

SENATE  
STATE OF MINNESOTA  
NINETY-FOURTH SESSION

S.F. No. 3810

(SENATE AUTHORS: LIESKE and Wesenberg)

DATE  
02/23/2026

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6373 Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxation; property; establishing a ten-year homestead property tax  
1.3 exemption; amending Minnesota Statutes 2024, section 272.02, by adding a  
1.4 subdivision.

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

1.6 Section 1. Minnesota Statutes 2024, section 272.02, is amended by adding a subdivision  
1.7 to read:

1.8 Subd. 109. Ten-year homestead exemption. (a) Beginning with assessment year 2027,  
1.9 and each assessment year thereafter, property classified as class 1a or 1b under section  
1.10 273.13, subdivision 22, is exempt if:

1.11 (1) the property was owned and occupied as a homestead by the same owner for at least  
1.12 ten continuous years prior to the year an initial application is filed; and

1.13 (2) there are no unpaid and delinquent property taxes or special assessments, including  
1.14 penalties and interest, due at the time the application is filed.

1.15 (b) Each taxpayer seeking an exemption under this subdivision must apply to the county  
1.16 assessor. The commissioner of revenue must prescribe the application and the application  
1.17 must include: (1) the name, address, and Social Security number or individual taxpayer  
1.18 identification number of the owner or owners; (2) a copy of the property tax statement for  
1.19 the current payable year for the homesteaded property; and (3) the initial year of ownership  
1.20 and occupancy as a homestead. The assessor must verify that the property was owned and  
1.21 used as a homestead by the same owner for at least ten continuous years prior to the year  
1.22 the initial application is filed and that there exists no unpaid and delinquent property taxes  
1.23 or special assessments, including penalties and interest, due at the time the application is

2.1 filed. The assessor may request additional information and documentation from the applicant  
2.2 to determine eligibility for the exemption.

2.3 (c) The exemption under this subdivision must be removed beginning with the next  
2.4 assessment year if the owner sells, transfers, or otherwise disposes of the property, or the  
2.5 owner no longer occupies the property as a homestead. The owner of the property must  
2.6 notify the assessor within 30 days if there is a change in the ownership of the property or a  
2.7 change in the use of the property as a permanent residence.

2.8 **EFFECTIVE DATE.** This section is effective beginning with assessment year 2027.