

Range Association of Municipalities & Schools

Board Meeting Minutes

Thursday, December 10, 2020 – 6:00 P.M.

Northeast Service Cooperative Building

Call to Order:

President Pat Medure called the meeting to order at 6:05 PM.

Roll Call of Board:

Present: **Pat Medure (ISD 318-Grand Rapids); Charlie Baribeau (City of Virginia);** Cyndi Worshek (ISD 2711-Mesabi East); Richard Aldrich (Supt Assn); **Glenn Anderson (City of Babbitt);** Bob Berrini (Morse Township); John Champa (City of Chisholm); Rick Blake (City of Grand Rapids); Jim Fisher (McDavitt Township); Shane Hoff (City of Silver Bay); Jennifer Saccoman-Hoffman (City of Hibbing); **Barb Kalmi (ISD 319-Nashwauk/Keewatin);** Paul Kess (City of Ely); **Stu Lehman (City of Buhl);** Deb Hunt (Great Scott Township); Kim McLaughlin (ISD 701-Hibbing); **Ron Pittman (Cherry Township); Cal Saari (City of Nashwauk);** Stacey Sundquist (ISD 2909 Rock Ridge); Warren Stolp (Nashwauk Township); Dave Worshek (City of Aurora); David Zins (City of Hoyt Lakes)

Absent: 1-Supt Assn; City of Mt Iron

Also Present: **Steve Giorgi, Executive Director;** Costin Group-Jeff Anderson, Gary Cerkenvenik; **Lois Roskoski, RAMS Adm Assistant**
(Persons highlighted were present in person; others were via Zoom.)

Review and Approve Agenda:

Moved by Kalmi and supported by Baribeau to approve the agenda, as presented. Motion carried.

Approve Meeting Minutes:

Moved by Anderson and supported by Fisher to approve the minutes of the Regular Meeting held October 22, 2020. Motion carried.

Appearance:

Director's Report:

The Director's Report was emailed to the RAMS Board for their review and no discussion was held.

Old Business:

- a. Request for information on State positions.

A request for information on State agency positions was emailed to the RAMS membership, with only three responses received to date. The board members were asked to communicate with their leadership on providing a list of the State agencies that are located in their communities. The list is needed so when the legislature starts eliminating positions, we can respond quickly. There would be an economic impact to our communities, if these agencies are closed.

New Business:

- a. Contract with Costin Group, Inc., for lobbyist services.

Director Giorgi reviewed the renegotiated agreement with the Costin Group, Inc., to provide RAMS with lobbyist services. The Finance Committee had reviewed the agreement, which included a threepercent increase, and made a recommendation to approve it.

Moved by Saari and supported by Champa to approve the renegotiated agreement with the Costin Group, Inc., to provide lobbyist services to RAMS. Motion carried.

b. Certificate of Deposit matured 12/19/20.

Director Giorgi stated the \$100,000 investment (\$60,000 CD and \$40,000 companion savings account) with the Boundary Waters Bank in Ely matured on 12/19/20. The best options to reinvest included a money market account at .55 percent, or a 15 month certificate of deposit at .6 percent interest.

Moved by Anderson and supported by Berrini to authorize the Director to reinvest the \$100,000 investment, with accrued interest, in a 15 month certificate of deposit with the Boundary Waters Bank of Ely. Motion carried.

c. Legislative priorities.

