT FARM VENTURES AND LIMITED LIABILITY
COMPANIES**

Expands homestead treatment for agricultural land held under newly defined conditions and combinations of ownership.

Expands agricultural homestead treatment for land owned by a family farm corporation, or by a partnership operating a family farm to include land owned by joint farm ventures and limited liability companies. A joint farm venture means a cooperative agreement between two enterprises that are authorized to operate farmland under Minnesota Statute 500.24. A limited liability company for these purposes is defined in Minnesota Statute 322B.03, subd. 28. This provision also encompasses residences of shareholders, partners or members that are located on the farm; and, agricultural lands that are owned by shareholders, partners or members, if the lands are leased by the corporation, partnership, joint venture, or limited liability company; but, in all cases the claimant who resides on the property must be actively or actually engaged in farming the agricultural portion.

(The inclusion of limited liability companies in this statute reflects similar changes made to the Minnesota corporate and Partnership Farming statute under Minnesota Laws 2000, Chapter 477.)

Amends Minnesota Statute 273.124, subds. 1, 8 and 14

Effective for taxes payable in 2001 and thereafter.

**CHAPTER 490, ARTICLE 5, SECTION 9
HOMESTEAD: SPECIAL PROVISIONS**

Extends agricultural relative homestead treatment to detached agricultural land of at least 40 contiguous acres for the 2000 assessment and thereafter if the owner's son or daughter actively farms the land. The son or daughter must also be a Minnesota resident, and live within four townships or cities of the land. In this situation, the qualifying land will be considered a part of the owner's homestead; which allows the son or daughter to maintain their own residential or agricultural homestead. The referenced relationships may be by blood or marriage.

Previous to this law change, detached agricultural land of a least 40 contiguous acres could be classified as a part of the homestead of the owner if the owner actively farmed the land; the owner was a Minnesota resident; neither the owner nor their spouse claimed another agricultural homestead in Minnesota; and, the owner lived within four townships or cities of the land.

A new provision also provides homestead treatment in situations where the owner of qualified agricultural-use property of 40 acres or more lives on a separate parcel. The parcel with residence can qualify for the agricultural classification if the parcel is used for noncommercial crop storage or drying.

An additional provision extends homestead treatment to detached agricultural land of at least 40 contiguous acres that is owned by a family farm corporation, joint farm venture, limited liability company, or a partnership operating a family farm, if there is a shareholder, partner or member actively farming the land; that person is a Minnesota resident who lives within four townships of the land; and, neither that person nor their spouse claims another agricultural homestead in Minnesota.

Amends Minnesota Statute 273.124, subds. 1, 8 and 14

Effective for taxes payable in 2001 and thereafter.

**CHAPTER 490, ARTICLE 5, SECTIONS 20 - 27
SENIOR CITIZEN PROPERTY TAX DEFERRAL**

The Senior Citizen Property Tax Deferral law was amended to allow persons who have unpaid special assessments or property taxes, penalties, or interest existing against their property to qualify for participation in the program, if they meet all of the laws other requirements. Previous to the amendment, in order to qualify, there could be no delinquent property taxes, penalties, interests or delinquent special assessments on the property.

An additional amendment changes the unencumbered equity that an applicant must have in the subject property in order to be eligible for deferral under this program. The total of unpaid debts secured by mortgages and other liens against the property cannot exceed 75 percent (previously 30 percent) of the assessors estimated market value of the property.

A technical language change also clarifies that property remains eligible under this program so long as it is owned and occupied by at least one qualified owner.

Amends Minnesota Statute 290B.03, subd. 1; Minnesota Statute 290B.04 by adding a new subdivision 7, 290B.05, subds. 1 and 3; Minnesota Statute 290B.07; Minnesota Statute 290B.08, subds. 1 and 2; Minnesota Statute 290B.09, subd. 2.

Effective for deferrals of taxes for payable 2001 and thereafter, except that homeowners who previously did not qualify because of delinquent property taxes, penalties, interest, delinquent special assessments or whose debt limit had exceeded the 30 percent restriction may apply to the commissioner by August 1, 2000, or July 1 in subsequent years and be eligible for a deferral of taxes payable in 2000 and thereafter.

**CHAPTER 490, ARTICLE 5, SECTION 38
FOREST LAND TAXATION STUDY**

The commissioner of revenue, in cooperation with the state forest resources council, is to study the taxation of forest land. The study must include a review of current property taxes on these lands, as well as recommendations for changes in tax policy in order to encourage productivity, maintain sustainable forests, and protect local tax bases. The study must be submitted to the house and senate tax committees by December 1, 2000.

Effective the day following final enactment.

**CHAPTER 490, ARTICLE 5, SECTION 4
NEW ELECTRIC GENERATING FACILITY**

The new subdivision provides an exemption for the machinery, equipment and other personal property of an electric generating facility designed to provide peaking, emergency backup or contingency services, if: construction is commenced after January 1, 2000, and before January 1, 2004; natural gas is the primary fuel; the facility is located within 20 miles of parallel existing natural gas pipelines of 16 and 14 inches and a 345-kilovolt electric transmission line; and, a certificate of need is issued under Minnesota Statute 216B.243. Electric transmission lines and gas pipelines, and the related interconnections that are appurtenant to the facility are not included in the exemption. A facility, meeting these definitions, is proposed for a location in Mower county.

Amends Minnesota Statute 272.02, by adding the new subdivision 44.

Effective for the year 2001 property tax assessment, (taxes payable in 2002) and thereafter.

**CHAPTER 490, ARTICLE 5, SECTION 11
TRAVEL TRAILER DECKS AND SHEDS**

Exempts certain improvements on sites leased to travel trailers that are not assessed as real estate. The purpose of this section is to eliminate the necessity of a county having to send tax statements that cost more to process than the amount of tax collected. It applies only to improvements made on rental sites occupied by travel trailer sites that are licensed or assessed as personal property. Improvements to travel trailers are taxable only if their combined value exceeds \$500. If the value does not exceed \$500, the combined value of the improvements is exempt.

These improvements are taxed to the lessee as personal property in the same manner as manufactured home personal property taxes. Such taxes are assessed and payable in the same year.

Amends Minnesota Statute 273.125, subd. 8.

Effective for the year 2000 assessment and thereafter.

**CHAPTER 490, ARTICLE 5, SECTION 12
PROPERTY TAX COMMERCIAL-USE CLASSIFICATIONS**

Preferred Commercial Class Rates. Minnesota Statute 273.13, subd. 24, is amended to make three changes. (1) Effective for taxes payable in 2000 and thereafter, the application of the preferred-commercial class rate of 2.4 percent for taxable utility property is clarified so that utility property consisting of fixtures (i.e., poles, wires or pipes) does qualify for the preferred rate with respect to one parcel per county per owner. This change is made effective for taxes payable in 2000 and thereafter since it clarifies the intent of the 1999 law change that moved taxable utility property from class 5 to class 3.

**CHAPTER 490, ARTICLE 5, SECTION 12
PREFERRED COMMERCIAL CLASS RATES-UTILITY PROPERTY**

Clarifies previous language to allow utility property consisting of fixtures (i.e., poles, wires, or pipes) to qualify for the preferred classification rate of 2.4 percent with respect to one parcel per county per owner.

Amends Minnesota Statute 273.13, subd. 24.

Effective for taxes payable in 2000 and thereafter.

**CHAPTER 490, ARTICLE 5, SECTION 12
CLASS RATES FOR CONTIGUOUS PARCELS**

Modified the preferred commercial class rate for contiguous parcels owned by the same person or entity. If contiguous parcels each contain a separate business housed in a separate structure, each parcel will qualify for the 2.4 percent class rate on the first \$150,000 of market value; even though they are owned by the same person or entity. Property owners must notify the appropriate assessor by July 1 of the assessment year in order to receive this treatment.

Clarifies that parcels of commercial industrial property which are separated by vacant land are considered to be non-contiguous and that connection only by power lines or pipelines is not sufficient to make the parcels contiguous.

Modified the preferential class rate provisions for "transit zone" property so that references to an entity or a parent entity are replaced by references to an entity or its affiliate.

Amends Minnesota Statute 273.12, subd. 24.

Effective for taxes payable in 2001 and thereafter.

**CHAPTER 490, ARTICLE 5, SECTION 13
NON-COMMERCIAL AIRCRAFT HANGERS**

Provides that leased or privately owned noncommercial aircraft storage hangars and the land on which they are situated are to be classified as 4c and taxed at a class rate of 1.65 percent, provided that:

- (1) the land is on an airport owned or operated by a city, town, county, the metropolitan airports commission, or a group thereof; and
- (2) the land lease, or other ordinance or signed agreement restricting the use of the leased premises prohibits commercial activity from taking place at the hangar.

Under prior law they were in the “all other” class.

