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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FIRST SESSION

H. F. No. 1856

02/28/2019 Authored by O'Neill, Normes, Mekeland and Christensen
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; state-assessed property; requiring the commissioner to issue
1.3 preliminary valuations by June 15; requiring the commissioner to provide an
1.4 explanatory statement and notice for certain settlements; amending Minnesota
1.5 Statutes 2018, sections 273.3711; 273.372, subdivisions 3, 5.

1.6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.7 Section 1. Minnesota Statutes 2018, section 273.3711, is amended to read:

1.8 273.3711 RECOMMENDED AND ORDERED VALUES.

1.9 For purposes of sections 273.33, 273.35, 273.36, 273.37, 273.371, and 273.372, all
1.10 preliminary values not required to be listed and assessed by the commissioner of revenue
1.11 are recommended values. If the commissioner provides preliminary recommended values,
1.12 the values must be certified to the auditor of each county in which the property is located
1.13 on or before August 1 June 15. If the commissioner determines that the certified
1.14 recommended value is in error the commissioner may issue a corrected certification on or
1.15 before October August 1. The commissioner may correct errors that are merely clerical in
1.16 nature until December 31.

1.17 EFFECTIVE DATE. This section is effective the day following final enactment.

1.18 Sec. 2. Minnesota Statutes 2018, section 273.372, subdivision 3, is amended to read:

1.19 Subd. 3. Notice. Upon filing of any appeal in court under this section by a utility company
1.20 or railroad against the commissioner pursuant to this section, the commissioner shall give
1.21 notice by first class mail to each city and to the county auditor of each county where property
1.22 included in the petition is located.

2.1 Sec. 3. Minnesota Statutes 2018, section 273.372, subdivision 5, is amended to read:

2.2 Subd. 5. **Agreement determining valuation.** (a) When it appears to be in the best
2.3 interest of the state, and affected local jurisdictions, the commissioner may settle any matter
2.4 under consideration regarding an appeal filed under this section. The agreement must be in
2.5 writing and signed by the commissioner and the company or the company's authorized
2.6 representative. The agreement is final and conclusive, and except upon a showing of fraud,
2.7 malfeasance, or misrepresentation of a material fact, the case may not be reopened as to the
2.8 matters agreed upon.

2.9 (b) In a final agreement reached under this subdivision, the commissioner must state the
2.10 basis upon which settlement is in the best interest of the state and affected local jurisdictions.

2.11 (c) Within ten days of reaching the final agreement described in this subdivision, the
2.12 commissioner must provide a copy of the final written agreement to each city and to the
2.13 county auditor of each county and each city where property included in the appeal is located.

2.14 **EFFECTIVE DATE.** This section is effective the day following final enactment.