

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 263

**DATE:** March 26, 2003

**Version:** With proposed author's amendment A03-0239

**Authors:** Rukavina and others

**Subject:** Property tax levy for certain publicly owned nursing homes

**Analyst:** Karen Baker; 651-296-8959

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### Overview

H.F. 263 requires that if a county owns a nursing home and it is funded in whole or in part with county revenue, the county must levy an equal amount annually to be distributed to all other nursing homes within the county that are owned by other public bodies.

Amendment A03-0239 limits this requirement only to counties having a population of at least 150,000.

St. Louis County is the only county that fits the specific criteria of the bill. The levy must first be levied in 2003, for taxes payable in 2004.

### Section

- 1 Levy for non-county-owned public nursing homes.** (a) Provides that if a county owns a nursing home that is funded in whole or in part with county revenue, the county must levy an equal amount annually to be distributed to all other nursing homes in the county that are owned by other public bodies.

According to the Department of Human Services, St. Louis County is the only county with a population over 150,000 that has both a county owned and one or more municipal owned nursing home facilities. Only three other counties with a population under 150,000 (Dodge, Ottertail, and Wadena) have both county and municipal owned nursing home facilities.

- (b) Requires the proceeds of the levy to be prorated among the recipient nursing homes in the

**Section**

proportion that the number of beds in each recipient nursing home is to the number of beds in all the recipient nursing homes in the county.

(c) Provides that the levy under this section may be levied in addition to all other county levies authorized by law; (i.e., it would be outside of levy limits).

**Effective date.** This section must first be levied in 2003, for taxes payable in 2004.