Also requires that if a hangar classified as 4c is sold after June 30, 2000, the new owner must file a copy of the bill of sale with the county assessor within 60 days of the sale.

Amends Minnesota Statute 273.13, subd. 25.

Effective for taxes payable in 2001 and thereafter.

**CHAPTER 490, ARTICLE 5, SECTION 6
GREEN ACRES CLASSIFICATION**

Provides Green Acres treatment for noncontiguous agricultural land that is farmed with qualifying agricultural land, if the noncontiguous parcel is within four townships (previously two) of the qualifying land.

This change is a follow-up to the 1998 changes made in the agricultural homestead definition provided in Minnesota Statute 273.14, subd. 14, paragraph (b), under which noncontiguous land up to four townships away were included in the agricultural homestead for property tax purposes.

Amends Minnesota Statute 273.111, subd. 3.

Effective for taxes payable in 2000 and thereafter.

**CHAPTER 490, ARTICLE 5, SECTION 40
LOW AND MODERATE INCOME HOUSING**

Repealed Minnesota Statute 273.127 which set up “transition class rates” for low or moderate income rental housing that qualified for a preferential property tax class rate prior to the low and moderate income rental housing property tax reform in 1997, but which could not, because of those reforms, qualify for the associated preferential class rates in subsequent years.

This statute is repealed because the transitional class rates provided for taxes payable in 2000, the last year the statute would have been applicable, were higher than the class rates for apartments generally.

Effective for taxes payable in 2000 and thereafter.

Taxes Payable 2000 and 2001

		Payable 2000			Payable 2001
<u>Class</u>	<u>Real Property Description</u>	<u>Class Rate</u>		<u>Real Property Description</u>	<u>Class Rate</u>
1a	Residential homestead		1a	Residential homestead	
	first \$76,000	1.00%		first \$76,000	1.00%
	over \$76,000	1.65%		over \$76,000	1.65%
1b	Blind/Paraplegic Veteran/Disabled homestead		1b	Blind/Paraplegic Veteran/Disabled homestead	
	agricultural:			agricultural:	
	first \$32,000	0.45%		first \$32,000	0.45%
	non-agricultural:			non-agricultural:	
	first \$32,000	0.45%		first \$32,000	0.45%
1c	Commercial seasonal - recreational residential - under 250 days and includes homestead	1.00%	1c	Commercial seasonal - recreational residential - under 250 days and includes homestead	1.00%
1d	Migrant housing (structures only)		1d	Migrant housing (structures only)	
	first \$76,000	1.00%		first \$76,000	1.00%
	over \$76,000	1.65%		over \$76,000	1.65%
2a	Agricultural homestead		2a	Agricultural homestead	
	House, Garage, One Acre:			House, Garage, One Acre:	
	first \$76,000	1.00%		first \$76,000	1.00%
	over \$76,000	1.65%		over \$76,000	1.65%
	Remainder of Farm:			Remainder of Farm:	
	first \$115,000	0.35%		first \$115,000	0.35%
	\$115,000 - \$600,000	0.80%		\$115,000 - \$600,000	0.80%
	over \$600,000	1.20%		over \$600,000	1.20%
2b	Timberlands	1.20%	2b	Timberlands	1.20%

<u>Class</u>	<u>Real Property Description</u>	<u>Payable 2000 Class Rate</u>	<u>Real Property Description</u>	<u>Payable 2001 Class Rate</u>
2b	Non-homestead agricultural land	1.20%	2b	Non-homestead agricultural land 1.20%
3a	Commercial-Industrial and public utility		3a	Commercial-Industrial and public utility
	first \$150,000	2.40%		first \$150,000 2.40%
	over \$150,000	3.40%		over \$150,000 3.40%
3a	Public utility machinery	3.40%	3a	Public utility machinery 3.40%
3a	Real property owned in fee by a utility for transmission line right-of-way	3.40%	3a	Real property owned in fee by a utility for transmission line right-of-way 3.40%
	Transit zone			Transit zone
	first \$150,000	2.40%		first \$150,000 2.40%
	over \$150,000 **	2.975%		over \$150,000 ** 2.975%
3b	Employment property		3b	Employment property
	competitive city or zone:			competitive city or zone:
	first \$150,000	2.40%		first \$150,000 2.40%
	over \$150,000	3.40%		over \$150,000 3.40%
	border city:			border city:
	first \$150,000	2.40%		first \$150,000 2.40%
	over \$150,000	3.40%		over \$150,000 3.40%
	Rental housing			Rental housing
4a	four or more units, including private for-profit hospitals	2.40%	4a	four or more units, including private for-profit hospitals 2.40%
	selected small cities, four or more units *	2.15%		selected small cities, four or more units * 2.15%
4b(1)	Residential non-homestead one to three units that does not qualify for class 4bb	1.65%	4b(1)	Residential non-homestead one to three units that does not qualify for class 4bb 1.65%
4b(2)	Unclassified manufactured homes	1.65%	4b(2)	Unclassified manufactured homes 1.65%

2000 Summary**B. PROPERTY CLASSIFICATION
Table of Class Rates**

		Payable 2000			Payable 2001
Class	Real Property Description	Class Rate		Real Property Description	Class Rate
4b(3)	Farm non-homestead containing more than one residence but fewer than four along with the garage and one acre	1.65%	4b(3)	Farm non-homestead containing more than one residence but fewer than four along with the acre(s) and garage(s)	1.65%
4b(4)	Residential non-homestead not containing a structure	1.65%	4b(4)	Residential non-homestead not containing a structure	1.65%
4bb(1)	Residential non-homestead single unit		4bb(1)	Residential non-homestead single unit	
4bb(2)	Single house, garage and 1st acre on ag non-homestead land		4bb(2)	Single house, garage and 1st acre on ag non-homestead land	
	first \$76,000	1.20%		first \$76,000	1.20%
	over \$76,000	1.65%		over \$76,000	1.65%
4c(1)	Seasonal recreational residential		4c(1)	Seasonal recreational residential	
	commercial	1.65%		commercial	1.65%
	non-commercial			non-commercial	
	- first \$76,000	1.20%		- first \$76,000	1.20%
	- over \$76,000	1.65%		- over \$76,000	1.65%
4c(2)	Qualifying golf courses	1.65%	4c(2)	Qualifying golf courses	1.65%
4c(3)	Nonprofit community service oriented organization	1.65%	4c(3)	Nonprofit community service oriented organization	1.65%
4c(4)	Post secondary student housing	1.20%	4c(4)	Post secondary student housing	1.20%
4c(5)	Manufactured home parks	1.65%	4c(5)	Manufactured home parks	1.65%
4c(6)	Metro non-profit recreational property	1.65%	4c(6)	Metro non-profit recreational property	1.65%
			4c(7)	Certain leased or privately owned non-commercial aircraft storage hangars (includes land)	1.65%

		Payable 2000			Payable 2001
<u>Class</u>	<u>Real Property Description</u>	<u>Class Rate</u>		<u>Real Property Description</u>	<u>Class Rate</u>
4d	Qualifying 4d properties - land and buildings (includes qualifying units of structures of 1 - 3 and 4 or more units)	1.00%	4d	Qualifying 4d properties - land and buildings (includes qualifying units of structures of 1 - 3 and 4 or more units)	1.00%
5(2)	Unmined iron ore	3.50%	5(2)	Unmined iron ore	3.40%
5(2)	Low recovery iron ore	3.50%	5(2)	Low recovery iron ore	3.40%
5(3)	All other property not included in any other class	3.50%	5(3)	All other property not included in any other class	3.40%

* Cities of 5,000 population or less and located entirely outside the seven county metropolitan area and the adjacent nine county area and whose boundaries are 15 miles or more from the boundaries of a Minnesota city with a population over 5,000.

** Only those structures currently under development or planned for development can qualify.

**CHAPTER 490, ARTICLE 5, SECTION 37
EVELETH-GILBERT JOINT RECREATION BOARD TAX**

The cities of Eveleth, Gilbert, Leonidas, McKinley, and Iron Junction, and the towns of Biwabik, Clinton, and Fayal, all located in St. Louis County, are authorized to levy a tax for the Eveleth-Gilbert Joint Recreation Board. The tax may be levied only on the taxable property situated within Independent School District No. 2154. The combined levy of all of these cities and towns for this purpose may not exceed \$125,000 in any one year. If levied, the tax is in addition to any other tax levied by these cities and towns for park and recreation purposes, and may be levied outside of any city charter limitation and outside of any overall levy limitations.

This uncodified provision is effective for the taxes payable years 2001 through 2008.

