Overview

Provides a one-time exemption for Wadena County from certain truth-in-taxation requirements. Taxes payable in 2000 only.

1  **Wadena county; levy authorization.** Provides that for taxes levied in 1999 only, for taxes payable in 2000 only, Wadena county is exempt from the truth-in-taxation (TnT) requirement that if the county fails to "substantially comply" with all the (TnT) provisions, then the county auditor must use the previous year's levy, rather than spreading the levy which was adopted for taxes payable in 2000. Hence, this bill allows the county to use its payable 2000 levy which was adopted at the public hearing.

Wadena county prepared and mailed the proposed notices to all taxpayers on a timely basis. The county levy which was used in determining those taxes was the proposed county levy for taxes payable in 2000. However, the county neglected to do a public advertisement in the newspaper (as required under Minn. Stat. § 275.065, subd. 5a), containing a notice of the public hearing. The public hearing was held. The commissioner of revenue determined that the county did not "substantially comply" because of its failure to advertise the date, time, place, amount, etc. of the public hearing in the newspaper.

2  **Effective date.** Provides that section 1 is effective upon local approval by the Wadena county board.