

**SENATE**  
**STATE OF MINNESOTA**  
**EIGHTY-NINTH SESSION**

**S.F. No. 1057**

(SENATE AUTHORS: SKOE, Saxhaug and Tomassoni)

DATE	D-PG	OFFICIAL STATUS
02/23/2015	396	Introduction and first reading Referred to Taxes

1.1 A bill for an act  
 1.2 relating to taxation; local government aid; providing for modifications to  
 1.3 payments in lieu of taxes for natural resource land; amending Minnesota Statutes  
 1.4 2014, section 477A.12, subdivision 1.

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

1.6 Section 1. Minnesota Statutes 2014, section 477A.12, subdivision 1, is amended to read:

1.7 Subdivision 1. **Types of land; payments.** The following amounts are annually  
 1.8 appropriated to the commissioner of natural resources from the general fund for transfer  
 1.9 to the commissioner of revenue. The commissioner of revenue shall pay the transferred  
 1.10 funds to counties as required by sections 477A.11 to 477A.14. The amounts, based on the  
 1.11 acreage as of July 1 of each year prior to the payment year, are:

1.12 (1) ~~\$5.133~~ \$5.287, multiplied by the total number of acres of acquired natural  
 1.13 resources land or, at the county's option three-fourths of one percent of the appraised value  
 1.14 of all acquired natural resources land in the county, whichever is greater;

1.15 (2) ~~\$5.133~~ \$5.287, multiplied by the total number of acres of transportation wetland  
 1.16 or, at the county's option, three-fourths of one percent of the appraised value of all  
 1.17 transportation wetland in the county, whichever is greater;

1.18 (3) ~~\$5.133~~ \$5.287, multiplied by the total number of acres of wildlife management  
 1.19 land, or, at the county's option, three-fourths of one percent of the appraised value of all  
 1.20 wildlife management land in the county, whichever is greater;

1.21 (4) 50 percent of the dollar amount as determined under clause (1), multiplied by  
 1.22 the number of acres of military refuge land in the county;

1.23 (5) ~~\$1.50~~ \$1.545, multiplied by the number of acres of county-administered other  
 1.24 natural resources land in the county;

2.1 (6) ~~\$5.133~~ \$5.287, multiplied by the total number of acres of land utilization project  
2.2 land in the county;

2.3 (7) ~~\$1.50~~ \$1.545, multiplied by the number of acres of commissioner-administered  
2.4 other natural resources land in the county; and

2.5 (8) without regard to acreage, and notwithstanding the rules adopted under section  
2.6 84A.55, ~~\$300,000~~ \$309,000 for local assessments under section 84A.55, subdivision  
2.7 9, that shall be divided and distributed to the counties containing state-owned lands  
2.8 within a conservation area in proportion to each county's percentage of the total annual  
2.9 ditch assessments.

2.10 ~~The commissioner of natural resources shall certify the number of acres and appraised~~  
2.11 ~~values for wildlife management lands under clause (3) for calendar year 2013 to the~~  
2.12 ~~commissioner of revenue by June 15, 2014. The commissioner of revenue shall make the~~  
2.13 ~~payment for any positive difference in the 2013 payment under clause (3) by June 30, 2014.~~

2.14 **EFFECTIVE DATE.** This section is effective for aids payable in calendar year  
2.15 2015 and thereafter.