**CHAPTER 490, ARTICLE 11, SECTIONS 2 - 11
HOUSING IMPROVEMENT AREAS**

Several changes are made to the provisions governing housing improvement areas. First, prior to these changes, only cities could create and operate housing improvement areas. After these changes, economic development authorities and housing and redevelopment authorities, as well as cities, may create and operate such areas. Many of the statutory changes are related to deleting recurrent references to cities and replacing them with references to the implementing entity. One substantive change allows the fees that may be imposed within an improvement area to be used to reimburse the implementing authority for advances made to pay for housing improvements or to pay debt service on bonds issued for those purposes. Finally, the sunset in Minnesota Statute 428A.21 is changed from June 30, 2001, to June 30, 2005. After that date, a housing improvement area may not be established under the general law in Minnesota Statute 428A.11- 428A.21, but only by a city receiving specific legislative approval.

Amends Minnesota Statute 428A.11, by adding the new Subdivisions 7 and 8; amends Minnesota Statute 428A.13, Subds. 1 and 3, Minnesota Statute 428A.14, Subd. 1, Minnesota Statutes 428A.15 –428A.17, and Minnesota Statutes 428A.19 and 428A.21.

Effective July 1, 2000, and thereafter.

**CHAPTER 493, SECTION 4
SPECIAL SERVICE DISTRICTS; EXTENSION OF AUTHORITY TO
CREATE WITHOUT SPECIAL LEGISLATION**

A city may create a special service district without enabling special legislation through June 30, 2005. The previous deadline was June 30, 2001.

Amends Minnesota Statute 428A.101.

Effective July 1, 2000, and thereafter.

**CHAPTER 493, SECTION 21
REPLACEMENT TRANSIT SERVICE; CITIES OF MINNETONKA AND
SHOREWOOD**

The cities of Minnetonka and Shorewood are eligible for the replacement transit service program under Minnesota Statute 473.388 if they first apply for assistance from the Metropolitan Council or exercise the local transit levy option under Minnesota Statute 473.388, Subd. 7 before June 30, 2003. If these cities take effective action under this authorization, they are exempt from the eligibility requirements under Minnesota Statute 473.388, Subd. 2.

This uncodified provision is effective July 1, 2000, and thereafter.

**CHAPTER 484, ARTICLE 1, SECTION 3
YELLOW MEDICINE COUNTY ECONOMIC DEVELOPMENT
AUTHORITY**

The Yellow Medicine County Board is authorized to create a county economic development authority (EDA) having all the powers of a city EDA, subject to limits the county board may impose under Minnesota Statute 469.092. The county board may levy a property tax on behalf of the county EDA in accordance with Minnesota Statute 469.107.

This uncodified provision is effective the day after local approval under Minnesota Statute 645.021, Subds. 2 and 3.

**CHAPTER 493, SECTION 3
LEVY TO REPAY STATE FOR STATE PAYMENT OF COUNTY DEBT
OBLIGATIONS UPON DEFAULT OR POTENTIAL DEFAULT**

With the approval of the Public Facilities Authority, a county that has entered into an agreement with the Authority under Minnesota Statute 373.45, Subd. 3, and whose debt obligations have been paid by the state upon notice of a default or a potential default, may levy in the year of the state payment to repay the state in the following year. The repayment must include interest.

If the state is not repaid in full by November 30 of the calendar year following the year of the state payment, the Authority must require the county to levy a property tax to repay the state. The Authority may allow the levy to be spread over five years to prevent undue hardship.

A county levy under this provision is an increase in levy limit for the purpose of Truth in Taxation, and is therefore an allowable "add-on" levy that may increase the county's levy above the proposed levy that was certified by the county board by September 15 of the levy year. It must be explained as a specific increase at the county's Truth in Taxation public hearing.

The Department of Finance may reduce a county's homestead and agricultural credit aid (HACA), disparity reduction aid (DRA), county criminal justice aid (CCJA), or family preservation aid (FPA) to repay the state for the state's payment of the county's debt obligations, plus interest. The aid reduction is reduced by any amounts repaid to the state by the county from other revenue sources, including the property tax levy explained above.

Enacts Minnesota Statute 373.45.

Effective May 31, 2000.

**CHAPTER 490, ARTICLE 6, SECTION 20
KOOCHICHING AND LAKE OF THE WOODS COUNTIES;
EXPENDITURES FOR ROAD AND BRIDGE PURPOSES**

Koochiching County and Lake of the Woods County, which levy special road and bridge taxes exclusively within unorganized townships of the county, are authorized to expend the collections of these special taxes within any organized or unorganized township within the county. This authorization is an exception to the requirement in Minnesota Statute 163.06, Subds. 4 and 5 that the tax receipts be spent in the unorganized township from which they were collected.

This uncodified provision is effective for each county upon its local approval under Minnesota Statute 645.021, Subd. 3.

**CHAPTER 490, ARTICLE 6, SECTION 21
ST. LOUIS COUNTY; CAPITAL IMPROVEMENT BONDS AND LEVY**

The St. Louis County Heritage and Arts Center is included in the definition of "capital improvement" under Minnesota Statute 373.40, Subd. 1, with respect to bonds issued before July 1, 2002. Bonds for capital improvements issued under this statute may be issued by a county without an election. If the county issues bonds for the St. Louis County Heritage and Arts Center, the levy for these bonds would be subject to the levy limitation under Minnesota Statute 373.40, Subd. 4. This limitation is 0.05367 percent of taxable market value, and applies to the combined levy for the principal and interest for all bonds issued by the county under Minnesota Statute 373.40.

This uncodified provision is effective upon local approval under Minnesota Statute 645.021, Subd. 3.

Note: The overall levy limitation for counties and for cities over 2,500 population, under Minnesota Statutes 275.70 to 275.74, was initially enacted for the taxes payable years 1998 and 1999, and was then extended to the taxes payable year 2000. The 2000 legislature did not extend this levy limitation to the taxes payable year 2001 or any future years.

CHAPTER 396, SECTION 6 SPECIAL LEVY FOR LAKE IMPROVEMENT DISTRICT OPERATING COSTS

Creates a new special levy for counties for the operating costs of lake improvement districts. In the first levy year that a county utilizes this special levy, the operating costs included in the levy limitation for the current taxes payable year are to be deducted in determining the county's overall levy limitation for the next taxes payable year.

Amends Minnesota Statute 275.70, Subd. 5.

Effective for taxes levied in 2000, payable in 2001, and thereafter. Effective date is conditional upon the extension of the overall levy limitation to the taxes payable year 2001. Since the overall levy limitation was not extended to the taxes payable year 2001, this new special levy will not be effective even if the overall levy limitation is re-enacted for payable 2002 or a subsequent year.

CHAPTER 490, ARTICLE 5, SECTION 37 EVELETH-GILBERT JOINT RECREATION BOARD TAX

The cities of Eveleth, Gilbert, Leonidas, McKinley, and Iron Junction, and the towns of Biwabik, Clinton, and Fayal, all located in St. Louis County, are authorized to levy a tax for the Eveleth-Gilbert Joint Recreation Board. The tax may be levied only on the taxable property situated within independent school district No. 2154. The combined levy of all of these cities and towns for this purpose may not exceed \$125,000 in any one year. If levied, the tax is in addition to any other tax levied by these cities and towns for park and recreation purposes, and may be levied outside of any city charter limitation and outside of any overall levy limitations.

This uncodified provision is effective for the taxes payable years 2001 through 2008.

**CHAPTER 490, ARTICLE 6, SECTION 4
SPECIAL LEVY FOR OPERATING/MAINTENANCE COSTS OF
REGIONAL JAIL**

The special levy available to counties for the operating or maintenance costs of a county jail or correctional facility is expanded to include similar costs for a regional jail. (Note: Special levy claims for payable 2000 that were based on the operating or maintenance costs for a regional jail were allowed. This change clarifies the issue in the law.)

In addition, language is added to clarify that for the purpose of this special levy, a district court order is **not** a rule, minimum requirement, minimum standard, or directive of the Department of Corrections. This rules out the costs of court-ordered placements of juveniles in this or that facility.

Amends Minnesota Statute 275.70, Subd. 5.

Effective date is conditional upon the re-enactment of the overall levy limitation. Upon the re-enactment of the overall levy limitation, this new special levy would be effective beginning with the first taxes payable year subject to the overall levy limitation.

**CHAPTER 490, ARTICLE 6, SECTION 4
SPECIAL LEVY TO REPAY A STATE OR FEDERAL LOAN FOR
CAPITAL PROJECTS**

Creates a new special levy for counties or cities over 2,500 population to repay a state or federal loan used to fund the direct or indirect local costs of a state or federal capital project, including a transportation project, provided that the project is a state or federal initiative and not a local government initiative.

Amends Minnesota Statute 275.70, Subd. 5.

Effective date is conditional upon the re-enactment of the overall levy limitation. Upon the re-enactment of the overall levy limitation, this new special levy would be effective beginning with the first taxes payable year subject to the overall levy limitation.

