

CHAPTER 3--H.F.No. 244

An act relating to property tax administration; providing a waiver for certain local board of appeals and equalization trainings.

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

Section 1. **2016 TOWNSHIP BOARD APPEALS AND EQUALIZATION COURSE WAIVER.**

If a city or town that conducts local board of appeal and equalization meetings certified by February 1, 2016, that it was in compliance with the requirements of Minnesota Statutes, section 274.014, subdivision 2, but no member of the local board who has attended an appeal and equalization course training within the preceding four years attended the local board's meeting for 2016, that local board shall have its powers reinstated for the 2017 assessment by resolution of the governing body of the city or town, and by certifying it is in compliance with Minnesota Statutes, section 274.014, subdivision 2. Notwithstanding section 274.014, subdivision 3, paragraph (a), the resolution and certification must be provided to the county assessor by February 10, 2017, and no town's board of appeal and equalization shall be deemed to have transferred its powers to a county if the town provides the required resolution and certification under this section to the county assessor by that date. For qualifying towns, a determination, made prior to enactment of this law, that the town's local board has transferred its power for assessment year 2017 is not effective. The county assessor must provide the required notice under Minnesota Statutes, section 274.01, subdivision 1, paragraph (a), to the town clerk of a qualifying town by February 25, 2017. For purposes of this section, "qualifying town" is a town whose board is eligible to have its powers reinstated under this section.

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

Presented to the governor February 9, 2017

Signed by the governor February 10, 2017, 10:25 a.m.