

File Number: H.F. 3277

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Subject: Property tax timing and calendar changes

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Overview

H.F. 3277 changes various deadlines and due dates for Minnesota's property tax system. The proposed changes mirror most of the changes suggested in the 2012 final report of the property tax working group.

Section

- 1 Meeting dates; duties.** Changes the dates for convening the State Board of Equalization from between April 15 and June 30 to between May 1 and July 1.
Effective date: beginning with assessments in 2020
- 2 Jurisdictions in two or more counties.** Makes a conforming change based on section 1.
Effective date: beginning with assessments in 2020
- 3 Assessors.** Changes the date for an assessor to notify property owners of contamination value from June 1 to May 1.
Effective date: beginning with assessments in 2020
- 4 Record of proceedings changing net tax capacity; duties of county auditor.** Changes the date for the commissioner to certify assessment changes to the county auditor from June 30 to July 1.
Effective date: beginning with assessments in 2020
- 5 Filing dates.** Changes the filing date for property tax exemptions from February 1 to May 1.
Effective date: beginning with assessments in 2020

Section

- 6** **Application.** Changes the application date under the Minnesota Open Space Property Tax Law from November 3 to November 1.
Effective date: beginning with assessments in 2020
- 7** **Homestead owned by or leased to family farm corporation, joint farm venture, limited liability company, or partnership.** Changes the notification date for business entities seeking to qualify for agricultural homestead treatment.
Effective: beginning with assessments in 2020
- 8** **Homestead established after assessment date.** Changes the homestead application date from December 15 to December 31, except for manufactured homes, which is changed from May 29 to May 1.
Effective date: beginning with assessments in 2020
- 9** **Tax statements; penalties; collections.** Changes the date for tax statements to be mailed for manufactured homes from July 15 to July 1.
Effective date: beginning with assessments in 2020
- 10** **Class 1b homestead declaration 2009 and thereafter.** Changes the date for class 1b (blind/disabled homestead) filings from October 1 to May 1.
Effective date: beginning with assessments in 2020
- 11** **Ordinary board; meetings, deadlines, grievances.** Changes the deadline for the county assessor to notify the town or city clerk when the local board of appeal will meet from February 15 to March 1. Changes the dates in which a local board of appeal can meet from April 1 to May 31, to April 1 to June 1.
Effective date: beginning with assessments in 2020
- 12** **Mailing of tax statements.** Changes the deadline to mail tax statements from March 31 to April 1 (except for manufactured homes).
Effective date: beginning with assessments in 2020
- 13** **Determination of validity.** Changes the deadline for property tax appeals from April 30 to May 1.
Effective date: beginning with assessments in 2020
- 14** **Initial application.** Changes the senior deferral application deadline from July 1 to May 1.
Effective date: beginning with assessments in 2020
- 15** **Net tax capacity.** Changes the date by which assessors certify net tax capacity under fiscal disparities from August 5 to August 1.
Effective date: beginning with assessments in 2020
- 16** **Before June 1 for next year's taxes.** Changes the application deadline for agricultural preserves from June 1 to May 1.
Effective date: beginning with assessments in 2020

Section

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Grace period; taxpayer notice. Prevents an individual from losing a benefit due to missing a new due date, provided that the individual met the previous due date, for the first year the new due dates are effective.

Requires the commissioner of revenue to provide notice to all persons affected by the calendar changes and due dates.