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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 3779

02/24/2022 Authored by Hansen, R., The bill was read for the first time and referred to the Committee on State Government Finance and Elections

1.1 A bill for an act
1.2 relating to taxation; authorizing the Metropolitan Council to levy a property tax
1.3 for regional recreation open space capital costs; proposing coding for new law in
1.4 Minnesota Statutes, chapter 473.

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

1.6 Section 1. 473.3251 REGIONAL RECREATION OPEN SPACE TAX LEVY.

1.7 Subdivision 1. Indexed limit. (a) The Metropolitan Council may levy a tax on all taxable
1.8 property in the metropolitan area, as defined in section 473.121, to provide funds for
1.9 recreation open space purposes to any implementing agency, as defined in section 473.351,
1.10 to cover the costs, or any portion of the cost, of acquiring or developing regional recreation
1.11 open space in accordance with the policy plan. This tax for regional recreation open space
1.12 shall be levied and collected in the manner provided by section 473.13.

1.13 (b) For taxes payable in 2023, the tax levy limitation for property taxes levied by the
1.14 council under this section for regional recreation open space is \$6,700,000. For taxes payable
1.15 in 2024 and thereafter, the tax levy limitation under this section is the product of: (1) the
1.16 council's tax levy limitation for the previous year determined under this subdivision
1.17 multiplied by (2) one plus a percentage equal to the growth in the implicit price deflator
1.18 defined in section 275.70, subdivision 2. The property tax levied under this section in any
1.19 taxable year shall not exceed the difference between: (1) the tax levy limitation amount
1.20 determined under this subdivision and (2) the amount of any debt service levies certified
1.21 for the payment of principal and interest on general obligation bonds under section 473.325,
1.22 subdivision 2, for taxes payable in such year.

2.1 (c) The taxes levied by the council under this section shall not affect the amount or rate
2.2 of taxes which may be levied by the council for other purposes.

2.3 Subd. 2. **Deadlines; estimates.** The commissioner of revenue shall certify the council's
2.4 levy limitation under this section to the council by August 1 of the levy year. The council
2.5 must certify its proposed property tax levy to the commissioner of revenue by September
2.6 1 of the levy year. The commissioner of revenue shall annually determine whether the ad
2.7 valorem property tax certified by the council for levy following the adoption of its proposed
2.8 budget is within the levy limitation imposed by this section. The commissioner of revenue
2.9 shall complete this determination prior to September 10 of each year. If current information
2.10 regarding the gross tax capacity in a county is not transmitted to the commissioner of revenue
2.11 in a timely manner, the commissioner may estimate the current gross tax capacity within
2.12 that county for purposes of calculating the levy limitation.

2.13 **EFFECTIVE DATE; APPLICATION.** This section is effective for taxes payable in
2.14 2023 and thereafter and applies in the counties of Anoka, Carver, Dakota, Hennepin, Ramsey,
2.15 Scott, and Washington.