

**Subject** Property tax advisory committee, proposed property tax notice changes, and Minnesota Property Taxpayer's Day

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**Date** February 8, 2021

### Overview

Establishes a citizens' property tax advisory committee to provide input prior to the certification of proposed property tax levies. The bill also adds a supplemental budget document to the notice of proposed property taxes and for some jurisdictions, replaces the public hearing on the proposed levy (known as the Truth-in-Taxation hearing) with a meeting known as Minnesota Property Taxpayer's Day.

### Summary

Section	Description
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1	<b>Citizens' property tax advisory committee.</b>
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**Subd. 1. Establishment and duties.** Requires counties and cities with a population of at least 500 to establish a citizens' property tax advisory committee to provide input and make recommendations on the budget for the following year. The committee would provide recommendations at least seven days prior to the certification of the proposed property tax levy.

**Subd. 2. Structure.** Requires, to the extent possible, that the committee reflect the diversity of the jurisdiction and include members from a variety of geographical areas within the jurisdiction. For counties, the committee must have at least nine members. For cities, the minimum number of members on the committee is the greater of nine or the number of wards within the city.

**Effective date:** Effective beginning with property taxes payable in 2022.

2	<b>Proposed levy.</b>
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Requires counties and cities with a population of at least 500 to publically post budget information and solicit feedback from the public on the budget and proposed property tax levy, prior to setting the proposed levy.

Section	Description
	<b>Effective date:</b> Effective beginning with property taxes payable in 2022.
3	<b>Notice of proposed property taxes.</b> Replaces the current requirement to hold a public hearing on the proposed levy (known as the Truth-in-Taxation hearing) for counties, cities with a population of at least 500, and school districts with the Minnesota Property Taxpayer’s Day meeting established in section 5. <b>Effective date:</b> Effective beginning with property taxes payable in 2022.
4	<b>Notice of proposed property taxes required supplemental information.</b> Adds a supplemental statement to the notice of proposed property taxes that is mailed to taxpayers in November. This supplemental statement must contain three pieces of information: (1) the percent change in levy proposed for the following year by the county, city or township, and school district; (2) summary budget information for the county, city, and school district; and (3) information on how to access each jurisdiction’s website where taxpayers can find the proposed budget and information on how to participate in the Minnesota Property Taxpayer’s Day meetings established in section 5. The information in items two and three are only provided for counties, cities with a population over 500, and school districts. <b>Effective date:</b> Effective beginning with property taxes payable in 2022.
5	<b>Minnesota Property Taxpayer’s Day.</b> Establishes an annual meeting to allow the public to provide input on proposed property tax levies for counties, cities with a population of at least 500, and school districts. The meeting must be held on the first Wednesday following the first Monday in December. The public must be allowed to participate in person or remotely. Counties must begin their meetings at 6:00 p.m., cities at 7:00 p.m., and school districts at 8:00 p.m. Each jurisdiction must allow the public to speak no later than 20 minutes after the start of the meeting. Information on how to participate in the meetings must be posted on each jurisdiction’s website by November 10. <b>Effective date:</b> Effective beginning with property taxes payable in 2022.



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