



# Truth-in-Taxation Instructions for Taxes Payable 2024

## Key Points

- Public meetings must take place at **6:00 p.m.** or later
- **Certification of Compliance** must be submitted on or before Dec. 28, 2023
- The instructions provided here are primarily found in [Minnesota Statutes, section 275.065](#).

**Questions?** Please email [PropTax.Admin@state.mn.us](mailto:PropTax.Admin@state.mn.us)

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## Law Changes

The 2023 Legislature made three changes to [Minnesota Statutes, section 275.065](#):

- Added a requirement for each taxing jurisdiction to provide a website address to be printed on the proposed taxes notice or notify the county that it does not have one. This is the same as the requirement for a public phone number. There is no change to the samples that accompany these instructions because they already included the option to provide a website address.
- Removed most of the requirements for a supplemental statement that went into effect for taxes payable 2023. See [Required Supplemental Information](#) for more information (please note that this is separate from [Optional Supplemental information](#)).
- Clarified that a county may require reimbursement from taxing jurisdictions if the reasonable cost of the county auditor’s services and the cost of preparing and mailing the notice of proposed property taxes exceeds the amount distributed to the county by the commissioner of revenue.

## Compliance

The Department of Revenue does not require counties to submit samples of their proposed taxes notice for approval. County staff are welcome to send a sample to Revenue staff at [PropTax.Admin@state.mn.us](mailto:PropTax.Admin@state.mn.us) for review and feedback. The county auditor is responsible for preparing the notice according to state law and the guidelines provided by the department. ([M.S. 275.065, subd. 3](#), para. (a))

## Truth-in-Taxation Calendar/Checklist for Payable 2024

Done	Due Date	Task
<input type="checkbox"/>	<b>On or before Sep. 15, 2023</b>	The Metropolitan Council and Metropolitan Mosquito Control Commission certify their proposed property tax levies for payable 2024 to the county auditor. See <a href="#">Adoption and Certification of Proposed Tax Levy</a> for more information.
<input type="checkbox"/>	<b>On or before Oct. 2, 2023</b>	Each county, city, town, special taxing district (excluding the Metropolitan Council and Metropolitan Mosquito Control Commission), and school district certifies its proposed property tax levy for payable 2024 to the county auditor. See <a href="#">Adoption and Certification of Proposed Tax Levy</a> for more information.
<input type="checkbox"/>	<b>On or before Oct. 2, 2023</b>	Cities with a population over 500, counties, school districts, the Metropolitan Council, Metropolitan Airports Commission, Metropolitan Mosquito Control District, and regional library authorities established under <a href="#">M.S. 134.201</a> submits its date for the public meeting to the county

		auditor. If not received by this date, the county auditor will assign the meeting date.
<input type="checkbox"/>	<b>On or before Oct. 5, 2023</b>	The home county auditor of each school district, city, or special taxing district located in two or more counties certifies the proposed local tax rate to the other county auditor(s).
<input type="checkbox"/>	<b>On or before Oct. 7, 2023</b>	Each school district that received an extension certifies its proposed property tax levy for payable 2024 to the county auditor.
<input type="checkbox"/>	<b>On or before Oct. 11, 2023</b>	A taxing authority certifies the amended portion of its proposed property tax levy to reflect the result of a negotiated agreement for sharing, merging, or consolidating services.
<input type="checkbox"/>	<b>On or before Oct. 11, 2023</b>	The home county auditor certifies the proposed local tax rate to the other county auditor(s) for a taxing district granted an extension located in two or more counties.
<input type="checkbox"/>	<b>Nov. 11 - Nov. 24, 2023</b>	The county delivers a parcel-specific notice of proposed property taxes to each taxpayer. See <a href="#">Parcel-Specific Notice: General Instructions</a> and <a href="#">Parcel-Specific Notice: Detail</a> Explanation for more information.
<input type="checkbox"/>	<b>Nov. 25 - Dec. 28, 2023</b>	Cities with a population over 500, counties, school districts, the Metropolitan Council, the Metropolitan Airports Commission, the Metropolitan Mosquito Control District, and any applicable regional library authority hold their public meetings. See <a href="#">Action Required at Public Meeting</a> more information.
<input type="checkbox"/>	<b>No later than Dec. 28, 2023</b>	Cities with a population over 500, counties, the Metropolitan Council, the Metropolitan Airports Commission, and the Metropolitan Mosquito Control District <b>adopt</b> their final payable 2024 property tax levies and their payable 2024 budgets. School districts adopt their final payable 2024 property tax levies. See <a href="#">Allowable "Add-on" Levies</a> for more information
<input type="checkbox"/>	<b>On or before Dec. 28, 2023</b>	Counties, school districts, all cities, and all special taxing districts <b>certify</b> their final adopted payable 2024 property tax levies to the county auditor. See <a href="#">Certification of Final Property Tax Levy</a> for more information.
<input type="checkbox"/>	<b>On or before Dec. 28, 2023</b>	Any town that has changed its levy at a special town meeting after Oct. 2, 2023, recertifies its final property tax levy amount.

