

MEMO

To: Charter Commission

From: City of Minneapolis Clerk's Department

Date: 9/28/15

RE: History of the Board of Estimate and Taxation

The Charter Commission requested information about the composition and membership of the Board of Estimate and Taxation throughout its history. The following information is based on Minnesota State law, Minneapolis City Attorney opinions, Minneapolis Budget and Financial Statistics reports, and Minneapolis City Council proceedings.

In 1879, the Minnesota legislature passed special law Chapter 338 which created a "Board of Tax Levy for the County of Hennepin." The board was made up of the "chairman of the board of county commissioners, the county auditor, the president of the board of education of the city of Minneapolis, the comptroller of the city of Minneapolis and the chairman of the committee of ways and means of the city council of Minneapolis." As with future iterations of the board, it was charged to "consider, determine and fix a maximum rate of taxation for the various purposes respectively for which the board of county commissioners is or hereafter may be authorized to levy taxes for such year a like maximum rate of taxation for the various purposes respectively for which the city council of the city of Minneapolis is or hereafter may be authorized to levy taxes for such a year." Of note, at the time of the laws passage, until 1983, the position of City Comptroller was an elected position.

In 1919, the Minnesota legislature enacted Chapter 252, S.F. No. 574, an act creating a board of estimate and taxation in first class cities. It consisted of "the mayor, the city comptroller or chief accounting officer, the chairman of the committee on ways and means...the president of the board of education...the president of the board of park commissioners...and two qualified electors of the city to be elected at large." On May 29, 1919 then City Attorney C. D. Gould was asked by the Minneapolis City Council to review the validity of the newly created board. He opined that the act in question was valid, despite some "glaring inconsistencies" about the number of qualified electors.

In 1920, the City's Home Rule Charter was adopted by referendum. Chapter 15 established the Board of Estimate and Taxation consisting of "the Mayor, the City Comptroller, the Chairman of the Committee of Ways and Means of the City Council, the President of the Board of Education...the President of the Board of Park Commissioners...and two qualified electors to elected at large."

The composition of the board stayed in that formation until 1959 when the President of the Board of Education was removed. This change was the result of voters approving a referendum making the school district independent.

The Board of Education position was restored in 1968, only to be dropped again in 1974. Additionally, in 1974 a representative of the Library Board was added.

In 1983, the State legislature passed changes to Chapter 160 which abolishing the elected position of comptroller-treasurer. As a part of that change, the position previously held on the Board of Estimate and Taxation was transferred to the Minneapolis City Council President. This change was reflected in the City's Charter in 1990.

Finally, in 2007 the Minneapolis City Council authorized the merger of the Minneapolis Public Library in the Hennepin County library system. As a result of the merger, the Library Board position was eliminated.