

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

**S.F. No. 5206**

(SENATE AUTHORS: GREEN)

DATE  
04/23/2026

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9012 Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxation; property; exempting certain property owned by the United  
1.3 Way of Bemidji Area and providing a refund of property taxes paid.

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

1.5 Section 1. **PROPERTY TAX EXEMPTION; UNITED WAY OF BEMIDJI AREA.**

1.6 (a) Notwithstanding Minnesota Statutes, section 272.02, subdivision 38, paragraph (b),  
1.7 and any other law to the contrary, property acquired by the United Way of Bemidji Area  
1.8 on August 1, 2025, is exempt from property taxes payable in 2026. The county assessor  
1.9 must provide the United Way of Bemidji Area with an exemption application for assessment  
1.10 year 2025. The United Way of Bemidji Area must file the application with the county  
1.11 assessor by August 1, 2026, to qualify for the exemption under this section. An amount  
1.12 necessary to make a payment to the county for the property taxes attributable to the exemption  
1.13 is appropriated from the general fund to the commissioner of revenue in fiscal year 2027.

1.14 (b) By August 1, 2026, the auditor of Beltrami County must certify to the commissioner  
1.15 of revenue the amount to be paid by the commissioner of revenue to the county under  
1.16 paragraph (a). The commissioner of revenue must make this payment by August 15, 2026.  
1.17 For any unpaid portion of the tax due on the property in 2026, the county auditor must  
1.18 distribute the payment to local jurisdictions in proportion to the amount of tax levied on the  
1.19 property in paragraph (a) by each jurisdiction for property taxes payable in 2026. The county  
1.20 auditor must also provide a refund of any taxes paid by United Way of Bemidji Area for  
1.21 property taxes payable in 2026 on the property.

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