

**SENATE  
STATE OF MINNESOTA  
THIRD SPECIAL SESSION**

**S.F. No. 24**

(SENATE AUTHORS: DZIEDZIC and Rest)

DATE  
08/12/2020

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Introduction and first reading  
Referred to Rules and Administration

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxation; property; providing limited waiver of requirement that property  
1.3 taxes be paid prior to removal of structures.

1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. **2020 WAIVER; TAXES TO BE PAID PRIOR TO REMOVAL OF**  
1.6 **STRUCTURE.**

1.7 Notwithstanding Minnesota Statutes, section 272.38, subdivision 1, or any other law to  
1.8 the contrary, if the county auditor determines that removal of a structure is in the public  
1.9 interest, including the health, safety, and well-being of the surrounding area, and that removal  
1.10 will not impair the collection of property taxes, the county auditor may allow the removal  
1.11 of a structure on property when all taxes assessed against such tract and due and payable  
1.12 have not been fully paid and discharged, if that the county determines that the property was  
1.13 damaged or destroyed by arson or vandalism by someone other than the owner between  
1.14 May 25, 2020, and June 8, 2020. Waiving the requirements of Minnesota Statutes, section  
1.15 272.38, subdivision 1, shall not be considered a waiver or forgiveness of the total property  
1.16 taxes assessed and due and payable on the property for taxes payable in 2020.

1.17 **EFFECTIVE DATE.** This section is effective the day following final enactment.