A list of the RAMS 2021 Legislative Priorities was developed by Director Giorgi, and Jeff Anderson and Gary Cerkenik of the Costin Group, as follows:

- Protect area jobs from cuts due to the State's budget deficit.
- Improve broadband in our region and support a regional broadband elementary and high school pilot project, in conjunction with our community colleges.
- Ask the Legislature to pass two years of LCCMR grants, so \$140 million can go to work creating jobs, protecting our environment and funding over a dozen projects in the RAMS service territory.
- Support expanding the solar plant in Mountain Iron to double its capacity.
- Preserve the 5 community colleges in our region as they face cuts or closures, due to deficits.
- Support building more recreational trails for our residents and visitors (mountain bike, Mesabi Trail, ATV trails and snowmobile trails).
- Protect the hard-won gains in Local Government Aid.
- Make sure the Legislature and Governor don't steal our DJJ Fund.
- Help local governments prepare for 2022 bonding, with applications due in June, 2021.
- Support legislation that would provide for greater Minnesota school district members of cooperatives the authority to levy up to \$65 per pupil for cooperative facilities, the same as members of Metro Intermediates. This would allow districts to form a joint power board to bond for improvements and new facilities.
- Support funding for the routing and pumping of rising pit water levels in the Canisteo Mine Pit chain and St. James pit in Aurora.
- Support an annual increase in the education formula and freeze per pupil funding to 2019 levels as a floor.

Gary Cerkenik reported the projected Minnesota budget deficit of \$2.8 billion has been replaced with a projected \$641 million surplus for the current biennium, which is good news. The next biennium includes a projected shortfall of \$1.2 billion. He stated people are spending money as the sales tax revenue is high. With less students in school, there has been a drop in student per pupil funding.

Jeff Anderson provided a preview of the special session that begins on January 5, 2021. The vote to extend the Governor's emergency powers will be done next Monday. A relief package focused on businesses impacted by the recent closure has been in renegotiations. The State is proposing an agreement with three pots of money:

- 1 Relief through the MN Department of Revenue for restaurants/bars/bowling alleys/gyms (\$100 million proposed). Business must have decreased by 30 percent to qualify.
- 2 State would provide funds to the counties to distribute through an application process (\$102 million proposed). Lodging would fall in this category.
- 3 \$14 million is proposed for operations of movie theatre/convention centers.

Jeff Anderson stated there has been no agreement on the extension of unemployment benefits.

Gary Cerkenik recommended that communities prepare for bonding projects, as applications will be due on June 15, 2021, for the 2022 legislative session. The legislature waived the non-state match requirement in State Statute for the last bonding bill. Gary stated entities have four years to spend the bonding funds that will be allocated this year. If an extension is needed, communities should talk to either Gary or Jeff of the Costin Group and they will draft legislation to extend the deadline.

Director Giorgi met with Senator Tomassoni who is assuming the legislature will be functioning through Zoom, with no access to the public. Senator Gazelka is trying to get them back in person. Jeff Anderson stated legislators are hoping their constituents will be in contact with them.

Charlie Baribeau stated there is a tremendous problem with market value assessments in St. Louis County. The valuation notices are mailed in November, but the hearings are not held until Spring. He hopes to see a change in the legislation to move the market value hearings closer to when the valuation notifications are mailed out. Director Giorgi stated he will ask the League of Minnesota Cities if other communities are expressing the same concern.

Moved by Fisher and supported by Saari to approve the list of legislative priorities, as presented. Motion carried.

d. Mesabi Metallica update.

Director Giorgi stated the State Executive Council met last week to discuss the lease agreement with Mesabi Metallica for the former Essar project. Mesabi Metallica has violated several terms of the existing lease agreement. New terms were negotiated for the lease extension for Mesabi Metallica and included several changes. Itasca County Commissioner Ben DeNucci had requested RAMS to provide a letter in support of the lease extension with Mesabi Metallica. Director Giorgi stated a letter of support was sent out on November 30th, and by that evening, he was told that Governor Walz had spoken with Cleveland Cliffs CEO Lourenco Goncalves. Goncalves recognized the importance of the \$25 million payment and was willing to wire the funds for State control the next day, if the Executive Council did not extend the lease with Mesabi Metallica. Director Giorgi contemplated sending a letter to table the decision by the Executive Council, until they had time to talk with Cleveland Cliffs. During the hearing on December 1st, a motion to table the lease extension with Mesabi Metallica failed and a motion to extend the lease was approved. Director Giorgi stated he will follow up with a State official to get confirmation on seeking special legislation in January to expedite the annual payment from September 1 to April 1.

e. Recognition of outgoing members.