<input type="checkbox"/>	<p><b>On or before Dec. 28, 2023</b></p>	<p>Each county, city with a population over 500, school district, the Metropolitan Council, the Metropolitan Airports Commission, the Metropolitan Mosquito Control District, fire protection and emergency medical services special taxing districts established under chapter 144F, and any applicable regional library authority submits Form TNT to the Department of Revenue to certify compliance. (See <a href="#">Certification of Compliance</a> for more information.)</p>
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## Adoption and Certification of Proposed Tax Levy

### Deadline for Metropolitan Council and Metropolitan Mosquito Control Commission to certify proposed levy – Sep. 15, 2023

Each of these metropolitan special taxing districts must adopt its proposed property tax levy for the taxes payable year 2024 and certify that amount to the home county auditor on or before Sep. 15, 2023. The proposed property tax levy certified should be the special taxing district’s proposed property tax levy for all purposes, including debt service.

### Deadline for counties, cities, and special taxing districts to certify proposed levy – Oct. 2, 2023

The county board and governing body of each city or special taxing district (other than the Metropolitan Council and Metropolitan Mosquito Control Commission) must adopt its proposed property tax levy for the taxes payable year 2024 and certify that amount to the home county auditor on or before Oct. 2, 2023. The proposed property tax levy certified should be the taxing jurisdiction’s proposed property tax levy for all purposes, including debt service.

The proposed levies of **regional rail authorities** within the counties of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, or Washington under Minnesota Statutes, chapter 398A, must be included with the county’s proposed levy.

### City with a population of 500 or less

At the time that the city certifies its proposed property tax levy, it may inform the county auditor that its proposed levy is also its final property tax levy, in which case no further certification is necessary. However, the city council of a city with a population of 500 or less may revise its levy from the Oct. 2 proposed amount and adopt a final property tax levy at either a regular city council meeting or at a special public meeting held after Oct. 2, 2023. If a city with a population of 500 or less revises its property tax levy from the Oct. 2, 2023, proposed amount, the revised or final levy may also be less than the proposed levy but must not exceed the proposed property tax levy except for certain allowable “add-on” levies. See [Allowable “Add-on” Levies](#) for more information.

### Deadline for school districts to certify proposed levy – Oct. 2, 2023

Each school district must adopt its proposed property tax for the taxes payable year 2024 and certify that amount to the home county auditor on or before Oct. 2, 2023. If a school district has agreed with its home county to delay certification, the deadline is Oct. 7, 2023. The proposed property tax levy certified should be the school district’s proposed property tax levy for all purposes, including debt service. The school district must certify its proposed levy in two amounts: (1) the voter-approved referendum and

debt levies; and (2) the sum of the remaining school levies, or the maximum levy limitation certified by the commissioner of education according to Minnesota Statutes 126C.48, subdivision 1, minus the amounts levied under (1). “Voter-approved levies” means school district taxes approved at referendums for both (a) operating purposes, and (b) debt. Voter approved levies include those referendum levies based on market value and net tax capacity.

Intermediate school districts that levy a tax under chapter 124 or 136D, joint powers boards established under Minnesota Statutes 123A.44 to 123A.446, and Common School Districts No. 323 (Franconia) and No. 815 (Prinsburg) are special taxing districts for the purposes of [M.S. 275.065](#), and are exempt from the public meeting requirements.

### Deadline for towns to certify levy – Oct. 2, 2023

Each town must certify its final property tax levy to the county auditor on or before Oct. 2, 2023. This is also considered the town’s proposed levy. If the town board changes the levy at a special town meeting after Oct. 2, 2023, it must recertify its levy to the county auditor by Dec. 28, 2023.

### Failure to certify a proposed levy

If a taxing authority fails to certify its proposed levy by the due dates specified in this section, the county auditor shall use the authority’s previous year’s final certified levy for purposes of determining its proposed taxes notices.

### Market value-based referendum taxes

Market value-based referendum taxes must be certified separately from the proposed property taxes of the county, school district, city, town, and special taxing district.

### Sharing, merger, or consolidation of services

If two or more taxing authorities are negotiating an agreement for the sharing, merger, or consolidation of services at the time that the proposed levy is to be certified, each of them is to certify its proposed levy to the county auditor and include a notification of the specific service or services involved in the agreement that is not yet finalized. Each of these taxing authorities may amend the portion of its proposed property tax levy relating to the specific service or services involved as late as Oct. 10 of the levy year to reflect the result of the negotiated agreement.

