

Subject Stronger Community Aid program created, truth in taxation process dates amended, and money appropriated

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Overview

This bill modifies the dates relating to truth-in-taxation (TNT) and the processes by which local governments set their levies.

This bill also creates the Stronger Community Aid program that is based off the standard measures program currently in law that is administered by the Office of the State Auditor. Under current law, counties and cities may elect to participate in the program by adopting, implementing, and publically reporting on a set of performance measures. In return, the local government receives aid based on a per capita calculation.

This bill expands the current program to require local governments to hold workshop meetings in which the participating local government discusses its selected performance measures. The local government must also discuss at least one measure being implemented at its preliminary and final budget meetings. Participating local governments will receive aid on an increased per capita basis.

Summary

Section	Description
1	<p>Proposed levy.</p> <p>This section moves the date that local taxing jurisdictions must certify their proposed levies from September 30 to September 1. This modification requires those levies to be certified roughly 30 days earlier than the current law.</p>
2	<p>Overlapping jurisdictions.</p> <p>To be consistent with the changes made in section 1, this section modifies the date in which jurisdictions that overlap more than one county must certify their levies. Similar to the changes made by section 1, this modification requires those levies to be certified roughly 30 days earlier than the current law.</p>

Section	Description
3	<p>Levy; shared, merged, consolidated services.</p> <p>To be consistent with the changes made in section 1, this section modifies the date in which jurisdictions that have consolidated service agreements must certify their levies. Similar to the changes made by section 1, this modification requires those levies to be certified roughly 30 days earlier than the current law.</p>
4	<p>Notice of proposed property taxes.</p> <p>To be consistent with the changes made in section 1, this section modifies the date in which the county must mail the notice of proposed property taxes (or TNT notice). This modification requires those notices to be mailed roughly 30 days earlier than the current law. Under this modification notices must be mailed between October 15 and October 24.</p> <p>This section also modifies the dates in which counties, cities/townships, and school districts hold their public meeting during which they discuss their budgets and levies. Under this modification meetings must be held after October 24, which is roughly 30 days earlier than under current law.</p>
5	<p>Stronger community aid.</p> <p>This section establishes the Stronger Community Aid program.</p> <p>Subd. 1. Purpose. This subdivision states that the purpose of this aid is to compensate participating local jurisdictions for instituting a performance measurement program and for adding an additional level of transparency to their levy and budgeting process.</p> <p>Subd. 2. Duties of the Office of the State Auditor. This subdivision states that it is the duty of the Office of the State Auditor (OSA) to oversee the participation in this aid program. It requires the OSA to provide certain guidance on its website and to certify to the commissioner of revenue each year which cities and counties qualify to receive aid each year.</p> <p>Subd. 3. Program performance measures. This subdivision requires a participating jurisdiction to adopt and implement a set of performance measures prescribed by the OSA by June 1 of each year.</p> <p>Subd. 4. Citizen budget workshop meetings. This subdivision requires a participating jurisdiction to hold a citizen budget workshop meeting to discuss the selected performance measures and to review and report the results of the measures and compare to previous years when applicable. They are also required to discuss the budget process and budget priorities and receive public input.</p> <p>Subd. 5. Preliminary budget meeting. This subdivision requires that at a participating jurisdiction's preliminary budget meeting, a participating jurisdiction identify at least one measure area needing improvement and determine a strategy and plan for its improvement.</p>

Section	Description
	<p>Subd. 6. Final budget meeting; resolution. This subdivision requires that at a participating jurisdiction's final budget meeting, the local government must approve a resolution declaring that it met the requirements of the program.</p>
	<p>Subd. 7. Certification to the Office of the State Auditor. This subdivision requires that a participating jurisdiction certify to the OSA that it met the requirements of the program by February 1 of the aid distribution year.</p>
	<p>Subd. 8. Aid calculation. This subdivision provides the per capita aid calculation for participating local jurisdictions.</p>
	<p>Subd. 9. Aid certification and payment. This subdivision requires the OSA to certify to the commissioner of revenue which cities and counties are eligible to receive the aid each year by April 1. It requires the commissioner of revenue to calculate the aid by August 1, and to pay the certified aid amounts on December 26.</p>
	<p>Subd. 10. Appropriation. This subdivision provides the annual appropriation for this aid program.</p>

6 **Repealer.**

This section repeals the existing standard measures program, as the intent of the Stronger Community Aid program is to replace it by enhancement.



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