Director Giorgi recognized the outgoing RAMS Board Members Dale Christy and Alan Stanaway and Greg Allen. A Certificate of Appreciation and gift card will be sent to each of the outgoing members.

Board Member Updates:

Shane Hoff, City of Silver Bay, provided an update on the City of Silver Bay. They are working on expanding the tourism industry, as they are located on the shore of Lake Superior. The beautiful campground project has been completed adjacent to beaches and next to the City Business Park. The campground had a very good year. They are just finishing a daycare center at the William Kelley School, which is critical with the lack of options for daycare. Next year, work will begin on the multi trailhead center and will include buildings and parking areas to accommodate ATV/snowmobiles/bikers and hikers. Key challenges in Silver Bay include the lack of adequate family housing/rentals and the poor shape of City streets and infrastructure. They are looking for solutions for those challenges.

Finance Committee Report:

Cyndi Worshek reported on the Finance Committee Meeting held November 25, 2020:

Moved by Fisher and supported by Kalmi to approve the expenditures for the period October 22-November 24, 2020, totaling \$14,859.73. Motion carried.

Moved by Zins and supported by Christy to approve the Profit & Loss Budget vs Actual Report as of November 24, 2020. Motion carried.

Moved by Berrini and supported by Anderson to approve the Balance Sheet, with a balance of \$353,616.98. Motion carried.

Other:

Director Giorgi stated he received a call from Jason Metsa, IRRRB Deputy Commissioner, regarding setting up Covid testing for various groups on specific days. Director Giorgi will provide additional information as he receives it. He further noted that the State of MN will be converting from nasal to saliva testing soon.

Director Giorgi stated he will be sending another letter to the legislative leadership to explain the challenges faced by the day activity centers for waived people. Some grant funding was available, but it wasn't enough to cover their losses. They are currently at fifty percent capacity. The ERDAC center in Eveleth anticipates a \$550,000 shortfall by the end of 2020. Director Giorgi will send the draft letter to the RAMS Board, prior to sending it out.

On the Federal level, Director Giorgi reported \$16 billion in funding was available to expand broadband in the country. Minnesota received \$312 million, some of which was given to Paul Bunyan and Frontier.

Rick Blake asked about supporting changes to make local option sales tax less onerous on communities that might need that to come up with their share of a bonding request. Gary Cerkvenik replied that, historically, it has been difficult to gain support to make changes to the legislation.

Barb Kalmi stated it is important for RAMS to support the Mesabi Metallica project. The project is vital to Hibbing, Nashwauk and Nashwauk Township and has been a devastating loss to their communities. Director Giorgi replied that RAMS has supported the project in the past and sent letters of support. In the current case, a suggestion was made to table the decision to extend the lease with Mesabi Metallica, until the State Executive Council could meet with Cleveland Cliffs to discuss their proposal. Director Giorgi noted it was not about supporting one company over another, but just a good business decision.

Next Meeting:

The next meeting will be held at 6:00 PM on Thursday, January 28, 2021.

Adjournment:

Meeting adjourned at 7:45 PM.

Briana Anderson - City of Coleraine

From: Theresa Troumbly
Sent: Friday, February 5, 2021 2:46 PM
To: Briana Anderson - City of Coleraine
Subject: FW: URGENT URGENT URGENT - LEGISLATIVE ACTION THAT NEEDS YOUR ATTENTION

*for your information -
Proposed HF496 is attached*

Sent from Mail for Windows 10

From: Steve Giorgi
Sent: Friday, February 5, 2021 2:21 PM
Subject: URGENT URGENT URGENT - LEGISLATIVE ACTION THAT NEEDS YOUR ATTENTION