If there is an agreement pending when the county auditor sends the Department of Revenue the preliminary levy survey under [M.S. 275.07, subd. 4](#), that information should be noted with the survey. The county auditor is to certify the amended proposed levies for these taxing authorities to the Department of Revenue as soon as possible after Oct. 10.

### Overlapping jurisdictions

In the case of a school district, city, or special taxing district located within two or more counties, the home county auditor must certify the proposed levy and the proposed local tax rate to the other county auditor(s) by Oct. 5, 2023 (Oct. 10 for a school district that had reached an agreement with the county auditor to certify their proposed levy on or before Oct. 7). The home county auditor must estimate the rate if another county has not certified the appropriate information. If requested by the home county auditor, the other county auditor must furnish an estimate of the appropriate information to the home county auditor.

## Public Meeting

### Public meeting requirements

The following taxing authorities are required to hold a meeting at which the budget and levy will be discussed, and the public allowed to speak.

- Counties
- Cities with a population over 500
- School districts
- Metropolitan special taxing districts
- Fire protection and emergency medical services special taxing districts established under chapter 144F
- Regional library authorities established under [M.S. 134.201](#)

*The meeting must be after Nov. 24 and no later than Dec. 28 and held at 6:00 p.m. or later.* This meeting may be part of a regularly scheduled meeting. If a regular meeting is not scheduled between Nov. 24 and Dec. 28 at 6:00 p.m. or later, it will be necessary to schedule a special meeting for this purpose.

Towns are not required to hold a public meeting. Special taxing districts (except for those listed above) are not required to hold a public meeting.

### Public meeting announcement

A taxing authority shall announce, at the meeting in which the proposed tax levy is adopted, the time and place of its subsequent regularly scheduled meetings at which the budget and levy will be discussed, and the public allowed to speak. For taxing authorities required to hold a public meeting, this should include the meeting required to be held after Nov. 24 and no later than Dec. 28, at 6:00 p.m. or later. For taxing authorities required to publish a summary of proceedings in an official newspaper, the time and place of the public meeting must also be included in the publication ([M.S. 123B.09, subd. 10; 375.12](#); or [412.191, subd. 3](#)).

### Public meeting information to the home county auditor

A taxing authority required to hold a public meeting must inform its home county auditor of the time and place of the public meeting at the same time the proposed levy is certified, so it may be included in the parcel-specific notice.

### Public meeting information on the parcel-specific notice

The parcel-specific notice must state for each taxing authority required to hold a public meeting, the time and place of the regularly scheduled meeting at which the budget and levy will be discussed and the public allowed to speak.

### No county coordination of meetings

The county auditor is not required to coordinate a taxing authority's selection of its meeting date to prevent a conflict with a meeting of another taxing authority.

## Parcel-Specific Notice: General Instructions

### Purpose

The parcel-specific notices inform taxpayers about their proposed 2024 tax amounts by jurisdiction. They also provide the necessary information for each taxing authority required to hold a public meeting to discuss their proposed property budgets and levies for taxes payable year 2024 or, in the case of school districts, the current school year budget.

### Delivery dates – Nov. 11 – 24, 2023

The county auditor is responsible for preparing the parcel-specific notices and the county treasurer is responsible for delivering the notice by first class mail to each taxpayer in the county. It must be delivered by first class mail after Nov. 10 and on or before Nov. 24.

### Notice sent to each taxpayer

The law provides a parcel-specific notice must be sent to each taxpayer listed on the county's assessment roll for the taxes payable year 2024. This must be done for each parcel within the county owned by the taxpayer. This includes real and personal property, but not manufactured home property taxed as personal property. Manufactured home property taxed as personal property is not included since it is assessed and taxed in the same year. A buyer under a contract for deed is to be considered a "taxpayer" for the purpose of this notice.

### Notice sent to taxpayer even if not the party paying taxes

The parcel-specific notice must be sent to the taxpayer of a parcel of real or personal property even if the taxpayer is not the party paying the property taxes. An example would be a homeowner whose property tax is paid by a lending institution through an escrow account. In this example, the parcel-specific notice should be sent to the homeowner. The notice is not to be sent to the lending institution.

### Notice not sent for tax-exempt property

A parcel-specific notice does not need to be sent to the owner of tax-exempt property.

### Classification change since 2023 property tax statements issued

If the classification of the property has changed between the 2023 and 2024 tax years, the 2023 amounts are still to be shown as long as a split or parcel combination is not involved.

### Optional Supplemental information

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

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.

