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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 1539

02/25/2021 Authored by Lislegard and Ecklund
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 local government aid; modifying timeline for reappraisal of acquired
1.3 natural resources land; holding counties harmless for certain reductions in land
1.4 valuation; amending Minnesota Statutes 2020, section 477A.12, subdivisions 1,
1.5 3.

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

1.7 Section 1. Minnesota Statutes 2020, section 477A.12, subdivision 1, is amended to read:

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

1.13 (1) \$5.133 multiplied by the total number of acres of acquired natural resources land or,
1.14 at the county's option three-fourths of one percent of the appraised value of all acquired
1.15 natural resources land in the county, whichever is greater, except that the appraised value
1.16 of all acquired natural resources land in the county shall not be reduced below the 2010
1.17 appraised value of the land;

1.18 (2) \$5.133, multiplied by the total number of acres of transportation wetland or, at the
1.19 county's option, three-fourths of one percent of the appraised value of all transportation
1.20 wetland in the county, whichever is greater;

1.21 (3) \$5.133, multiplied by the total number of acres of wildlife management land, or, at
1.22 the county's option, three-fourths of one percent of the appraised value of all wildlife
1.23 management land in the county, whichever is greater;

2.1 (4) 50 percent of the dollar amount as determined under clause (1), multiplied by the
 2.2 number of acres of military refuge land in the county;

2.3 (5) \$2, multiplied by the number of acres of county-administered other natural resources
 2.4 land in the county;

2.5 (6) \$5.133, multiplied by the total number of acres of land utilization project land in the
 2.6 county;

2.7 (7) \$2, multiplied by the number of acres of commissioner-administered other natural
 2.8 resources land in the county; and

2.9 (8) without regard to acreage, and notwithstanding the rules adopted under section
 2.10 84A.55, \$300,000 for local assessments under section 84A.55, subdivision 9, that shall be
 2.11 divided and distributed to the counties containing state-owned lands within a conservation
 2.12 area in proportion to each county's percentage of the total annual ditch assessments.

2.13 **EFFECTIVE DATE.** This section is effective for aids payable in 2022 and thereafter.

2.14 Sec. 2. Minnesota Statutes 2020, section 477A.12, subdivision 3, is amended to read:

2.15 Subd. 3. **Determination of appraised value.** For the purposes of this section, the
 2.16 appraised value of acquired natural resources land is the purchase price until the next ~~six-year~~
 2.17 four-year appraisal required under this subdivision. The appraised value of acquired natural
 2.18 resources land received as a donation is the value determined for the commissioner of natural
 2.19 resources by a licensed appraiser, or the county assessor's estimated market value if no
 2.20 appraisal is done. The appraised value must be determined by the county assessor every ~~six~~
 2.21 four years. ~~All reappraisals shall be done in the same year as county assessors are required~~
 2.22 ~~to assess exempt land under section 273.18.~~

2.23 **EFFECTIVE DATE.** This section is effective beginning with the 2022 reappraisal.