**CHAPTER 490, ARTICLE 6, SECTION 5
TACONITE MINING EFFECTS TAX DISTRIBUTION NOT A LEVY
LIMIT DEDUCTION**

Clarifies that the taconite mining effects tax distribution under Minnesota Statute 298.28, Subd. 2(b) is not one of the state aids to be deducted from the adjusted levy limit base for a city over 2,500 population in the process of determining the city's overall levy limitation.

Amends Minnesota Statute 275.71, Subd. 4.

Effective for taxes payable in 2000.

**CHAPTER 484, ARTICLE 1, SECTION 3
YELLOW MEDICINE COUNTY ECONOMIC DEVELOPMENT
AUTHORITY**

The Yellow Medicine County Board is authorized to create a county economic development authority (EDA) having all the powers of a city EDA, subject to limits the county board may impose under Minnesota Statute 469.092.

This uncodified provision is effective the day after local approval under Minnesota Statute 645.021, Subds. 2 and 3.

**CHAPTER 484, ARTICLE 1, SECTION 4
NON-METRO COUNTY ECONOMIC DEVELOPMENT AUTHORITIES;
COUNTY POWERS**

Any non-metro county may establish a county economic development authority (EDA) or require an existing county housing and redevelopment authority to perform the duties of a county economic development authority. A county EDA so created would have all the powers of a city EDA.

Creates Minnesota Statute 469.1082.

Effective July 1, 2000, and thereafter.

**CHAPTER 490, ARTICLE 5, SECTIONS 34 AND 35
MOOSE LAKE FIRE PROTECTION DISTRICT; TOWN OF SILVER;
FIRE PROTECTION SERVICES**

The town of Silver in Carlton County can no longer exclude part of its territory from the Moose Lake Fire Protection District. In addition, the town of Silver can no longer levy a property tax in the area not included within the Moose Lake Fire Protection District to pay for debt incurred to provide fire protection services to that area.

Amends Laws 1987, Chapter 402, Sec. 2, Subds. 1 and 4.

Effective May 16, 2000, and thereafter.

**CHAPTER 490, ARTICLE 5, SECTION 17
MIDDLE MISSISSIPPI RIVER WATERSHED MANAGEMENT
ORGANIZATION; SPECIAL TAXING DISTRICT**

The Middle Mississippi River Watershed Management Organization (WMO) is now a special taxing district, subject to the terms of the levy authorizations under Minnesota Statutes 103B.211 and 103B.241.

Amends Minnesota Statute 275.066.

Effective for taxes levied in 2000, payable in 2001, and thereafter.

**CHAPTER 490, ARTICLE 5, SECTION 36
MOOSE LAKE FIRE PROTECTION DISTRICT; CERTIFICATES OF
INDEBTEDNESS**

The Moose Lake Fire Protection District may issue certificates of indebtedness to purchase capital equipment, and may levy property taxes to pay the principal and interest on the certificates. These certificates must be payable in not more than five years, and may be issued without an election. However, the issuance of these certificates may be subject to a reverse referendum if at least 10 percent of the voters of the district submit a timely petition.

Amends Laws 1987, Chapter 402, Sec. 2, Subd. 5.

Effective May 16, 2000, and thereafter.

**CHAPTER 490, ARTICLE 11, SECTIONS 2 - 11
HOUSING IMPROVEMENT AREAS; EDA AND HRA POWERS**

Several changes are made to the provisions governing housing improvement areas. First, prior to these changes, only cities could create and operate housing improvement areas. After these changes, economic development authorities and housing and redevelopment authorities, as well as cities, may create and operate such areas. Many of the statutory changes are related to deleting recurrent references to cities and replacing them with references to the implementing entity. One substantive change allows the fees that may be imposed within an improvement area to be used to reimburse the implementing authority for advances made to pay for housing improvements or to pay debt service on bonds issued for those purposes. Finally, the sunset in Minnesota Statute 428A.21 is changed from June 30, 2001, to June 30, 2005. After that date, a housing improvement area may not be established under the general law in Minnesota Statutes 428A.11- 428A.21, but only by a city receiving specific legislative approval.

Amends Minnesota Statute 428A.11, by adding the new Subdivisions 7 and 8; amends Minnesota Statute 428A.13, Subds. 1 and 3, Minnesota Statute 428A.14, Subd. 1, Minnesota Statutes 428A.15 – 428A.17, and Minnesota Statutes 428A.19 and 428A.21.

Effective July 1, 2000, and thereafter.

CHAPTER 490, ARTICLE 6, SECTIONS 15 AND 16 COOK COMMUNITY HOSPITAL DISTRICT; LEVY LIMIT

This provision corrects a mathematical error made in 1999 legislation that converted a mill rate levy limitation to a market value based limitation. The intent of the 1999 legislation was to increase the levy authority of the Cook Community Hospital District that covers portions of both St. Louis and Koochiching counties, while limiting the use of the increased authority to the funding of ambulance acquisition and ambulance service costs. To be consistent with the terms of the 1999 legislation, language is included which makes the correction of the hospital district's previously existing levy authority effective for taxes payable in 2000 and thereafter, and the increase in the levy authority effective for taxes payable in 2001 and thereafter. The corrected levy limitation is 0.063 percent of taxable market value, of which 0.048 percent may be used only for acquisition, betterment, and maintenance of the district's hospital and nursing home facilities and equipment, and of which 0.015 percent may be used solely for the capital expenditures of ambulance acquisitions for the Cook and Orr ambulance services.

Amends Laws 1988, Chapter 645, Sec. 3, and Laws 1999, Chapter 243, Art. 6, Sec 18.

Effective May 16, 2000, and thereafter.

CHAPTER 490, ARTICLE 6, SECTION 17 CAPITOL REGION WATERSHED DISTRICT; LEVY LIMIT

The Capitol Region Watershed District may levy a tax for its administrative fund in an amount not to exceed the lesser of 0.02418 percent of its taxable market value or \$200,000, notwithstanding the lower limit in Minnesota Statute 103D.905, Subd. 3. Without this authorization, the Capitol Region Watershed District would be limited to the lesser of 0.02418 percent of its taxable market value or \$125,000. The higher limit granted to the Capitol Region Watershed District will allow it to prepare a watershed management plan on an accelerated schedule.

This uncodified provision is effective for levy year 2000, taxes payable in 2001, and thereafter.

**CHAPTER 490, ARTICLE 5, SECTIONS 34 AND 35
TOWN OF SILVER; FIRE PROTECTION SERVICES; MOOSE LAKE
FIRE PROTECTION DISTRICT**

The town of Silver in Carlton County can no longer exclude part of its territory from the Moose Lake Fire Protection District. In addition, the town of Silver can no longer levy a property tax in the area not included within the Moose Lake Fire Protection District to pay for debt incurred to provide fire protection services to that area.

Amends Laws 1987, Chapter 402, Sec. 2, Subds. 1 and 4.

Effective May 16, 2000, and thereafter.

**CHAPTER 490, ARTICLE 5, SECTION 37
EVELETH-GILBERT JOINT RECREATION BOARD TAX**

The cities of Eveleth, Gilbert, Leonidas, McKinley, and Iron Junction, and the towns of Biwabik, Clinton, and Fayal, all located in St. Louis County, are authorized to levy a tax for the Eveleth-Gilbert Joint Recreation Board. The tax may be levied only on the taxable property situated within Independent School District No. 2154. The combined levy of all of these cities and towns for this purpose may not exceed \$125,000 in any one year. If levied, the tax is in addition to any other tax levied by these cities and towns for park and recreation purposes, and may be levied outside of any city charter limitation and outside of any overall levy limitations.

This uncodified provision is effective for the taxes payable years 2001 through 2008.

**CHAPTER 490, ARTICLE 11, SECTIONS 20 AND 21
APPROVALS**

Numerous changes are made to the process by which the county and school district are to receive information on a proposed TIF district prior to its creation. For instance, the proposed TIF financing plan, and information on the fiscal and economic implications of the district, must specifically be provided to the county auditor and the clerk of the respective school district; the economic and fiscal information may be included within the financing plan; and, the requirement that both the plan and the economic information must be provided at least 30 days before a certain public hearing may be waived only by county board or school district board members, not staff.

This change is effective for TIF district plans approved after July 1, 2000. The separate provision requiring additional notice to selected county commissioners in the case of a proposed housing or redevelopment district is amended to allow those commissioners to waive the requirement that the notice be received at least 30 days before a certain publication date through the submission of written comments and modification proposals after receipt of the notice.

This change is effective for TIF districts with a certification request date after May 31, 1993.

**CHAPTER 490 ARTICLE 11, SECTION 1
HOUSING DISTRICTS**

The definition of qualified housing districts, which are exempt from the TIF state aid reductions is amended to include housing districts for single-family homeownership projects if at least 95 percent of the homes are purchased by persons whose incomes are at or below 70 percent of the greater of area median income or statewide median income adjusted for family size as determined by the secretary of the federal Department of Housing and Urban Development.