The information may be presented using tables, written narrative, and graphs. The information may contain instruction toward further sources of information or opportunity for comment. ([M.S. 275.065, subd. 3](#), para. (j))

### County or city with population over 15,000

A county or city with population over 15,000 may include the salary information required by law on the parcel-specific notice. ([M.S. 471.701](#))

## Parcel-Specific Notice: Formatting

### Form prescribed by the Department of Revenue

Law provides that the commissioner of revenue must prescribe the form of the parcel-specific notice. The headings and text of your county’s parcel-specific notice must be exactly as shown on the prescribed form. No other comments or information may be included on the form except as permitted below.

The Department of Revenue’s [truth-in-taxation webpage](#) provides examples of payable 2024 parcel-specific notices.

### Format of notice

The dimensions of the county’s parcel-specific notice are **not** restricted to the dimensions of the example notices (8-1/2” X 11”). The overall size should at least 8-1/2” X 11” and can be larger, such as 8-1/2” x 14”. The name and address of the taxpayer may be repositioned as needed to fit in a window envelope.

In order to fit onto a notice adapted to the county’s printing capabilities, the text of the notice may be separated from the tax data and printed on the back side of the notice, or the text and the tax data may be printed side by side.

The parcel-specific notice may be printed on a pressure-sealer mailer, however, this may not be compatible with the **Required Supplemental Information** and a sample is not provided for this format.

### Electronic notice

Upon written request by the taxpayer, the treasurer may send the notice electronically instead of on paper through the mail.

## Parcel-Specific Notice: Detail Explanation

### Identification Section

**Owner(s).** The name and address shown should be for the taxpayer, not a lending institution. A taxpayer must receive a separate notice for each parcel of property within the county that he or she owns or is purchasing under a contract for deed.



**Property identification number.** The property identification number must be shown on the notice.

**Property address.** The address where the parcel is located is not required, though it may be shown at the county's discretion.

**Legal description.** The property description shown on the parcel-specific notice should be the current description that applies to the parcel of real or personal property. This is not required but may be shown at the county's discretion.

### Steps 1, 2, & 3 Section

The "Steps" part of the box in the upper right corner represents the three documents the taxpayer receives for each parcel. Step 1 is the valuation notice, Step 2 is the proposed taxes notice, and Step 3 is the property tax statement.

#### Step 1

This step represents the valuation notice the taxpayer received in early 2023. The heading is "VALUES AND CLASSIFICATION." The following items should be shown in two columns, one for the actual taxes payable in 2023, and the other for the proposed taxes payable in 2024.

**Property classification.** The class of property should be shown in both the 2023 column and the 2024 column. In the case of split classification properties, at least the primary classification should be shown, but others may be shown at the county's discretion. Space limitations will require abbreviations be used.

**Homestead status.** Each parcel-specific notice prepared for residential property and agricultural property must state whether the property is designated as homestead or nonhomestead. This information may result in a reclassification of property from nonhomestead to homestead. If a taxpayer's notice lists their property as nonhomestead and the taxpayer can provide satisfactory documentation to the county assessor that the property was used as the owner's homestead on Dec. 31 of the levy year of the notice, the taxpayer has until Dec. 31 to file for homestead classification. If satisfactory documentation is provided, the county assessor must reclassify the property to the appropriate homestead classification for taxes payable in the following year. ([M.S. 273.124, subd. 9](#))

**Abbreviations.** Abbreviations may be difficult for the general public to understand. Please refrain from using abbreviations if the entire classification can be printed in the space provided. If there is not enough space, try using abbreviations in a way that makes their meaning clear and obvious.

**Estimated market value.** This is the parcel's estimated market value as determined by the assessor, before applying any exclusions, deferrals, or other reductions.

**Homestead exclusion.** This is the calculated amount of the homestead market value exclusion.

**Other exclusions/deferrals exclusion.** **\*\*THIS FIELD IS OPTIONAL\*\*** If a county chooses to display this field on the parcel-specific notice, it should reflect the total of all other exclusions and/or deferrals that a parcel receives.

**Taxable market value.** Each parcel-specific notice must clearly inform the taxpayers of the years the taxable market values apply to. The taxable market values are used in determining net tax capacity for computing property taxes for the two taxes payable years.

The **payable 2023 and 2024** final taxable market values shown must be the values after calculating any of the following applicable exclusions or deferrals:

1. Homestead market value exclusion
2. Green Acres Law deferment
3. Rural Preserves Law deferment
4. Open Space Law deferment
5. Aggregate Resource Preservation Law deferment
6. Platted vacant law exclusion
7. Exclusions for a homestead of a veteran with a disability
8. Mold damage exclusion

**Parcels split or combined since 2023 property tax statements issued.** If a parcel has split or combined with another parcel after the 2023 property tax statements were issued, no information is to be shown for 2023. The notice should indicate “N/A,” for “not applicable,” where 2023 amounts would normally be shown.