PLEASE, PLEASE PLEASE TAKE THE TIME TO OPEN THE LINK AND READ THIS BILL. It has to do with fairly significant modifications to the requirement to hold public hearings prior to setting your annual tax levy. Formation of a new committee is required, and the last provision of the bill requires specific times for County, City and School Boards to conduct this meeting. PLEASE PROVIDE YOUR FEEDBACK. There is a hearing on Wednesday and we need to make sure our voices are heard in St Paul!
Respond to me at: sgiorgi@ramsmn.org

Something brought up on today's Lobbyist Check-in call had to do with HF496, which is being heard in the Tax Committee next week. It is authored by Rep. Paul Marquart.

https://www.revisor.mn.gov/bills/text.php?number=HF496&type=bill&version=0&session=ls92&session_year=2021&session_number=0



There is much concern by the League and others that it could add additional pressure to cities and counties when it comes to municipal budgeting. The language would require each county board and council of a city with a population of at least 500 to establish a citizens' property tax advisory committee to ensure active community participation in budget and property tax levy planning. The committee must provide input and make recommendations to the county board or city council on the budget for the following year, at least seven days prior to the certification of the proposed levy. To the extent possible, the committee must reflect the diversity of the jurisdiction and include members from a variety of geographical areas within the jurisdiction. For a committee established by a county board, at least nine members must make up the committee. For a committee established by a city council, the minimum number of members on the committee must be nine or the number of wards within the city, whichever is greater. Each county and city with a population of at least 500 must annually notify the public of its revenue, expenditures, fund balances, and other relevant budget information that is used to establish the proposed property tax levy. These taxing jurisdictions must solicit feedback on the budget and proposed levy from the public prior to certifying the proposed levy under this subdivision.

Have you heard from any of our RAMS members who are concerned about this legislation? If so, we should let Gary Carlson know in advance of Wednesday's hearing.

Jeff

Office of the Revisor of Statutes

HF 496 as introduced - 92nd Legislature (2021 - 2021) Posted on 02/01/2021 04:26pm

KEY: ~~stricken~~ = removed, old language. underscored = added, new language.[Version List](#) [Authors and Status](#) Pdf  Rtf

Jump to page/line # eg. 2.1

- 1.1 A bill for an act
 1.2 relating to taxation; property; establishing a citizens' property tax advisory
 1.3 committee; requiring additional information to be sent with the notice of proposed
 1.4 property taxes; establishing Minnesota Property Taxpayer's Day; amending
 1.5 Minnesota Statutes 2020, section 275.065, subdivisions 1, 3, by adding
 1.6 subdivisions; proposing coding for new law in Minnesota Statutes, chapter 275.
 1.7 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.8 Section 1. [275.055] CITIZENS' PROPERTY TAX ADVISORY COMMITTEE.
 1.9 Subdivision 1. Establishment and duties. Each county board and council of a city with
 1.10 a population of at least 500 must establish a citizens' property tax advisory committee to
 1.11 ensure active community participation in budget and property tax levy planning. The
 1.12 committee must provide input and make recommendations to the county board or city
 1.13 council on the budget for the following year, at least seven days prior to the certification of
 1.14 the proposed levy under section 275.065, subdivision 1.
 1.15 Subd. 2. Structure. To the extent possible, the committee must reflect the diversity of
 1.16 the jurisdiction and include members from a variety of geographical areas within the
 1.17 jurisdiction. For a committee established by a county board, at least nine members must
 1.18 make up the committee. For a committee established by a city council, the minimum number
 1.19 of members on the committee must be nine or the number of wards within the city, whichever
 1.20 is greater.
- 1.21 EFFECTIVE DATE. This section is effective for property taxes payable in 2022 and
 1.22 thereafter.
- 2.1 Sec. 2. Minnesota Statutes 2020, section 275.065, subdivision 1, is amended to read:
 2.2 Subdivision 1. **Proposed levy.** (a) Notwithstanding any law or charter to the contrary,
 2.3 on or before September 30, each county, home rule charter or statutory city, town, and
 2.4 special taxing district, excluding the Metropolitan Council and the Metropolitan Mosquito
 2.5 Control Commission, shall certify to the county auditor the proposed property tax levy for
 2.6 taxes payable in the following year. For towns, the final certified levy shall also be considered
 2.7 the proposed levy. Each county and city with a population of at least 500 must annually
 2.8 notify the public of its revenue, expenditures, fund balances, and other relevant budget
 2.9 information that is used to establish the proposed property tax levy. These taxing jurisdictions
 2.10 must solicit feedback on the budget and proposed levy from the public prior to certifying
 2.11 the proposed levy under this subdivision.
 2.12 (b) Notwithstanding any law or charter to the contrary, on or before September 15, the
 2.13 Metropolitan Council and the Metropolitan Mosquito Control Commission shall adopt and
 2.14 certify to the county auditor a proposed property tax levy for taxes payable in the following
 2.15 year.
 2.16 (c) On or before September 30, each school district that has not mutually agreed with
 2.17 its home county to extend this date shall certify to the county auditor the proposed property
 2.18 tax levy for taxes payable in the following year. Each school district that has agreed with
 2.19 its home county to delay the certification of its proposed property tax levy must certify its
 2.20 proposed property tax levy for the following year no later than October 7. The school district
 2.21 shall certify the proposed levy as:
 2.22 (1) a specific dollar amount by school district fund, broken down between voter-approved
 2.23 and non-voter-approved levies and between referendum market value and tax capacity
 2.24 levies; or
 2.25

