

HOUSE RESEARCH

Bill Summary

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Subject: Advances various truth-in-taxation dates

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Overview

Advances the various dates for the truth-in-taxation process. Effective for notices, advertisements, and hearings held in 2005 and thereafter.

Section

- 1 **Proposed levy.** Advances the dates for certifying the proposed levies (proposed budget in the case of school districts) to the county auditor. See table.
- 2 **Overlapping jurisdictions.** Advances the date for the home county auditor to certify proposed levies in the case of districts located in more than one county. See table.
- 3 **Levy; shared; merged; consolidated services.** Advances the date for amending the proposed levy on any agreement for two or more districts that are sharing, merging, or consolidating services. See table.
- 4 **Truth-in-Taxation (TnT) notice.** Advances the date (see table):
 - that the auditor/treasurer sends out the TnT notices;
 - that the market values used for the TnT calculations and notices are "finalized"; and
 - when the TnT notice must be given to apartment tenants or posted in the apartment building.
- 5 **Public hearings; Adoption of budget and levy.** Advances all the dates for the public

Section

hearings; including the initial hearing, any necessary additional initial hearings, and any continuation hearings. See table.

- 6 Ramsey County; St. Paul; SD #625.** Advances the date for Ramsey County, the City of St. Paul, and Independent School District No. 625 (St. Paul) to hold its joint initial public hearing. See table.

Task/Function	Current Date (on or before)	Proposed Date (on or before)
Mail letter to all property owners with information about property taxes, budgets, etc.	--	July 15-22
Adopt proposed budget/certify proposed levy All taxing districts except schools ¹ School districts	Sept. 15 Sept. 30	Sept. 1 Sept. 1
Home county auditor certifies joint taxing districts (located in more than one county) levy to other county	Sept. 20	Sept. 1
Two or more taxing districts that share/merge/consolidate services-may amend proposed levy	Oct. 10	Sept. 10
Auditor/treasurer send out proposed TnT notices	Nov. 11-23	Oct. 16-23
Market values used for computing TnT notices (as of this date)	Nov. 1	Oct. 1
TnT notice given to apartment tenants or posted in building	Nov. 27	Oct. 27
Hold public hearing: Counties, cities > 500 population, school districts, metro special taxing districts Counties: Initial hearing Additional initial hearings If continuation hearing needed Cities: Date reserved for cities City of St. Paul/Ramsey County/School District 625	Nov. 29-Dec. 20 1 st Thurs. Dec. Before Dec. 20 3 rd Tues. in Dec. 1 st & 2 nd Mon. in Dec. 2 nd Tues. in Dec.	Nov. 9-Dec. 1 2 nd Thurs. in Nov. Before Dec. 1 3 rd Tues. in Nov. 2 nd Mon. in Dec. 2 nd Tues. in Nov.

¹ Towns certify final property tax levy at this time.