### Step 2

This area should be highlighted and/or in larger or bolder font to indicate this notice reports the data for Step 2. The heading is “PROPOSED TAX.” The proposed tax amount for payable 2024 should be displayed.

**Calculating proposed 2024 property taxes.** The proposed 2024 property tax amounts should be calculated by following the same taxable value, tax rate levy, tax rate, and credit determination procedures used in calculating the final 2024 tax amounts.

For taxes based on net tax capacity:

- Taxable value = total net tax capacity - tax increment retained captured net tax capacity (if applicable) - fiscal disparity final contribution net tax capacity (if applicable) - powerline credit net tax capacity.
- Tax rate levy = certified levy (excluding market value-based referendum taxes) - fiscal disparity distribution tax (if applicable).
- Initial tax rate = tax rate levy divided by the taxing district taxable value.
- Disparity reduction aid rate = disparity reduction aid divided by the unique taxing area taxable value.
- Local tax rate = initial tax rate - disparity reduction aid rate.

For market value-based referendum taxes:

- Referendum tax rate = certified market value-based referendum tax divided by the referendum market value.

**School building bond agricultural credit.** This credit must be shown on the parcel-specific notice. The school building bond agricultural credit for qualifying property must be deducted in determining the net tax capacity property taxes for all local taxing jurisdictions for taxes payable in 2023 and 2024.

**Agricultural homestead market value credit.** This credit must be shown on the parcel-specific notice. The agricultural market value credit for qualifying property must be deducted in determining the net tax capacity property taxes for all local taxing jurisdictions for taxes payable in 2023 and 2024.

### Step 3

The HEADING for this step is “PROPERTY TAX STATEMENT.” Underneath the header should read, “Coming in 2024.”

### “Proposed Property Taxes and Meetings by Jurisdiction for Your Property” Section

#### Four columns

The lower part of the notice must have four columns to provide the following information by jurisdiction:

1. Contact Information,
2. Meeting Information,
3. Actual taxes paid in 2023, and
4. Proposed taxes for 2024.

#### Column 1: Contact Information

**Telephone number, website address, and mailing address.** The parcel-specific notices must show, for each taxing authority required to hold a public meeting, the telephone number, website address, and mailing address for taxpayer use. A personal phone number or address does NOT need to be provided on the notice of proposed taxes. If a local taxing jurisdiction does not maintain a public phone number, the county auditor will leave the telephone number blank. If a local taxing jurisdiction does not maintain a website, the county auditor will leave the website address blank.

#### Column 2: Meeting Information

**Date, time, and place of public meetings.** The parcel-specific notices must show, for each taxing authority required to hold a public meeting, the date, time, and place for the meeting.

Towns and special taxing districts (except for the three metropolitan special taxing districts and fire and emergency medical services districts) are not required to hold truth-in-taxation meetings. For towns, under “Meeting Information” it should read “Budget set at your annual town meeting in March 2023.” Special taxing districts, other than the metropolitan special taxing districts (if applicable), are not listed under “Meeting Information.”

Cities with a population of 500 or less are not required to hold truth-in-taxation meetings. The information shown under “Meeting Information” for a city with a population of 500 or less should read, “No meeting required.”

**Columns 3 and 4: Actual 2023 property taxes and Proposed 2024 property taxes**

**Actual 2023.** This column should show the net taxes payable for the county, the city or town, the state, the school district, the special taxing districts, tax increment, fiscal disparity, and the total net taxes that were levied against the parcel for taxes payable in 2023. These amounts should not include special assessments. These amounts should reflect final tax data after abatements and additions. The non-school taxes should be the same as the amounts shown on the 2023 property tax statement that was mailed to the owner of the parcel of property earlier in 2023. However, the net tax of the county, the city or town, and the special taxing districts should include its share, if any, of the amount of “Non-school voter approved referenda levies” shown on the 2023 property tax statement.

(Where applicable, the state general tax is used to determine credits, but any credits based on the state general tax are allocated to the local net tax capacity-based taxes.)

**Proposed 2024.** This column should show the net taxes payable for the county, the city or town, the state, the school district, the special taxing districts, tax increment, fiscal disparity, and the total net taxes that would apply to the parcel for taxes payable in 2024, if adopted as their final property tax levies. These amounts include market value-based referendum taxes (based on referendums held prior to Sep. 15) certified by the county board, the city or town, the school district, or special taxing districts. These amounts should not include special assessments.

#### Jurisdictional Content

**State general property tax.** The proposed state general property tax for 2024 should be determined by the county auditor for each parcel of property subject to this tax. The county auditor applies the preliminary tax rate certified by the Department of Revenue on or before Oct. 2, 2023, to the net tax capacity of the property for state tax purposes.