CHAPTER 490, ARTICLE 11, SECTION 13
MINED UNDERGROUND SPACE DEVELOPMENT

The authority of municipalities, rural development authorities, housing and redevelopment authorities, port authorities, economic development authorities, area or municipal redevelopment authorities and Indian tribes to exercise mined underground space authority powers and create mined underground space development districts is eliminated. A reference to mined underground space development districts is removed from the statute that requires a municipality creating a TIF district to make a finding as to the type of district being created. A reference to the durational limit of a mined underground space development district is eliminated from the statute containing those limits. Language specific to mined underground space development districts is eliminated from the definition of original net tax capacity.

These changes are effective May 16, 2000.

CHAPTER 490, ARTICLE 11, SECTION 19
COUNTY ROAD COSTS

The category of county road improvements that a county may require to be paid with increment revenues is clarified to include road improvements even if they were already scheduled for construction under a formal county plan other than the county capital improvement plan, if the construction was not scheduled to occur otherwise within five years. Another change, effective for tax increment financing plans, or amendments to plans, approved after July 1, 2000, allows the county to notify the TIF authority within 45 days of receipt of the TIF financing plan, instead of within 30 days of receipt of information on the proposed TIF district, if it elects to have qualifying county road costs paid out of increments.

Effective for new districts, and geographic expansions of existing districts, for which certification is requested on or after May 16, 2000.

CHAPTER 490, ARTICLE 11, SECTIONS 23 AND 24
REPORTS

Numerous changes are made concerning the information that must be annually published in a newspaper for each TIF district, and the information that must be annually reported to the state auditor for each TIF district.

The changes are effective with reports due in 2001.

**CHAPTER 490, ARTICLE 11, SECTION 25
DURATIONAL LIMITS**

For economic development districts, the durational limit equal to the lesser of nine years from the receipt of an increment or 11 years from the approval of the district financing plan is repealed, and replaced with an eight year limit from the time of receipt of the first increment. New language is added to specify that a TIF authority may not extend a durational limit by declining or waiving receipt of an increment.

These changes are effective for districts with a certification request date after June 30, 2000.

**CHAPTER 490, ARTICLE 11, SECTION 27
HOUSING DISTRICTS INCOME RESTRICTION ENFORCEMENT**

The responsibility for enforcing the tenant-income restrictions for housing districts is transferred from the commissioner of revenue to the state auditor; and, the consequences of tenant-income violations are changed so that a housing district that fails to meet the occupant-income restrictions has the durational limit of an economic development district.

**CHAPTER 490, ARTICLE 11, SECTION 29
ECONOMIC DEVELOPMENT DISTRICTS**

The annual addition to the original net tax capacity of economic development districts of an amount equal to the average annual growth in market value within the district in the five years before certification is repealed effective for districts with a certification request date after June 30, 2000.

**CHAPTER 490, ARTICLE 11, SECTION 36
TIF GRANTS**

A definition of "tax increments" and "revenues derived from tax increments" is provided to aid in the administration of the TIF grant program. The provided definition will apply to all districts for the purposes of the TIF grant program.

Effective May 16, 2000, and thereafter.

**CHAPTER 490, ACTICLE 11, SECTION 37
BROOKLYN PARK**

Exempts Brooklyn Park TIF district number 18 from the prohibition that property could not be included in a TIF district if within the prior five years the property has received Green Acres, Open Space or Agricultural Preserve tax treatment.

**CHAPTER 490, ACTRICLE 11, SECTION 38
CITY OF FOUNTAIN**

The city of Fountain is allowed to extend the duration of TIF district number 1-1 through December 31, 2008, without being subject to a school aid adjustment or TIF aid reduction.

**CHAPTER 490, ACTICLE 11, SECTION 39
CITY OF MENDOTA HEIGHTS**

The city of Mendota Heights is allowed let TIF district number one continue in effect for its original authorized duration subject to certain activity and expenditure restrictions.

**CHAPTER 490, ARTICLE 11, SECTION 40
CITY OF ST. PAUL**

The city of St. Paul HRA is authorized to create a TIF district within a defined downtown area for owner-occupied and residential rental units for mixed income occupancy. Tenant income limitations are specified. Non-housing developments are limited to twenty percent of the market value of the planned improvements.

**CHAPTER 490, ACTRICLE 11, SECTION 41
CITY OF WINONA**

The expenditure of the increments prior to January 1, 1998, from Winona TIF district number two is deemed an expenditure occurring within the district and exempt from the decertification requirement and other restrictions contained in Minnesota Statute 469.1764.

CHAPTER 490, ARTICLE 5, SECTION 19
REFUND OF MISTAKENLY BILLED TAXES

A county must refund payments of mistakenly billed taxes, upon verification of a claim from the taxpayer or discovery of the error. Refunds may be made only for taxes payable in the current year and the two prior years.

(Note: "Taxes" include real property taxes, personal property taxes, fiscal disparity taxes, and tax increment property taxes. "Taxes" do not include special assessments, contamination taxes, or service charges included on the property tax bill.)

"Mistakenly billed tax" means an excess amount of property tax that was billed by the county, to the extent that the excess amount billed exceeds the accurate tax amount due to either (1) a "misclassification" of the owner's property under Minnesota Statute 273.13, or (2) a "mathematical error" in the calculation of the tax.

(Note: "Mistakenly billed tax" does not include an excess amount of tax resulting from the property being overvalued by the assessor, whether it is the estimated market value or the taxable market value that is in question. A property owner who believes that his or her property has been overvalued had the opportunity in the levy year to contest the valuation at the local board of review, the county board of review, or in Tax Court.)

"Misclassification" is limited to the misclassification of the property under Minnesota Statute 273.13. "Misclassification" does not include a misclassification resulting from the failure of the property owner to apply for the correct classification as required by law.

"Mathematical error" is limited to:

- (1) An error made in converting the market value of a property to its net tax capacity or to its referendum market value;
- (2) An error made in the application of the tax rate as computed by the auditor under Minnesota Statutes 275.08, Subds. 1b, 1c, and 1d; 276A.06, Subds. 4 and 5; or 473F.07, Subds. 4 and 5 to the property's tax capacity or referendum market value. This error is the failure to use the tax rate as determined. It is not the incorrect determination of a tax rate; or
- (3) An error made in the application of a credit or in the determination of eligibility for a credit.

If the county verifies the property owner's claim, the county treasurer must promptly pay a refund of the mistakenly billed tax to the property owner. If the county does not verify the property owner's claim, a rejection letter should be sent to the property owner within 90 days of the receipt of the property owner's claim, explaining the reason or reasons for the rejection.

If the county discovers a mistakenly billed tax without receiving a written claim from the property owner, the county treasurer must still promptly pay a refund of the mistakenly billed tax to the property owner.

If the county rejects the property owner's claim, the property owner may appeal the county's decision to the Minnesota Tax Court. The property owner's appeal must be submitted to the Tax Court within 60 days of the receipt of the rejection letter from the county.

Amends Minnesota Statute 276.19, Subd. 1 and enacts Minnesota Statute 278.14.

Effective for overpayment of taxes made on May 16, 2000, or thereafter for taxes levied in 1999, payable 2000, or thereafter.

**CHAPTER 490, ARTICLE 5, SECTIONS 29-31
COUNTY SPECIAL ASSESSMENTS; SIGNS, POSTS, AND MARKERS
FOR ENHANCED 911 TELEPHONE SERVICE**

Counties may impose special assessments for the costs of purchasing, installing, and maintaining signs, posts, and markers related to the operation of enhanced 911 telephone service.

Amends Minnesota Statute 429.011, Subds. 2a and 5, and Minnesota Statute 429.021, Subd. 1.

Effective May 16, 2000, and thereafter.

**CHAPTER 490, ARTICLE 5, SECTION 32
SPECIAL ASSESSMENTS; MAILED NOTICES AND PUBLIC
HEARINGS; ESTIMATES OF ASSESSMENT IMPACTS**

A reasonable estimate of the impact of the assessment must be included in the mailed notice required for owners within areas proposed to be assessed; and, the report that must be prepared prior to the public hearing on a proposed assessment must include both a reasonable estimate of the total amount to be assessed, and the methodology that will be used to calculate individual assessments.

Amends Minnesota Statute 429.031, Subd. 1.

Effective for notices mailed and hearings held on or after June 1, 2000.

**CHAPTER 493, SECTION 5
SPECIAL ASSESSMENTS; COSTS OF INTERNET ACCESS AND
OTHER COMMUNICATION FACILITIES**

Municipalities that may make assessments for improvements under Minnesota Statute 429.021, are authorized to make assessments for the costs of internet-access and other communications facilities if such services will not be available in the reasonably foreseeable future and if the facilities do not compete with service provided by private entities.

Amends Minnesota Statute 429.021, Subd. 1.

Effective July 1, 2000, and thereafter.

