

SENATE  
STATE OF MINNESOTA  
NINETY-FOURTH SESSION

S.F. No. 3413

(SENATE AUTHORS: REST)

DATE

D-PG

04/22/2025

OFFICIAL STATUS

Introduction and first reading  
Referred to Taxes

1.1

A bill for an act

1.2

relating to taxation; property; establishing a property tax exemption for certain

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property owned by an Indian Tribe; amending Minnesota Statutes 2024, section

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272.02, by adding a subdivision.

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

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Section 1. Minnesota Statutes 2024, section 272.02, is amended by adding a subdivision

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to read:

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Subd. 106. Certain property owned by an Indian Tribe. (a) The market value of the

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portion of Tribal-owned property is exempt from taxation if all the following apply:

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(1) the property is located in a city of the first class with a population greater than 400,000

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as of the 2020 federal census;

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(2) the property was, on January 2, 2025, and is for the current assessment, owned by a

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federally recognized Indian Tribe, or its instrumentality, that is located within the state of

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Minnesota; and

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(3) the assessor determines the market value of the portion of property used exclusively

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for noncommercial Tribal government activities does not exceed in the aggregate 7,955

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square feet.

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(b) The market value of the portion of the Tribal-owned property used for single-family

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housing, market-rate apartments, parking facilities, agriculture, or forestry shall not be

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exempt from taxation.

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EFFECTIVE DATE. This section is effective for the assessment year in which the

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property owner has complied with Minnesota Statutes, section 272.025.