**Contamination tax.** For a parcel subject to contamination taxes in 2024, a note must be computer printed in the text area of the notice. The note should state the payable 2024 property taxes shown on the notice do not include the contamination tax resulting from a market value reduction for contamination of the property.

**Lake improvement district.** If the county levy includes an amount for a lake improvement district as defined under Minnesota Statutes, sections 103B.501 to 103B.581, the amount must be separately stated from the rest of the levy.

**Public safety communication system.** If the county incurs debt for public safety communication system infrastructure and equipment for use on the statewide, shared public safety radio system, the county may report the levy to pay the principal and interest on the capital improvement bonds or capital notes as a separate line item on the property tax statement. It may also be listed separately on the parcel-specific notice. ([M.S. 373.47](#))

**Regional rail authorities.** For the counties of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, and Washington, the tax data for the county must include any levies made by the regional rail authority within the county.

**Anoka County.** Anoka County may show its levy for funding public safety capital improvements or equipment projects approved by the Anoka County Joint Law Enforcement Council or for paying

principal and interest on bonds or notes issued to finance the cost of certain communication system infrastructure and equipment as a separate line item on the parcel-specific notice. This county levy should appear on the notice between the county tax and the city or town tax. ([M.S. 383E.21](#))

**Hennepin County (City of Minneapolis).** For Hennepin County, the parcel-specific notices prepared for parcels located within the City of Minneapolis must list separately, under the City of Minneapolis, the tax information for Minneapolis Park and Recreation and the remainder of the city tax.

**Ramsey County (City of St. Paul).** For Ramsey County, the parcel-specific notices prepared for parcels located within the City of St. Paul must list separately, under the City of St. Paul, the tax information for the St. Paul Library Agency and the remainder of city tax.

**Ramsey County.** The parcel-specific notice prepared for parcels located within Ramsey County may list separately the amount levied by Ramsey County for library purposes.

**TIF and fiscal disparities.** Tax increment net taxes and fiscal disparity net taxes, if they exist, should be shown separately from “special taxing districts.” Tax increment net taxes and fiscal disparity net taxes are not special taxing district net taxes.

**County tax rate differential abatement.** For an eligible county that has a pending county economic development tax abatement (county tax rate differential abatement) to one or more eligible parcels of commercial and/or industrial property within the county for the taxes payable year 2024, the proposed tax rates for all affected taxing jurisdictions must be calculated without regard to the potential county tax abatement. The potential value affected by the pending abatement agreement must be included in the tax base of the affected taxing jurisdictions. The proposed property taxes shown for the parcel(s) of commercial and/or industrial property affected by the pending abatement agreement must also be the proposed tax amounts before any potential abatement. ([M.S. 375.194](#))

**Economic development tax abatements.** The proposed property taxes of a county, city, town, or school district must include the estimated amount of all current year economic development tax abatements granted under Minnesota Statutes, sections 469.1812 to 469.1815. The tax amounts shown on the parcel-specific notice should be before the reduction for any economic development tax abatements that will be granted on the property.

**School district tax breakdown.** School district net taxes must be broken down to two lines: one line for “Voter-approved levies” and one line for “Other local levies.” “Voter-approved levies” means school district taxes approved at referendums for both operating purposes and debt. This includes those referendum levies based on market value and net tax capacity. The commissioner of education certifies levy limits to school districts by Sep. 8 each year ([M.S. 126C.48](#)).

The school district tax amounts are to include tax amounts for any cooperative secondary facilities districts that may apply in addition to regular school district taxes. Taxes for cooperative districts are not to be included with special taxing districts.

**Special School District No. 1, Minneapolis.** If Special School District No. 1, Minneapolis, or the city of Minneapolis, make additional employer contributions to the Teachers Retirement Association in whole or in part by a levy, the levy may be classified as a special taxing district on the parcel-specific notice. ([M.S. 354.435](#))

**School district operating referendum.** If the school district has certified that it will hold a referendum on a proposed property tax increase (for operating purposes, **not** bonds) at the November general election, a note must be computer printed directly under the school tax amounts. The note must state a referendum is pending and that, if approved by the voters, the school tax amount for 2024 may be higher than the amount shown on the notice. Both examples of the parcel-specific notice show the language to use for this computer printed notification and its location (directly underneath the school district tax amounts). This notification must **not** be preprinted on the parcel-specific notices. ([M.S. 126C.17, subd. 9](#))

**Metropolitan special taxing districts.** The parcel-specific notices prepared by the counties of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, and Washington must show, under special taxing districts, a separate line of combined tax data, labeled “Metro Special Taxing Districts” or “Metro Spec. Tax. Dists.” for the following metropolitan special taxing districts: the Metropolitan Council, the Metropolitan Airports Commission, and the Metropolitan Mosquito Control District.