**CHAPTER 493, SECTIONS 6-13
SPECIAL ASSESSMENTS; REPLACEMENT HEATING SYSTEMS**

Cities that discontinue operating a district heating system may help finance replacement heating systems for buildings and structures formerly served by the district. The unpaid cost of the installation of the improvement may be specially assessed at the request of the property owner.

Creates Minnesota Statute 451.10 to 451.17.

Effective July 1, 2000, and thereafter.

CHAPTER 490, ARTICLE 11, SECTION 33
ECONOMIC DEVELOPMENT TAX ABATEMENTS; PURPOSE OF
PHASING IN A PROPERTY TAX INCREASE

The list of conditions for granting an economic development tax abatement has been expanded to include the purpose of phasing in a property tax increase for a parcel due to a one-year increase of 50 percent or more in the estimated market value of the parcel, other than the increase in market value due to improvements made to the parcel.

Amends Minnesota Statute 469.1813, Subd. 1.

Effective beginning with the taxes payable year 2001.

CHAPTER 490, ARTICLE 11, SECTION 34
ECONOMIC DEVELOPMENT TAX ABATEMENTS; PARCEL
LOCATED WITHIN A TIF DISTRICT

Abatement resolutions granting an economic development tax abatement may now be adopted for a parcel located within a tax increment financing (TIF) district, provided that no abatement will occur until after the parcel is no longer within the TIF district. Previously, an abatement resolution could not be adopted while a parcel was still within a TIF district, even if no abatement would occur until after the parcel was no longer within the TIF district.

Amends Minnesota Statute 469.1813, Subd. 4.

Effective beginning with the taxes payable year 2001.

CHAPTER 490, ARTICLE 11, SECTION 35
ECONOMIC DEVELOPMENT TAX ABATEMENTS; EXTENDED
DURATION LIMIT

An extended duration limit of 15 years is allowed for an economic development tax abatement if one political subdivision proposing to grant an abatement requests in writing that the other political subdivisions wherein the parcel is located also grant abatements, and at least one of them declines in writing to grant an abatement or fails to respond within 90 days of receipt of the request. If the political subdivision that declined to grant an abatement later grants an abatement to the parcel, the 15 year extended duration limit is reduced by one year for each year that the previously declining political subdivision grants an abatement to the parcel during the period of the abatement granted by the requesting political subdivision. In no case may the extended duration limit be reduced below the general duration limit of 10 years.

Amends Minnesota Statute 469.1813, Subd. 6.

Effective beginning with the taxes payable year 2001.

CHAPTER 490, ARTICLE 6, SECTION 3
HOMESTEAD AND AGRICULTURAL CREDIT AID ("HACA")

HACA is permanently increased for those county governments in the fifth, seventh, and ninth judicial districts where the estimated net cost to the state from the takeover of certain district court costs beginning July 1, 2000, (i.e., after deducting the county's share of district court fine revenues that were also transferred to the state), is not less than the HACA that the county is scheduled to receive in 2000. The increase is equal to 7.5 percent of the county share of district court fine revenues transferred to the state.

Effective for aids payable in 2001 and thereafter.

CHAPTER 490, ARTICLE 6, SECTION 8
EXISTING LOW-INCOME HOUSING AID

The separate aid program for cities having their total net tax capacity reduced by more than two percent due to the current class rates applicable to class 4d low-income housing constructed before 1999 – as compared to the assessment year 1997 class rates for the same properties – is extended for two more years through assessment year 2002, aid payment year 2003. At that time, the payments under this section will be added to the respective cities' local government aid payments.

Effective July 1, 2000, and thereafter.

CHAPTER 490, ARTICLE 6, SECTIONS 10 - 14
PAYMENTS FOR NATURAL RESOURCES LANDS

Payments to local units of government for certain "acquired natural resources land," "county-administered other natural resources land," and "commissioner-administered other natural resources land" are increased on a one-time basis for past inflation and on a continuing basis for future inflation. Also beginning in 2001, the commissioner of revenue is responsible for calculating and accomplishing the increased aid payments, based on certifications from the commissioner of natural resources.

Effective for aid payments to be made in calendar year 2001 and thereafter.

CHAPTER 493, SECTION 3
HACA OR DRA REDUCTION TO REIMBURSE STATE PAYMENT OF
COUNTY DEBT OBLIGATIONS

A county may enter into an agreement with the Public Facilities Authority under Minnesota Statute 373.45, Subd. 3 which provides for state payment of the county's debt obligations upon notice of a default or a potential default. Subsequent to the state payment, the Department of Finance may reduce a county's homestead and agricultural credit aid (HACA), disparity reduction aid (DRA), county criminal justice aid (CCJA), or family preservation aid (FPA) to repay the state for the state's payment of the county's debt obligations, plus interest. The aid reduction is reduced by any amounts repaid to the state by the county from other revenue sources, including the property tax levy authorized under Minnesota Statute 373.75, Subd. 8.

Enacts Minnesota Statute 373.45.

Effective May 31, 2000.

CHAPTER 490, ARTICLE 5, SECTION 14
EDUCATION AGRICULTURAL CREDIT

The education agricultural credit is increased to 70 percent of the preliminary general education rate times the taxable value on the first \$600,000 of market value of each property classified as homestead-agricultural, exclusive of the value on the house, garage, and surrounding one acre of land; and to 63 percent of the preliminary general education rate times the taxable value of timberlands, homestead agricultural property over \$600,000 of market value and nonhomestead agricultural property.

Effective for taxes payable in 2001 and thereafter.

**CHAPTER 490, ARTICLE 6, SECTION 18
LINCOLN COUNTY; ADDITIONAL AID PAYMENT**

Lincoln County will receive an additional aid payment of up to \$150,000 in 2000, to be included in its regularly scheduled December 26, 2000, payment of state aids. The additional aid is to be paid from the appropriation for reimbursement for court-ordered counsel under Minnesota Statute 477A.0121, Subd. 4, and is equal to the estimated amount of the appropriation that will not be spent for public defender costs under Minnesota Statute 611.27 in fiscal year 2000, but not to exceed \$150,000. This additional aid payment to Lincoln County reduces the amount of the unused appropriation for public defender costs that would otherwise be distributed to all counties as part of the county criminal justice aid (CCJA) apportionment.

If the additional aid payment to Lincoln County in 2000 is less than \$150,000, the county shall receive an additional aid payment in 2001 of up to the difference between \$150,000 and the amount of the additional aid that it received in 2000. This additional aid in 2001 would be included in its regularly scheduled December 26, 2001 payment of state aids. This additional aid is also to be paid from the appropriation for reimbursement for court-ordered counsel under Minnesota Statute 477A.0121, Subd. 4, and is equal to the estimated amount of the appropriation that will not be spent for public defender costs under Minnesota Statute 611.27 in fiscal year 2001, but not to exceed \$150,000 minus the amount of additional aid that Lincoln County received in 2000.

This uncodified provision is effective for Lincoln County upon its local approval under Minnesota Statute 645.021, Subds. 2 and 3.

**CHAPTER 493, SECTION 3
COUNTY CRIMINAL JUSTICE AID REDUCTION TO REIMBURSE
STATE PAYMENT OF COUNTY DEBT OBLIGATIONS**

A county may enter into an agreement with the Public Facilities Authority under Minnesota Statute 373.45, Subd. 3 which provides for state payment of the county's debt obligations upon notice of a default or a potential default. Subsequent to the state payment, the Department of Finance may reduce a county's homestead and agricultural credit aid (HACA), disparity reduction aid (DRA), county criminal justice aid (CCJA), or family preservation aid (FPA) to repay the state for the state's payment of the county's debt obligations, plus interest. The aid reduction is reduced by any amounts repaid to the state by the county from other revenue sources, including the property tax levy authorized under Minnesota Statute 373.75, Subd. 8.

Enacts Minnesota Statute 373.45.

Effective May 31, 2000.

CHAPTER 493, SECTION 3**FAMILY PRESERVATION AID REDUCTION TO REIMBURSE STATE
PAYMENT OF COUNTY DEBT OBLIGATIONS**

A county may enter into an agreement with the Public Facilities Authority under Minnesota Statute 373.45, Subd. 3 which provides for state payment of the county's debt obligations upon notice of a default or a potential default.

Subsequent to the state payment, the Department of Finance may reduce a county's homestead and agricultural credit aid (HACA), disparity reduction aid (DRA), county criminal justice aid (CCJA), or family preservation aid (FPA) to repay the state for the state's payment of the county's debt obligations, plus interest. The aid reduction is reduced by any amounts repaid to the state by the county from other revenue sources, including the property tax levy authorized under Minnesota Statute 373.75, Subd. 8.

Enacts Minnesota Statute 373.45.

Effective May 31, 2000.

