

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 213

DATE: April 17, 2007

Version: As introduced

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Subject: Lakeview Cemetery Association; levy authorization

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Overview

Allows the creation of the Lakeview Cemetery Association and authorizes a property tax levy. Includes the cities of Coleraine, Bovey, Taconite, Marble, and Calumet, and the towns of Iron Range, Lawrence, Greenway, and Trout Lake. Requires local approval.

Section

1 Lakeview Cemetery Association.

Subdivision 1. Municipalities may create. Allows the following municipalities to create the Lakeview Cemetery Association: the cities of Coleraine, Bovey, Taconite, Marble, and Calumet, and the towns of Iron Range, Lawrence, Greenway, and Trout Lake.

Subd. 2. Joint powers agreement. Provides that the Lakeview Cemetery Association is created by this act and by the execution of a joint powers agreement by and between the municipalities listed in subdivision 1. A municipality may choose not to participate in the association.

Subd. 3. Operation; tax. Provides that the operation of the association shall be by the board created under the joint powers agreement. Gives the joint powers board the authorization to levy a tax on all of the property in the cities and towns listed in subdivision 1 that give local approval and are parties to the joint powers agreement.

Section

The property subject to the tax must be made by resolution of the governing body or town board or by the joint powers agreement under Minnesota Statutes section 471.59. If levied, the tax is in addition to all other taxes on the property, including taxes permitted to be levied for cemetery purposes by the city or town and must be disregarded in the calculation of all other rate or per capita levy limitations imposed by law. The tax shall be collected by the Itasca County auditor/treasurer and paid directly to the Lakeview Cemetery Association. Although not specifically stated, it appears that the association would be a special taxing district, and that a uniform tax rate would be determined and levied on the property within the designated taxing area.

Subd. 4. Withdrawal. Allows a city or town to withdraw its agreement to future taxes by notice to the Lakeview Cemetery Association Board and the county auditor, unless provided otherwise by a joint powers agreement.

Background on Lakeview Cemetery Association levy. Laws 1994, chapter 587, article 9, section 8, allows the town of Iron Range and the cities of Coleraine and Bovey to levy a tax and make an appropriation not to exceed \$15,000 annually to the Lakeview Cemetery Association. The annual amount was increased to \$25,000 in the 2005 omnibus tax law, effective for taxes payable in 2006 and thereafter. H.F. 213 includes other cities and towns, allows the municipalities to create a joint powers board with the powers of a special taxing district, and includes no maximum amount that may be levied. No mention is made of the special law for this association.

Effective date. Effective the day after compliance by the governing body of each city and town with Minnesota Statutes, section 645.021, subdivision 3.