

Senate Counsel, Research, and Fiscal Analysis

Tom Bottem, Director

Minnesota Senate Building
95 University Ave. W. Suite 3300
ST. PAUL, MN 55155-1800
(651) 296-4791
www.senate.mn/scrfa

Senate

State of Minnesota

S.F. No. 1147 – Providing a Property Tax Exemption for Certain Tribal-Owned Land (as proposed to be amended by A-2 delete-everything amendment)

Author: Senator Justin D. Eichorn

Prepared by: Eric Silvia, Senate Counsel (651/296-1771)

Date: March 2, 2021

SF 1147 authorizes a property tax exemption for designated property in Cass County owned by a federally recognized Indian tribe. To qualify for the exemption, the property must have been owned by the tribe for the 2016 and 2021 assessment date and used for the same purpose. For assessment years 2019, 2020, and 2021, an exemption application must be filed within 60 days of final enactment. Property taxes paid on property exempt under this section for taxes payable in 2020 and 2021 only shall be refunded by the county within 60 days of final enactment.

Effective retroactively to assessment year 2019.