**CHAPTER 490, ARTICLE 6, SECTION 6
CITIES OF DARWIN, KELLIHER, AND OSSEO; INCREASE IN LGA**

The city aid base for the city of Darwin is increased \$7,200 for 2001 and subsequent years, and the city's maximum aid is also increased \$7,200 for 2001 only.

The city aid base for the city of Kelliher is increased \$32,000 for 2001 and subsequent years, and the city's maximum aid is also increased \$32,000 for 2001 only.

The city aid base for the city of Osseo is increased \$45,000 for 2001 and subsequent years, and the city's maximum aid is also increased \$45,000 for 2001 only.

Amends Minnesota Statute 477A.011, Subd. 36.

Effective for aids payable in 2001 and thereafter.

**CHAPTER 490, ARTICLE 6, SECTION 7
CITY LGA APPROPRIATION FOR 2000 AND SUBSEQUENT YEARS;
INCREASE TO REFLECT REPEAL OF LOCAL PERFORMANCE AID**

1999 legislation repealed local performance aid for cities for 2000 and subsequent years and provided that a city's 1999 local performance aid was to be added to its city aid base for the determination of its 2000 local government aid (LGA). This change was intended to increase the city's LGA to compensate for the loss of local performance aid. However, the 1999 legislation omitted the corresponding adjustment to the total LGA appropriation for 2000 that was needed to effectuate this change. Section 7 takes care of this problem by increasing the total appropriation for city LGA for 2000 by the total amount of city local performance aid for 1999.

Actually, the 2000 city LGA amounts that were determined and certified in 1999 were determined using a total LGA appropriation that included the total amount of city local performance aid for 1999.

Amends Minnesota Statute 477A.03, Subd. 2.

Effective for aids payable in 2000 and thereafter.

**CHAPTER 490, ARTICLE 6, SECTION 7
CITY LGA APPROPRIATION FOR 2004 AND SUBSEQUENT YEARS;
INCREASE TO REFLECT REPEAL OF EXISTING LOW INCOME
HOUSING AID AFTER 2003**

Provides that the total amount of 2003 existing low income housing aid for cities is to be added to the total city LGA appropriation for 2004. This reflects the two-year extension of existing low income housing aid under Minnesota Statute 477A.06 pursuant to Laws 2000, Chapter 490, Article 6, Sections 8 and 9. Under previous law, the total amount of 2001 existing low income housing aid for cities was to be added to the total city LGA appropriation for 2002.

Amends Minnesota Statute 477A.03, Subd. 2.

Effective for aids payable in 2000 and thereafter.

**CHAPTER 490, ARTICLE 6, SECTION 19
CITIES OF ST. CLOUD AND VENTURA; ADDITIONAL LOCAL
GOVERNMENT AID**

The city of St. Cloud will receive an additional payment of \$32,000 of local government aid (LGA) in 2001 and the city of Ventura will receive an additional payment of \$75,000 of LGA in 2001. These additional amounts are to be paid from the total LGA appropriation for cities for 2001 prior to the apportionment of 2001 LGA to all cities. In other words, these payments reduce the total LGA appropriation for cities for 2001. These additional payments are not to be included in the determination of LGA for the two cities under the formula distribution. The additional payments are to be added to the LGA amounts for the two cities after the formula distribution, and are to be paid in two installments along with the regular LGA. These additional payments do not effect distributions of LGA to the two cities for 2002 or subsequent years.

These additional LGA payments are intended to reimburse the costs incurred by the city of St. Cloud and the former town of St. Augusta (now the city of Ventura) relative to the attempted incorporation of the town prior to the statutory termination of the Municipal Board on December 31, 1999.

This uncodified provision is effective for each of the two cities upon its local approval under Minnesota Statute 645.021, Subds. 2 and 3.

**CHAPTER 493, SECTION 3
LEVY TO REPAY STATE FOR STATE PAYMENT OF COUNTY DEBT
OBLIGATIONS UPON DEFAULT OR POTENTIAL DEFAULT**

With the approval of the Public Facilities Authority, a county that has entered into an agreement with the Authority under Minnesota Statute 373.45, Subd. 3, and whose debt obligations have been paid by the state upon notice of a default or a potential default, may levy in the year of the state payment to repay the state in the following year. The repayment must include interest.

If the state is not repaid in full by November 30 of the calendar year following the year of the state payment, the Authority must require the county to levy a property tax to repay the state. The Authority may allow the levy to be spread over five years to prevent undue hardship.

A county levy under this provision is an increase in levy limit for the purpose of Truth in Taxation, and is therefore an allowable "add-on" levy that may increase the county's levy above the proposed levy that was certified by the county board by September 15 of the levy year. It must be explained as a specific increase at the county's Truth in Taxation public hearing.

The Department of Finance may reduce a county's homestead and agricultural credit aid (HACA), disparity reduction aid (DRA), county criminal justice aid (CCJA), or family preservation aid (FPA) to repay the state for the state's payment of the county's debt obligations, plus interest. The aid reduction is reduced by any amounts repaid to the state by the county from other revenue sources, including the property tax levy explained above.

Enacts Minnesota Statute 373.45.

Effective May 31, 2000.

**CHAPTER 348, SECTIONS 1, 3, 8, 13, 14, and 15
TAX-FORFEITED LAND BORDERING ON PUBLIC WATER; PRIVATE
SALES**

Aitkin County may sell specific tax-forfeited land that borders public water by private sale to an adjoining landowner. Dakota County may sell specific tax-forfeited land that borders public water by private sale to the city of Farmington's HRA subject to a conservation easement. Martin, Ramsey, St. Louis, and Washington counties may sell specific tax-forfeited lands that border public water by private sale.

These uncodified provisions are effective August 1, 2000, and thereafter.

**CHAPTER 348, SECTION 16
LAND ACQUIRED BY EXCHANGE WITH THE FEDERAL
GOVERNMENT; PRIVATE SALES TO PRESENT PERMITTEES**

Lake and St. Louis Counties may sell tax-forfeited lands acquired through an exchange with the federal government to the present permittees by private sale.

These uncodified provisions are effective May 16, 2000, and thereafter.

**CHAPTER 348, SECTIONS 4, 5, 7, 9, 10, 11, and 12
TAX-FORFEITED LAND BORDERING ON PUBLIC WATER; PUBLIC
AND PRIVATE SALES**

Isanti County may sell specific tax-forfeited land that borders public water by public sale, and other tax-forfeited land bordering public water by private sale. Lake, Morrison, Norman, and Polk counties may sell specific tax-forfeited lands that border public water by public sale.

These uncodified provisions are effective August 1, 2000, and thereafter.

**CHAPTER 348, SECTION 6
TAX-FORFEITED LAND; STATE CONVEYANCE**

The Department of Revenue is to convey certain land in Itasca County back to the former owner. It is to be conveyed as tax-forfeited land, and for no consideration. This land was donated by the former owner to Itasca County for a park. Itasca County has chosen not to develop a park and has determined that the land should be returned to the former owner.

This uncodified provision is effective August 1, 2000, and thereafter.

- Agricultural Assistance Programs, 2
- Agricultural Credit
 - Education, 38
- Agricultural Relative, 4
- Aircraft Hangers, 9
- Airflight Property Tax, 1
- Aitkin County, 43
- Appeals, 1
- Assessment, 1
- Biwabik Township
 - Eveleth-Gilbert Joint Recreation Board Tax, 15, 19, 25
- Brooklyn Park TIF Special Law, 29
- Certificates of Real Estate Value, 3
- City Levies
 - Capital Projects, 20
 - Eveleth-Gilbert Joint Recreation Board Tax, 15, 19, 25
 - Federal Loans, 20
 - Housing Improvements Areas, 15, 23
 - Replacement Transit Service, 16
 - Special Service Districts, 16
 - State Loans, 20
 - Transit Levy, 16
- Class 3
 - Contiguous Parcel Rates, 8
 - Utility Class Rates, 8
- Class Rates
 - 1a, 12
 - 1b, 12
 - 1c, 12
 - 1d, 12
 - 2a, 12
 - 2b, 12
 - 3a, 12
 - 3b, 12
 - 4a, 12
 - 4b(1), 12
 - 4b(2), 12
 - 4b(3), 13
 - 4b(4), 13
 - 4bb(1), 13
 - 4bb(2), 13
 - 4c(1), 13
 - 4c(2), 13
 - 4c(3), 13
 - 4c(4), 13
 - 4c(5), 13
 - 4c(6), 13
 - 4c(7), 13
 - 4d, 14
 - 5(2), 14
 - 5(3), 14
- Clinton Township
 - Eveleth-Gilbert Joint Recreation Board Tax, 15, 19, 25
- Contiguous Parcel Rates, 8
- Converation Systems, 1
- County Criminal Justice Aid
 - Levy to Repay State for State Payment of County Debt Obligations, 39, 43
 - Lincoln County, 39
 - Reduction to Reimburse State Payment of County Debt Obligations, 17, 37, 40
- County Levies
 - Capital Projects, 20
 - District Court Orders, 20
 - Federal Loans, 20
 - Lake Improvement Districts, 19
 - Levy to Repay State for State Payment of County Debt Obligations, 17, 37, 39, 40, 43
 - Regional Jails, 20
 - Road and Bridge Expenditures, 18
 - Special Levies, 19, 20
 - St. Louis County Heritage and Arts Center, 18
 - State Loans, 20
 - Unorganized Townships, 18
 - Yellow Medicine County EDA, 17
- County Road Cost, 27
- Court Cost HACA Adjustments, 36
- Dakota County, 43
- Darwin City, 41
- Disparity Reduction Aid
 - Levy to Repay State for State Payment of County Debt Obligations, 39, 43
 - Reduction to Reimburse State Payment of County Debt Obligations, 17, 37, 40
- Economic Development, 2
- Economic Development Tax Abatements
 - Abatement Resolutions, 34
 - Duration Limit, 35
 - Extended Duration Limit, 35
 - Parcel Located within a TIF District, 34
 - Phasing in a Property Tax Increase, 34
- Economic Development TIF District Growth Factor Repealed, 28
- Economic District Duration, 28
- Education Agricultural credit, 38
- Eveleth City
 - Eveleth-Gilbert Joint Recreation Board Tax, 15, 19, 25
- Exempt, 7

