

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

**S.F. No. 2387**

(SENATE AUTHORS: HOFFMAN and Chamberlain)

DATE	D-PG	OFFICIAL STATUS
03/06/2014	5995	Introduction and first reading Referred to Taxes

1.1 A bill for an act  
 1.2 relating to local government; allowing tax levy for countywide public safety  
 1.3 improvements and equipment projects; amending Minnesota Statutes 2012,  
 1.4 section 383E.21, subdivisions 1, 2.

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

1.6 Section 1. Minnesota Statutes 2012, section 383E.21, subdivision 1, is amended to read:

1.7 Subdivision 1. **Authority to levy property taxes and incur debt.** (a) To finance the  
 1.8 cost of designing, constructing, and acquiring countywide public safety improvements  
 1.9 and equipment, including personal property, benefiting both Anoka County and the  
 1.10 municipalities located within Anoka County, the governing body of Anoka County may  
 1.11 levy property taxes for public safety improvements and equipment, and issue:

1.12 (1) capital improvement bonds under the provisions of section 373.40 as if the  
 1.13 infrastructure and equipment qualified as a "capital improvement" within the meaning of  
 1.14 section 373.40, subdivision 1, paragraph (b); and

1.15 (2) capital notes under the provisions of section 373.01, subdivision 3, as if the  
 1.16 equipment qualified as "capital equipment" within the meaning of section 373.01,  
 1.17 subdivision 3. Personal property acquired with the proceeds of the bonds or capital  
 1.18 notes issued under this section must have an expected useful life at least as long as the  
 1.19 term of debt.

1.20 (b) The outstanding principal amount of the bonds and the capital notes issued under  
 1.21 this section may not exceed \$8,000,000 at any time. Any bonds or notes issued pursuant  
 1.22 to this section must only be issued after approval by a majority vote of the Anoka County  
 1.23 Joint Law Enforcement Council, a joint powers board.

2.1 **EFFECTIVE DATE.** This section is effective beginning for taxes payable in 2013  
2.2 and expires under Minnesota Statutes, section 383E.21, subdivision 3.

2.3 Sec. 2. Minnesota Statutes 2012, section 383E.21, subdivision 2, is amended to read:

2.4 Subd. 2. **Treatment of levy.** Notwithstanding sections 275.065, subdivision 3,  
2.5 and 276.04, the county may report the tax attributable to any levy to fund public safety  
2.6 capital improvements or equipment projects approved by the Anoka County Joint Law  
2.7 Enforcement Council or pay principal and interest on bonds or notes issued under this  
2.8 section as a separate line item on the proposed property tax notice and the property tax  
2.9 statement. Notwithstanding any provision in chapter 275 or 373 to the contrary, bonds or  
2.10 notes issued by Anoka County under this section must not be included in the computation  
2.11 of the net debt of Anoka County.

2.12 **EFFECTIVE DATE.** This section is effective beginning for taxes payable in 2013  
2.13 and expires under Minnesota Statutes, section 383E.21, subdivision 3.