Also for the metro counties, the combined net taxes for all other special taxing districts (excluding the taxes for the metropolitan special taxing districts listed above and excluding regional rail authorities) must be shown on a separate line for “Other Special Taxing Districts” or “Other Spec. Tax. Dists.”

**Percentage change.** The only percentage change to be shown on the parcel-specific notice of proposed property taxes for the taxes payable year 2024 is the percentage change for the total proposed property tax compared to the total actual property tax for the current year. Do not show percentage changes for each taxing authority. The percentage of increase or decrease in the proposed total property tax for all taxing authorities combined should be carried out no further than one decimal place, as shown on the examples of the payable 2024 parcel-specific notice. Any decreases in the overall percentage of decrease should be preceded by the negative sign (-).

## Delivery of Parcel-specific Notice by Owners of Rental Housing

### [Deadline for delivery/posting – Nov. 27, 2023](#)

Owners of rental property (class 4 residential property used as a residence for lease or rental periods of 30 days or more) are required to deliver a copy of their parcel-specific notice to their tenants or post a copy in a conspicuous place on the premises occupied by the tenants. This must be done by Nov. 27, 2023, or within three calendar days of the receipt of the notice from the county, whichever is later. Owners of rental property are allowed to notify the county treasurer of the address of the taxpayer, agent, caretaker, or manager of the premises to which the parcel-specific notice should be mailed.

## Action Required at Public Meeting

### [Discuss budget and proposed property tax](#)

The proposed property tax levy for the taxes payable year 2024 and the proposed budget for the taxes payable year 2024, or current school year budget in the case of school districts, must be discussed at the public meeting.

## Public comment and questions

The public must be given a reasonable amount of time to comment on the proposed property tax levy and budget and to ask questions. Robert’s Rules of Order may be used to govern the conduct of the meeting.

## Allowable “Add-on” Levies

The following levies, by statutory authorization, may be “added on” to the proposed property tax levy of counties, school districts, cities, metropolitan taxing districts, and regional library authorities established under [M.S. 134.201](#). This may result in a final levy that is greater than the proposed levy.

1. **Voter-approved operating or capital expenditure levies.** Levy increases for operating costs or capital expenditures approved by the voters at a referendum held after the proposed levy was certified.
2. **Bond referendums.** The amount of a levy to pay the principal and interest on bonds approved by voters after the proposed levy was certified. This allowance does not apply to bonds issued after the proposed levy was certified if the bonds were issued without voter approval. ([M.S. 475.58](#))
3. **Natural disaster costs.** The amount of a levy to pay the repair and clean-up costs due to a natural disaster that occurred after the proposed levy was certified, if the taxing authority appeals to the commissioner of revenue for the authorization to make this additional levy and receives the commissioner’s approval. The commissioner’s approval may be in the amount requested or in a lesser amount determined by the commissioner based upon the information submitted in support of the appeal. The commissioner’s decision is final.
4. **Tort judgment costs.** The amount of a levy to pay the costs of a tort judgment that became final after the proposed levy was certified, if the taxing authority appeals to the commissioner of revenue for the authorization to make this additional levy and receives the commissioner’s approval. The amount requested cannot exceed the lesser of \$50,000 or 10 percent of the taxing authority’s proposed property tax levy. The commissioner’s approval may be in the amount requested or in a lesser amount determined by the commissioner based upon the information submitted in support of the appeal. The commissioner’s decision is final.
5. **Non-school levy limitation increase.** The amount of an increase in the levy limitation (for whatever purpose) for a county, city over 2,500 population, or for a metropolitan special taxing district, certified by the commissioner of revenue after the proposed levy was certified.
6. **School district levy limitation increase.** The amount of an increase in a school district levy limitation (for whatever purpose) certified by the commissioner of education after the proposed levy was certified.
7. **School districts; default avoidance.** The amount necessary to pay for a potential default in payments on school district tax anticipation certificates of indebtedness, aid anticipation certificates of indebtedness, or general obligation bonds. ([M.S. 126C.55](#))
8. **Emergency debt certificates.** The amount necessary to pay emergency debt certificates authorized and issued after the proposed levy was certified. ([M.S. 475.55](#))

9. **Unallotment.** The amount necessary to cover the increase of the levy due to unallotments occurring after the proposed levy was certified. See also the information on the next page about authority to recertify levies. ([M.S. 275.07, subd. 6](#))

## Certification of Final Property Tax Levy

### Deadline for certifying final levy – Dec. 28, 2023

The county board, each school district within the county, each city with a population over 500, each metropolitan special taxing district, and each regional library authority established under [M.S. 134.201](#) must certify its final payable 2024 property tax levy to the county auditor no later than Dec. 28, 2023. Cities with a population of 500 or less, towns, and other special taxing districts must also certify their final payable 2024 property tax levies by this time if the proposed levy certified in September 2023 is not their final levy. No exceptions or extensions will be granted, except as provided below.

