HOUSE RESEARCH

Bill Summary =

FILE NUMBER: H.F. 156 DATE: March 7, 2011

Version: As introduced

Authors: Ward and others

Subject: Property taxation; seasonal recreational property

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Overview

H. F. 156 exempts noncommercial seasonal recreational property (i.e., cabins) from the state general levy, but provides that those properties will no longer be exempt from referendum levies. The bill provides that the share of the state general levy currently paid by noncommercial seasonal recreational property will be added to the state commercial-industrial levy.

- 1 Referendum market value. Provides that noncommercial seasonal recreational property will now be subject to property taxes levied against referendum market value (primarily school operating referendum levies).
- **Levy amount.** Provides that seasonal recreational property is no longer liable to pay the state general levy.
- Apportionment and levy of state general tax. Provides that the entire amount of the state general levy will be borne by commercial-industrial property. (Currently, 95 percent of the levy is borne by commercial-industrial property, and five percent is borne by seasonal recreational property.)
- **Repealer.** Repeals the definition of seasonal recreational property in the state general levy statute.