(2) the maximum levy limitation certified by the commissioner of education according to section 126C.48, subdivision 1.

(d) If the board of estimate and taxation or any similar board that establishes maximum tax levies for taxing jurisdictions within a first class city certifies the maximum property tax levies for funds under its jurisdiction by charter to the county auditor by the date specified in paragraph (a), the city shall be deemed to have certified its levies for those taxing jurisdictions.

(e) For purposes of this section, "special taxing district" means a special taxing district as defined in section 275.066. Intermediate school districts that levy a tax under chapter 124 or 136D, joint powers boards established under sections 123A.44 to 123A.445, and Common School Districts No. 323, Franconia, and No. 815, Prinsburg, are also special taxing districts for purposes of this section.

(f) At the meeting at which a taxing authority, other than a town, adopts its proposed tax levy under this subdivision, the taxing authority shall announce the time and place of any subsequent regularly scheduled meetings at which the budget and levy will be discussed and at which the public will be allowed to speak. The time and place of those meetings must be included in the proceedings or summary of proceedings published in the official newspaper of the taxing authority under section 123B.09, 375.12, or 412.191.

EFFECTIVE DATE. This section is effective for property taxes payable in 2022 and thereafter.

Sec. 3. Minnesota Statutes 2020, section 275.065, subdivision 3, is amended to read:

Subd. 3. **Notice of proposed property taxes.** (a) The county auditor shall prepare and the county treasurer shall deliver after November 10 and on or before November 24 each year, by first class mail to each taxpayer at the address listed on the county's current year's assessment roll, a notice of proposed property taxes. Upon written request by the taxpayer, the treasurer may send the notice in electronic form or by ~~electronic mail~~ e-mail instead of on paper or by ordinary mail.

(b) The commissioner of revenue shall prescribe the form of the notice.

