

## Q&A – April 26, 2018 Webinar on 2017 Property Tax Law Changes

We received the following questions during our April 26, 2018 webinar on property tax law changes.

## Assessor License Fees

Q: What if we haven't received our [Board of Assessors online system login] letters yet?

A: As of the April 26 webinar, we had not yet mailed letters to assessors in Region 9. Letters containing login information were sent to assessors in Region 9 on Friday, April 27. If you have still not received your login information, please email assessors.board@state.mn.us.

## County Boards of Appeal and Equalization (CBAEs) Changes

Q: Is it still required to send in the Trained Member Certification Form to the Department of Revenue that was due 2/1?

A: No. In 2017 legislative changes removed the requirement that CBAEs must provide proof of a trained member to the commissioner of revenue. CBAEs must still meet the training requirement by February 1 but they no longer have to submit a Trained Member Certification Form to the commissioner.

The Department of Revenue maintains online attendance rosters that counties and board may reference to verify if they have a trained member.

## Sustainable Forest Incentive Act

Q: When referring to the new SFIA penalties, will the payback amounts increase with a longer covenant length?

A: Yes. The payback amount is equal to the SFIA payments the landowner received for the number of years the land was in a covenant or for half the length of the covenant (4, 10, of 25 years) – whichever is less.

Q: If someone is currently in 2c (Managed Forest Land Classification) and wants to switch to SFIA, when does the 2c need to be removed?

A: To qualify for SFIA the land must not have the 2c classification at the time of application (October 31). Classifications set on January 2 must remain on the property for the entire assessment year. For example, if land is currently enrolled in 2c, the classification cannot be

removed until January 2, 2019. They will still receive the 2c classification rate on their 2019 taxes because it is based on the 2018 assessment year. The landowner may apply for SFIA by October 31, 2019 because they are no longer enrolled in 2c, and if they meet the requirements, they may receive their first SFIA payment October 2020.

Q: We used to receive an emailed list of who was registered in SFIA. Will we still get that sent to us or is that on the website?

A: As in years past, a list of land enrolled in the program will again be sent to you electronically.