

HOUSE RESEARCH

Bill Summary

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Subject: Advancing Truth in Taxation Dates

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Overview

H.F. 663 advances the time frame for the truth-in-taxation process effective for notices and hearings prepared in 2010 and thereafter, for property taxes payable in 2011 and thereafter.

Section

- 1 Proposed levy.** Advances the dates for each of the taxing authorities to certify their proposed levies to the county auditor.

Note: A table showing how all of the dates for the truth-in-taxation process are advanced appears at the end of the summary. All of the changes are effective for notices and hearings held in 2010, for taxes payable in 2011, and thereafter.
- 2 Overlapping jurisdictions.** Advances the date for the home county auditor to certify the levy for a taxing authority that lies in more than one county to the other county auditors.
- 3 Levy; shared, merged, consolidated services.** Advances the date for taxing authorities that have shared, merged, or consolidated services to amend their proposed levies.
- 4 Notice of proposed property taxes.** Advances the date for the county to send the proposed TnT notices to each taxpayer in the county.
- 5 Public hearing; adoption of budget and levy.** Advances the public hearing dates and the dates for the adoption of the budget and levy for each of the taxing authorities.
- 6 Joint public hearings; nonmetropolitan county, cities, and school districts.** Advances the date for the joint public hearings, which may be held in the nonmetropolitan counties, cities, and school districts.
- 7 Ramsey County/St. Paul/S.D. No. 625; hearing.** Advances the date for the joint hearing.

8 Aitkin County/City/S.D. No.1; hearing. Advances the date for the joint hearing.

9 Nobles County/Worthington/S.D. No. 518; hearing. Advances date for joint hearing.

Current Date	Proposed Date	Description
Sept 15	Sept 1	Proposed Levy – Each taxing authority (except schools) adopts a proposed budget and certifies to the county auditor the final property tax levy for taxes payable in the following year.
Sept 30	Sept 15	Proposed Levy – Each school district certifies to the county auditor the proposed property tax levy for taxes payable in the following year.
Sept 15	Sept 1	Proposed Levy – The board of estimate and taxation certifies the maximum property tax levies to the county.
Oct 5	Sept 5	Overlapping Jurisdictions – In the case of a taxing authority lying in two or more counties, the home county auditor certifies the proposed levy and the proposed local tax rate to the other county auditor.
Oct 10	Sept 10	Levy; shared, merged, consolidated services – The affected taxing authorities may amend their proposed levies for levy amounts relating to the specific service involved.
Nov 10	Oct 15	Notice of proposed property taxes – The county auditor prepares and the county treasurer delivers the notice (earliest date it can be mailed).
Nov 24	Oct 24	... last date the notice may be sent.
Nov 1	Oct 1	Notice of proposed property taxes (contents) – The market value of the property used for taxes payable in the following year (shown on notice); assessor's records.
Nov 27	Oct 27	Notice of proposed property taxes – Posting a copy of the notice in a conspicuous place on the property for apartment property.
Nov 29	Nov 9	Public hearing; adoption of budget and levy – Earliest date for public hearing.
Dec 20	Dec 1	Latest date for public hearing to discuss and seek public comment on its final budget.
First Thursday in Dec	Second Thursday in Nov	Public hearing; adoption of budget and levy – The governing body of a county holds its initial hearing on adopting budget and may hold additional initial hearings on other dates...
Dec 20	Dec 1	... if necessary for the convenience of county residents to hold further initial hearing.
Third Tuesday in Dec	Third Tuesday in Nov	Public hearing; adoption of budget and levy – If the county needs a continuation of its hearing, the date for the continuation hearing.
First and Second Mondays of Dec	Second Monday of Dec	Public hearing; adoption of budget and levy – The date reserved for the use of cities to hold hearings.
First Thursday in Dec	First Thursday in Nov	Joint public hearing; nonmetropolitan county, cities, and school districts – Date reserved for initial joint hearing...
Dec 20	Dec 1	... additional joint hearing.
During the week of the second Tuesday in Dec	During the week of the second Tuesday in Nov	Joint hearings – Joint hearing: Ramsey County, St. Paul, S.D. No. 625
Second Tuesday	Second Tuesday	Joint hearings – Joint hearing:

Current Date	Proposed Date	Description
of Dec	of Nov	Aitkin County, City, S.D. No. 1 Nobles County, Worthington, S.D. 518