(c) The notice must inform taxpayers that it contains the amount of property taxes each taxing authority proposes to collect for taxes payable the following year. In the case of a town, or in the case of the state general tax, the final tax amount will be its proposed tax. ~~The notice must clearly state for each city that has a population over 500, county, school district, regional library authority established under section 134.201, and metropolitan taxing districts as defined in paragraph (i), the time and place of a meeting for each taxing authority in which the budget and levy will be discussed and public input allowed, prior to the final budget and levy determination. The taxing authorities must provide the county auditor with the information to be included in the notice on or before the time it certifies its proposed levy under subdivision 1.~~ The public must be allowed to speak at that meeting, which must occur after November 24 and must not be held before 6:00 p.m. The notice must state for each city that has a population over 500, county, and school district, the time and place of the meeting to be held pursuant to subdivision 11. The taxing authorities must provide the county auditor with the information to be included in the notice on or before the time it certifies its proposed levy under subdivision 1. It must provide a telephone number for the taxing authority that taxpayers may call if they have questions related to the notice and an address where comments will be received by mail, except that no notice required under this section shall be interpreted as requiring the printing of a personal telephone number or address as the contact information for a taxing authority. If a taxing authority does not maintain public offices where telephone calls can be received by the authority, the authority may inform the county of the lack of a public telephone number and the county shall not list a telephone number for that taxing authority.

(d) The notice must state for each parcel:

(1) the market value of the property as determined under section 273.11, and used for computing property taxes payable in the following year and for taxes payable in the current year as each appears in the records of the county assessor on November 1 of the current year; and, in the case of residential property, whether the property is classified as homestead or nonhomestead. The notice must clearly inform taxpayers of the years to which the market values apply and that the values are final values;

(2) the items listed below, shown separately by county, city or town, and state general tax, agricultural homestead credit under section 273.1384, school building bond agricultural credit under section 273.1387, voter approved school levy, other local school levy, and the sum of the special taxing districts, and as a total of all taxing authorities:

(i) the actual tax for taxes payable in the current year; and

(ii) the proposed tax amount.

If the county levy under clause (2) includes an amount for a lake improvement district as defined under sections 103B.501 to 103B.581, the amount attributable for that purpose must be separately stated from the remaining county levy amount.

In the case of a town or the state general tax, the final tax shall also be its proposed tax unless the town changes its levy at a special town meeting under section 365.52. If a school district has certified under section 126C.17, subdivision 9, that a referendum will be held in the school district at the November general election, the county auditor must note next

to the school district's proposed amount that a referendum is pending and that, if approved by the voters, the tax amount may be higher than shown on the notice. In the case of the city of Minneapolis, the levy for Minneapolis Park and Recreation shall be listed separately from the remaining amount of the city's levy. In the case of the city of St. Paul, the levy for the St. Paul Library Agency must be listed separately from the remaining amount of the city's levy. In the case of Ramsey County, any amount levied under section 134.07 may be listed separately from the remaining amount of the county's levy. In the case of a parcel where tax increment or the fiscal disparities areawide tax under chapter 276A or 473F applies, the proposed tax levy on the captured value or the proposed tax levy on the tax capacity subject to the areawide tax must each be stated separately and not included in the sum of the special taxing districts; and

(3) the increase or decrease between the total taxes payable in the current year and the total proposed taxes, expressed as a percentage.

For purposes of this section, the amount of the tax on homesteads qualifying under the senior citizens' property tax deferral program under chapter 290B is the total amount of property tax before subtraction of the deferred property tax amount.

(e) The notice must clearly state that the proposed or final taxes do not include the following:

(1) special assessments;

(2) levies approved by the voters after the date the proposed taxes are certified, including bond referenda and school district levy referenda;

(3) a levy limit increase approved by the voters by the first Tuesday after the first Monday in November of the levy year as provided under section 275.73;

(4) amounts necessary to pay cleanup or other costs due to a natural disaster occurring after the date the proposed taxes are certified;

(5) amounts necessary to pay tort judgments against the taxing authority that become final after the date the proposed taxes are certified; and

(6) the contamination tax imposed on properties which received market value reductions for contamination.

(f) Except as provided in subdivision 7, failure of the county auditor to prepare or the county treasurer to deliver the notice as required in this section does not invalidate the proposed or final tax levy or the taxes payable pursuant to the tax levy.

(g) If the notice the taxpayer receives under this section lists the property as nonhomestead, and satisfactory documentation is provided to the county assessor by the applicable deadline, and the property qualifies for the homestead classification in that assessment year, the assessor shall reclassify the property to homestead for taxes payable in the following year.