### Market value taxes certified separately

Market value-based referendum taxes must be certified separately from the final property tax levy of the county, school district, city, town, or special taxing district.

### Final property tax levy restriction

The final property tax levy certified by a town or special taxing district (except a metropolitan special taxing district) may be the same as, less than, or greater than its proposed property tax levy. For a county, school district, city, metropolitan special taxing district, and regional library authority established under section 134.201, however, the final property tax levy cannot exceed the proposed property tax levy except as the result of one or more of the allowable “add-on” levies listed above.

### Authority to recertify levies

Taxing authorities are allowed to adjust their final levies when late unallotments impact their December aid or credit payment. If a late unallotment occurs, an affected taxing authority is allowed to recertify its final levy by Jan. 15 of the payable year and report the recertified amount to the county auditor within two business days after Jan. 15 of the payable year. The taxing authority is permitted to increase the final levy to exceed the proposed levy in this case. ([M.S. 275.07, subd/ 6.](#))

## Required Supplemental Information

### [Minnesota Statutes 275.065, subdivision 3b](#)

The county auditor must include, on or with the proposed taxes notice, the following supplemental information for the county, all cities, and all school districts within the county, listed separately for each:

- Certified levy for the current taxes payable year
- Proposed levy for taxes payable in the following year
- Increase or decrease between these two amounts, expressed as a percentage

This may be printed on the back of the notice or enclosed as a separate sheet with the notice. The samples show how it could be provided on the back of the notice.



This supplemental information must be sent in electronic form or by email if the taxpayer requests an electronic version of the proposed taxes notice.

## Certification of Compliance

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***Deadline to certify compliance to the Department of Revenue – Dec. 28, 2023.*** All counties, cities with a population over 500, school districts, the three metro special taxing districts (the Metropolitan Council, the Metropolitan Airports Commission, and the Metropolitan Mosquito Control District), fire protection and emergency medical services special taxing districts established under chapter 144F, and regional library authorities established under section 134.201 must complete Form TNT to certify compliance with truth-in-taxation law to the commissioner of revenue.

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The form will be available by mid-November, at <https://www.revenue.state.mn.us/truth-taxation>. It must be completed by Dec. 28, 2023, the same time the final levy must be certified to the county auditor.

## Penalty for Violation of Truth-in-Taxation

### Examples of serious TNT violations

A penalty is to be imposed if a county, school district, city over 500 population, metropolitan special taxing district, fire protection and emergency medical services special taxing district established under chapter 144F, or regional library authority established under section 134.201 seriously violates truth-in-taxation. Examples of serious violations are:

- Failure to hold a public meeting
- Failure to hold public meeting at 6:00 p.m. or later ([Minnesota Statutes 275.065, subdivision 3, paragraph \(c\)](#))
- Failure to allow the public to speak at the public meeting
- Failure to complete and submit a compliance form (Form TNT) to the Department of Revenue

### Explanation of penalty

The penalty for a serious violation of truth in taxation for payable 2024 is a reduction of the taxing authority's property tax levy for the taxes payable year 2024 to the sum of:

1. The amount of its certified levy for the taxes payable year 2023; and
2. The additional amounts necessary to pay the principal and interest on general obligation bonds of the taxing authority if the bonds were issued before 1989.

For the purpose of this penalty, the taxing authority's certified levy for the taxes payable year 2024 would be its final payable 2023 certified levy amount.

#### County auditor's responsibility

If the penalty is imposed, the county auditor must use the sum of the taxing authority's payable 2023 final certified property tax levy and the additional debt service amounts mentioned above when determining the taxing authority's payable 2024 tax rates under [M.S. 275.08](#). If the taxing authority's final certified levy for the taxes payable year 2024 is equal to or less than the sum of its certified levy for the taxes payable year 2023 and its additional debt service amounts mentioned above, no penalty is imposed.

#### Possible remedial action to avoid penalty

If a county, school district, city with a population over 500, metropolitan special taxing district, fire protection or emergency medical services special taxing district established under M.S. 144F.01, or regional library authority established under M.S. 134.201 inadvertently commits a significant error during the truth-in-taxation process, it may be possible to take some remedial action to avoid the penalty. The Department of Revenue must be contacted immediately if this situation arises. Please email [PropTax.Admin@state.mn.us](mailto:PropTax.Admin@state.mn.us).