- Travel Trailers Sheds and Decks, 7
- Existing Low Income Housing Aid, 36
- Family Farm Corporation, 4
- Family Farm Partnership, 4
- Family Preservation Aid
 - Levy to Repay State for State Payment of County Debt Obligations, 39, 43
 - Reduction to Reimburse State Payment of County Debt Obligations, 17, 37, 40
- Fayal Township
 - Eveleth-Gilbert Joint Recreation Board Tax, 15, 19, 25
- Forest Land Taxation Study, 6
- Fountain TIF Special Law, 29
- Gilbert City
 - Eveleth-Gilbert Joint Recreation Board Tax, 15, 19, 25
- Green Acres, 10
- HACA Adjustments for Court Costs, 36
- Holding Period for Small Cities, 2
- Homestead, 3, 4
 - Family Farm Corporation, 4
 - Family Farm Partnership, 4
 - Joint Farm Ventures, 4
 - Limited Liability Companies, 4
 - Special Provisions, 5
- Homestead and Agricultural Credit Aid
 - Levy to Repay State for State Payment of County Debt Obligations, 39, 43
 - Reduction to Reimburse State Payment of County Debt Obligations, 17, 37, 40
- Housing Districts, 26, 28
- Housing Income Restriction Enforcement, 28
- Income Restriction Enforcement, 28
- Iron Junction City
 - Eveleth-Gilbert Joint Recreation Board Tax, 15, 19, 25
- Isanti County
 - Land Bordering on Public Water, 44
 - Sale, 44
 - Sale of Tax-Forfeited Land Bordering on Public Water, 44
- Itasca County
 - Sale of Tax-Forfeited Land, 44
- Joint Farm Ventures, 4
- Kelliher City Increase in LGA, 41
- Koochiching County
 - Road and Bridge Expenditures, 18
 - Unorganized Townships, 18
- Lake County
 - Land Bordering on Public Water, 44
 - Sale, 44
- Sale of Tax-Forfeited Land Bordering on Public Water, 44
- Lake of the Woods County
 - Road and Bridge Expenditures, 18
 - Unorganized Townships, 18
- Leonidas City
 - Eveleth-Gilbert Joint Recreation Board Tax, 15, 19, 25
- Levy Limitations
 - Eveleth-Gilbert Joint Recreation Board Tax, 15
- Levy Limits
 - Capital Projects, 20
 - Capitol Region Watershed District, 24
 - Cook Community Hospital District, 24
 - District Court Orders, 20
 - Eveleth-Gilbert Joint Recreation Board Tax, 15, 19, 25
 - Federal Loans, 20
 - Lake Improvement Districts, 19
 - Levy Limit Determination, 21
 - Mining Effects Tax Distribution, 21
 - Regional Jails, 20
 - Special Levies, 19, 20
 - State Loans, 20
- LGA, 41
 - Appropriation, 42
 - Darwin City, 41
 - Kelliher City, 41
 - Low Income Housing Aid Folded in for Cities, 42
 - Osseo City, 41
 - Performance Aid Folder in For Cities, 41
 - St. Cloud City, 42
 - Ventura City, 42
- Limited Liability Companies, 4
- Low and Moderate Income Housing, 10
- Low Income Housing Aid
 - Existing Property, 36
- Martin County, 43
- McKinley City
 - Eveleth-Gilbert Joint Recreation Board Tax, 15, 19, 25
- Mendota Heights TIF Special Law, 29
- Mined Underground Space TIF Districts
 - Eliminated, 27
- Minnetonka
 - Replacement Transit Service, 16
 - Transit Levy, 16
- Moose Lake Fire Protection District
 - Silver Township, 22, 25
- Morrison County
 - Land Bordering on Public Water, 44
 - Sale, 44
 - Sale of Tax-Forfeited Land Bordering on Public Water, 44

2000 Summary Index

- Norman County
 - Land Bordering on Public Water, 44
 - Sale, 44
 - Sale of Tax-Forfeited Land Bordering on Public Water, 44
- Overall Levy Limitations
 - Capital Projects, 20
 - Eveleth-Gilbert Joint Recreation Board Tax, 19, 25
 - Federal Loans, 20
 - Lake Improvement Districts, 19
 - Levy Limit Determination, 21
 - Mining Effects Tax Distribution, 21
 - Regional Jails, 20
 - Special Levies, 19, 20
 - State Loans, 20
- Overpayment of Taxes, 30
- Payable 2000 Class Rate, 11
- Payable 2001 Class Rate, 11
- Polk County
 - Land Bordering on Public Water, 44
 - Sale, 44
 - Sale of Tax-Forfeited Land Bordering on Public Water, 44
- Property Assessment, 1
- Property Tax Aids
 - Credits and Reimbursements, 36
 - DNR, 36
 - Land Aids, 36
 - Natural Resources, 36
 - PILT Aids, 36
- Ramsey County, 43
- Real Property Description, 11
- Refunds of Mistakenly Billed Taxes, 30
- Repealed, 10
- Senior Citizen Property Tax Deferral, 6
- Shorewood
 - Replacement Transit Service, 16
 - Transit Levy, 16
- Silver Township
 - Fire Protection Services, 22, 25
 - Moose Lake Fire Protection District, 22, 25
- Special Assessments
 - Assessment Impact Estimates, 32
 - District Heating Systems, 33
 - Enhanced 911 Telephone Service, 32
 - Internet Access and Other Communication Facilities Costs, 32
 - Replacement Heating Systems, 33
- Special Provisions, 5
- Special Taxing District Levies
 - Capitol Region Watershed District, 24
 - Cook Community Hospital District, 24
 - County Economic Development Authorities, 22
 - Housing Improvements Areas, 15, 23
 - Middle Mississippi Watershed Management Organization, 23
 - Moose Lake Fire Protection District, 23
 - Yellow Medicine County EDA, 17, 22
- St. Louis County, 43
 - Capital Improvement Bonds, 18
 - Land Bordering on Public Water, 44
 - Sale, 44
 - Sale of Tax-Forfeited Land Bordering on Public Water, 44
 - St. Louis County Heritage and Arts Center, 18
- St. Paul
 - TIF Special Law, 29
- State Auditor, 27
- Tax -Forfeited Land
 - Sale of Tax-Forfeited Land Bordering on Public Water, 43
- Tax Increment Definition
 - TIF Grants, 28
- Taxes Payable 2000 and 2001, 11
- Tax-Forfeited Land
 - Land Bordering on Public Water, 43, 44
 - Sale, 44
 - Sale of Tax-Forfeited Land, 44
 - Sale of Tax-Forfeited Land Bordering on Public Water, 44
 - Sales, 43
- TIF
 - Brooklyn Park, 29
 - County Road Cost, 27
 - Economic Development District Growth Factor Repealed, 28
 - Economic District Duration, 28
 - Fountain City, 29
 - Grants, 28
 - Grants Tax Increment Definition, 28
 - Mendota Heights, 29
 - Reports, 27
 - St. Paul, 29
 - State Auditor, 27
 - Winona, 29
- TIF Consultations, 26
- TIF Plan Notification Information, 26
- Town Levies
 - Eveleth-Gilbert Joint Recreation Board Tax, 15, 19, 25
- Travel Trailers Sheds and Decks, 7
- Trusts, 3
- Truth in Taxation
 - Levy to Repay State for State Payment of County Debt Obligations, 17, 37, 39, 40, 43
- Utility Class Rates, 8
- Utility Companies, 1

Washington County, 43
Wind Energy, 1

Winona TIF Special Law, 29