(h) In the case of class 4 residential property used as a residence for lease or rental periods of 30 days or more, the taxpayer must either:

(1) mail or deliver a copy of the notice of proposed property taxes to each tenant, renter, or lessee; or

(2) post a copy of the notice in a conspicuous place on the premises of the property.

The notice must be mailed or posted by the taxpayer by November 27 or within three days of receipt of the notice, whichever is later. A taxpayer may notify the county treasurer of the address of the taxpayer, agent, caretaker, or manager of the premises to which the notice must be mailed in order to fulfill the requirements of this paragraph.

(i) For purposes of this subdivision and subdivision 6, "metropolitan special taxing districts" means the following taxing districts in the seven-county metropolitan area that levy a property tax for any of the specified purposes listed below:

(1) Metropolitan Council under section 473.132, 473.167, 473.249, 473.325, 473.446, 473.521, 473.547, or 473.834;

(2) Metropolitan Airports Commission under section 473.667, 473.671, or 473.672; and

(3) Metropolitan Mosquito Control Commission under section 473.711.

For purposes of this section, any levies made by the regional rail authorities in the county of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, or Washington under chapter 398A shall be included with the appropriate county's levy.

(j) The governing body of a county, city, or school district may, with the consent of the county board, include supplemental information with the statement of proposed property taxes about the impact of state aid increases or decreases on property tax increases or decreases and on the level of services provided in the affected jurisdiction. This supplemental information may include information for the following year, the current year, and for as many consecutive preceding years as deemed appropriate by the governing body of the county, city, or school district. It may include only information regarding:

(1) the impact of inflation as measured by the implicit price deflator for state and local government purchases;

(2) population growth and decline;

(3) state or federal government action; and

(4) other financial factors that affect the level of property taxation and local services that the governing body of the county, city, or school district may deem appropriate to include.

The information may be presented using tables, written narrative, and graphic representations and may contain instruction toward further sources of information or opportunity for comment.

EFFECTIVE DATE. This section is effective for property taxes payable in 2022 and thereafter.

Sec. 4. Minnesota Statutes 2020, section 275.065, is amended by adding a subdivision to read:

Subd. 3b. Notice of proposed property taxes required supplemental information. (a) The county auditor must prepare a separate statement to be delivered with the notice of proposed taxes described in subdivision 3. The statement must fit on one sheet of paper and contain for each parcel:

(1) for the county, city or township, and school district in which the parcel lies, the certified levy for the current taxes payable year, the proposed levy for taxes payable in the following year, and the increase or decrease between these two amounts, expressed as a percentage;

(2) summary budget information listed in paragraph (b); and

(3) information on how to access each taxing authority's website where the taxpayer can find the proposed budget and information on how to participate in person and remotely in the Minnesota Property Taxpayer's Day meetings, held pursuant to subdivision 11.

(b) Summary budget information must contain budget data from the county, city, and school district that proposes a property tax levy on the parcel for taxes payable the following year. For the school district, the summary budget data must include the information provided to the public under section 123B.10, subdivision 1, paragraph (b), for the current year and following year. For the county and city, the reported summary budget data must contain the same information, in the same categories, and in the same format as provided to the Office of the State Auditor as required by section 6.745. The statement must provide the governmental revenues and current expenditures information in clauses (1) and (2) for the taxing authority's budget for taxes payable the following year and the taxing authority's budget from taxes payable in the current year, as well as the percent change between the two years. The city must provide the county auditor with the summary budget data at the same time as the information required under subdivision 3. Only cities with a population at least 500 are required to report the data described in this paragraph. If a city with a population over 500 fails to report the required information to the county auditor, the county auditor must list the city as "budget information not reported" on the portion of the statement dedicated to the city's budget information. The statement may take the same format as the annual summary budget report for cities and counties issued by the Office of the State Auditor. The summary budget data must include:

(1) a governmental revenues category, including and separately stating:

(i) "property taxes" defined as property taxes levied on an assessed valuation of real property and personal property, if applicable, by the city and county, including fiscal disparities;

(ii) "special assessments" defined as levies made against certain properties to defray all or part of the costs of a specific improvement, such as new sewer and water mains, deemed to benefit primarily those properties;

(iii) "state general purpose aid" defined as aid received from the state that has no restrictions on its use, including local government aid, county program aid, and market value credits; and

(iv) "state categorical aid" defined as revenues received for a specific purpose, such as streets and highways, fire relief, and flood control, including but not limited to police and fire state aid and out-of-home placement aid; and

(2) a current expenditures category, including and separately stating:

(i) "general government" defined as administration costs of city or county governments, including salaries of officials and maintenance of buildings;

(ii) "public safety" defined as costs related to the protection of persons and property, such as police, fire, ambulance services, building inspections, animal control, and flood control;

(iii) "streets and highways" defined as costs associated with the maintenance and repair of local highways, streets, bridges, and street equipment, such as patching, seal coating, street lighting, street cleaning, and snow removal;

(iv) "sanitation" defined as costs of refuse collection and disposal, recycling, and weed and pest control;

(v) "human services" defined as activities designed to provide public assistance and institutional care for individuals economically unable to provide for themselves;

(vi) "health" defined as costs of the maintenance of vital statistics, restaurant inspection, communicable disease control, and various health services and clinics;

(vii) "culture and recreation" defined as costs of libraries, park maintenance, mowing, planting, removal of trees, festivals, bands, museums, community centers, cable television, baseball fields, and organized recreation activities;

(viii) "conservation of natural resources" defined as the conservation and development of natural resources, including agricultural and forestry programs and services, weed inspection services, and soil and water conservation services;

(ix) "economic development and housing" defined as costs for development and redevelopment activities in blighted or otherwise economically disadvantaged areas, including low-interest loans, cleanup of hazardous sites, rehabilitation of substandard housing and other physical facilities, and other assistance to those wanting to provide housing and economic opportunity within a disadvantaged area; and

(x) "all other current expenditures" defined as costs not classified elsewhere, such as airport expenditures, cemeteries, unallocated insurance costs, unallocated pension costs, and public transportation costs.

(c) If a taxing authority reporting this data does not have revenues or expenditures in a category listed in paragraph (b), then the taxing authority must designate the amount as "0" for that specific category.

(d) The supplemental statement provided under this subdivision must be sent in electronic form or by e-mail if the taxpayer requests an electronic version the notice of proposed property taxes under subdivision 3, paragraph (a).

EFFECTIVE DATE. This section is effective for property taxes payable in 2022 and thereafter.

Sec. 5. Minnesota Statutes 2020, section 275.065, is amended by adding a subdivision to read:

Subd. 11. Minnesota Property Taxpayer's Day. (a) Notwithstanding any other provision of law, on the first Wednesday following the first Monday in December, each county, city, with a population of at least 500, and each school district must annually hold a meeting to discuss each taxing authority's proposed budget and levy for the upcoming taxes payable year, prior to the final budget and levy determination. This meeting shall be known as "Minnesota Property Taxpayer's Day."

(b) Counties must begin a meeting at 6:00 p.m. and discuss the county's budget and levy. The public must be allowed to speak no later than 20 minutes after the start of the meeting. Cities must begin a meeting to discuss their budget and levy at 7:00 p.m. and must allow the public to speak no later than 20 minutes after the start of the meeting. School districts must begin a meeting to discuss their budget and levy at 8:00 p.m. and must allow the public to speak no later than 20 minutes after the start of the meeting.

(c) Each taxing jurisdiction must broadcast the meeting virtually and provide a method for the public to participate in person and remotely. Information about the meeting, including instructions on how to participate remotely, must be posted on the website of each taxing jurisdiction required to hold a meeting under this subdivision by November 10.

EFFECTIVE DATE. This section is effective July 1, 2021.