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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETIETH SESSION

H. F. No. 2059

03/02/2017 Authored by Ecklund, Layman and Lueck
The bill was read for the first time and referred to the Committee on Environment and Natural Resources Policy and Finance
03/06/2017 By motion, recalled and re-referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to local government aid; modifying payment in lieu of taxes provisions
1.3 for large forest easement lands; appropriating money; amending Minnesota Statutes
1.4 2016, sections 477A.11, by adding a subdivision; 477A.12, subdivisions 1, 2;
1.5 477A.14, subdivision 3.

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

1.7 Section 1. Minnesota Statutes 2016, section 477A.11, is amended by adding a subdivision
1.8 to read:

1.9 Subd. 5a. Large forest easement land. "Large forest easement land" means land subject
1.10 to a single forests for the future easement exceeding 60,000 acres that was acquired as
1.11 provided in section 84.66.

1.12 EFFECTIVE DATE. This section is effective retroactively from July 8, 2010.

1.13 Sec. 2. Minnesota Statutes 2016, section 477A.12, subdivision 1, is amended to read:

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

1.19 (1) \$5.133 multiplied by the total number of acres of acquired natural resources land or,
1.20 at the county's option three-fourths of one percent of the appraised value of all acquired
1.21 natural resources land in the county, whichever is greater;

2.1 (2) \$5.133, multiplied by the total number of acres of transportation wetland or, at the
 2.2 county's option, three-fourths of one percent of the appraised value of all transportation
 2.3 wetland in the county, whichever is greater;

2.4 (3) \$5.133, multiplied by the total number of acres of wildlife management land, or, at
 2.5 the county's option, three-fourths of one percent of the appraised value of all wildlife
 2.6 management land in the county, whichever is greater;

2.7 (4) three-fourths of one percent of the assessed value of all large forest easement land
 2.8 in the county;

2.9 (5) 50 percent of the dollar amount as determined under clause (1), multiplied by the
 2.10 number of acres of military refuge land in the county;

2.11 ~~(5)~~ (6) \$1.50, multiplied by the number of acres of county-administered other natural
 2.12 resources land in the county;

2.13 ~~(6)~~ (7) \$5.133, multiplied by the total number of acres of land utilization project land in
 2.14 the county;

2.15 ~~(7)~~ (8) \$1.50, multiplied by the number of acres of commissioner-administered other
 2.16 natural resources land in the county; and

2.17 ~~(8)~~ (9) without regard to acreage, and notwithstanding the rules adopted under section
 2.18 84A.55, \$300,000 for local assessments under section 84A.55, subdivision 9, that shall be
 2.19 divided and distributed to the counties containing state-owned lands within a conservation
 2.20 area in proportion to each county's percentage of the total annual ditch assessments.

2.21 **EFFECTIVE DATE.** This section is effective retroactively from July 8, 2010.

2.22 Sec. 3. Minnesota Statutes 2016, section 477A.12, subdivision 2, is amended to read:

2.23 Subd. 2. **Procedure.** (a) Each county auditor shall certify to the Department of Natural
 2.24 Resources during July of each year prior to the payment year the number of acres of
 2.25 county-administered other natural resources land and the assessed value of large forest
 2.26 easement land within the county. The Department of Natural resources may, in addition to
 2.27 the certification of acreage, require descriptive lists of land so certified. The commissioner
 2.28 of natural resources shall determine and certify to the commissioner of revenue by March
 2.29 1 of the payment year:

2.30 (1) the number of acres and most recent appraised value of acquired natural resources
 2.31 land, wildlife management land, and military refuge land within each county;

3.1 (2) the number of acres of commissioner-administered natural resources land within
3.2 each county;

3.3 (3) the number of acres of county-administered other natural resources land within each
3.4 county, based on the reports filed by each county auditor with the commissioner of natural
3.5 resources; and

3.6 (4) the number of acres of land utilization project land within each county.

3.7 (b) The commissioner of transportation shall determine and certify to the commissioner
3.8 of revenue by March 1 of the payment year the number of acres of transportation wetland
3.9 and the appraised value of the land, but only if it exceeds 500 acres in a county.

3.10 (c) Each auditor of a county that contains state-owned lands within a conservation area
3.11 shall determine and certify to the commissioner of natural resources by May 31 of the
3.12 payment year, the county's ditch assessments for state-owned lands subject to section 84A.55,
3.13 subdivision 9. A joint certification for two or more counties may be submitted to the
3.14 commissioner of natural resources through the Consolidated Conservation Counties Joint
3.15 Powers Board. The commissioner of natural resources shall certify the ditch assessments
3.16 to the commissioner of revenue by June 15 of the payment year.

3.17 (d) The commissioner of revenue shall determine the distributions provided for in this
3.18 section using: (1) the number of acres and appraised values certified by the commissioner
3.19 of natural resources and the commissioner of transportation by March 1 of the payment
3.20 year; ~~and~~ (2) ditch assessments under paragraph (c), by July 15 of the payment year; and
3.21 (3) the assessed value of large forest easement land certified by the county auditor.

3.22 **EFFECTIVE DATE.** This section is effective retroactively from July 8, 2010.

3.23 Sec. 4. Minnesota Statutes 2016, section 477A.14, subdivision 3, is amended to read:

3.24 Subd. 3. **Distribution for wildlife management lands and military refuge lands.** (a)
3.25 The county treasurer shall allocate the payment for wildlife management land, large forest
3.26 easement land, and military game refuge land among the county, towns, and school districts
3.27 on the same basis as if the payments were taxes on the land received in the year. Payment
3.28 of a town's or a school district's allocation must be made by the county treasurer to the town
3.29 or school district within 30 days of receipt of the payment to the county. The county's share
3.30 of the payment shall be deposited in the county general revenue fund.

3.31 (b) The county treasurer of a county with a population over 39,000, but less than 42,000,
3.32 in the 1950 federal census shall allocate the payment only among the towns and school

4.1 districts on the same basis as if the payments were taxes on the lands received in the current
4.2 year.

4.3 (c) If a town received a payment in calendar year 2006 or thereafter under this subdivision,
4.4 and subsequently incorporated as a city, the city shall continue to receive any future year's
4.5 allocations of wildlife land payments that would have been made to the town had it not
4.6 incorporated, provided that the payments shall terminate if the governing body of the city
4.7 passes an ordinance that prohibits hunting within the boundaries of the city.

4.8 **EFFECTIVE DATE.** This section is effective retroactively from July 8, 2010.