

**SENATE
STATE OF MINNESOTA
NINETY-THIRD SESSION**

S.F. No. 4380

(SENATE AUTHORS: FATEH)

DATE
02/29/2024

D-PG

Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; property; authorizing property tax exemption for certain
1.3 property owned by Red Lake Nation; appropriating money.

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

1.5 Section 1. **PROPERTY TAX EXEMPTION; RED LAKE NATION COLLEGE.**

1.6 (a) Notwithstanding Minnesota Statutes, section 272.02, subdivision 38, paragraph (b),
1.7 and any other law to the contrary, property located in the city of Minneapolis acquired by
1.8 Red Lake Nation in September 2021 is exempt from property taxes payable in 2022 and
1.9 the portion of property taxes payable in 2021 due after the property was acquired. The city
1.10 assessor must provide the property owner with an application for exemption under this
1.11 section and the property owner must file the application with the city assessor by August
1.12 1, 2024. An amount necessary to make a payment to the county for the property taxes
1.13 attributable to the exemption is appropriated from the general fund to the commissioner of
1.14 revenue in fiscal year 2024.

1.15 (b) By August 1, 2024, the auditor of the county in which the property is located must
1.16 certify to the commissioner of revenue the amount to be paid by the commissioner of revenue
1.17 to the county under paragraph (a). The commissioner of revenue must make this payment
1.18 by August 15, 2024. The county auditor must distribute the payment to the property owner
1.19 by August 31, 2024.

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