

**SENATE**  
**STATE OF MINNESOTA**  
**SPECIAL SESSION**

**S.F. No. 5**

(SENATE AUTHORS: BAKK)

DATE  
06/14/2021

D-PG

6 Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxation; payment in lieu of taxes; adding parcels and modifying payment  
1.3 for Lake Vermilion-Soudan Underground Mine State Park; amending Minnesota  
1.4 Statutes 2020, section 477A.17.

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

1.6 Section 1. Minnesota Statutes 2020, section 477A.17, is amended to read:

1.7 **477A.17 LAKE VERMILION-SOUDAN UNDERGROUND MINE STATE PARK;**  
1.8 **ANNUAL PAYMENTS.**

1.9 (a) Except as provided in paragraph (b), in lieu of the payment amount provided under  
1.10 section 477A.12, subdivision 1, clause (1), the county shall receive an annual payment for  
1.11 state-owned land within the boundary of Lake Vermilion-Soudan Underground Mine State  
1.12 Park, established in section 85.012, subdivision 38a, equal to 1.5 percent of the appraised  
1.13 value of the state-owned land.

1.14 ~~(b)~~ For the purposes of this ~~section~~ paragraph, the appraised value of the land acquired for  
1.15 Lake Vermilion-Soudan Underground Mine State Park for the first five years after acquisition  
1.16 shall be the purchase price of the land, plus the value of any portion of the land that is  
1.17 acquired by donation. Thereafter, the appraised value of the state-owned land shall be as  
1.18 determined under section 477A.12, subdivision 3, except that the appraised value of the  
1.19 state-owned land within the park shall not be reduced below the 2010 appraised value of  
1.20 the land.

1.21 ~~(c)~~ The annual payments under this ~~section~~ paragraph shall be distributed to the taxing  
1.22 jurisdictions containing the property as follows: one-third to the school districts; one-third  
1.23 to the town; and one-third to the county. The payment to school districts is not a county

2.1 apportionment under section 127A.34 and is not subject to aid recapture. Each of those  
2.2 taxing jurisdictions may use the payments for their general purposes.

2.3 (b) Beginning with aids payable in 2022, for land within the boundary of Lake  
2.4 Vermilion-Soudan Underground Mine State Park designated as the Granelda Unit under  
2.5 section 85.012, subdivision 38a, the county shall receive an annual payment equal to 1.5  
2.6 percent of the appraised value of all parcels comprising the Granelda Unit as determined  
2.7 for assessment year 2021. In each subsequent year, the county shall receive an annual  
2.8 payment equal to 1.5 percent of the appraised value of all parcels comprising the Granelda  
2.9 Unit for the most recent assessment year except that the appraised value of the parcels shall  
2.10 not be reduced below the assessment year 2021 appraised value of the parcels.

2.11 The annual payments under this paragraph shall be distributed to the taxing jurisdictions  
2.12 containing the property as follows: one-third to the school districts; one-third to the town;  
2.13 and one-third to the county, except that the annual payment distributed to the county on  
2.14 behalf of unorganized Township 63, Range 17, shall be transferred by the county to the  
2.15 governing body of the public safety facility located in Section 32 in Township 63, Range  
2.16 17, to be used for ongoing operations and maintenance of the facility. The payment to school  
2.17 districts is not a county apportionment under section 127A.34 and is not subject to aid  
2.18 recapture. Unless otherwise noted, each of those taxing jurisdictions may use the payments  
2.19 for their general purposes.

2.20 ~~(d)~~ (c) Except as provided in this section, the payments shall be made as provided in  
2.21 sections 477A.11 to 477A.13.

2.22 **EFFECTIVE DATE.** This section is effective beginning with aids payable in 2022.

2.23 Sec. 2. **ADDITION TO STATE PARK.**

2.24 **[85.012] [Subd. 38a.] Lake Vermilion-Soudan Underground Mine State Park, St.**  
2.25 **Louis County.** The following areas are added to Lake Vermilion-Soudan Underground  
2.26 **Mine State Park, St. Louis County, and are designated as the Granelda Unit:**

2.27 (1) Lot 3 of Section 28 and Lot 5 of Section 29 in Township 63 North of Range 17, all  
2.28 West of the 4th Principal Meridian, according to the United States Government Survey  
2.29 thereof;

2.30 (2) the Northeast Quarter of the Southwest Quarter, the Northwest Quarter, the Southeast  
2.31 Quarter of the Northeast Quarter, the Northeast Quarter of the Northeast Quarter, and Lots  
2.32 numbered 1, 2, 3, and 4 of Section 29 in Township 63 North of Range 17, all West of the  
2.33 4th Principal Meridian, according to the United States Government Survey thereof;

3.1 (3) Lots 1 and 2 of Section 32 in Township 63 North of Range 17, all West of the 4th  
3.2 Principal Meridian, according to the United States Government Survey thereof; and

3.3 (4) Lot 4 of Section 23 in Township 63 North of Range 18, all West of the 4th Principal  
3.4 Meridian, according to the United States Government Survey thereof.

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