

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

**S.F. No. 1203**

(SENATE AUTHORS: HOFFMAN)

DATE  
02/14/2019

D-PG

382 Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

- 1.1 A bill for an act
- 1.2 relating to taxation; property; allowing certain property to be eligible for green
- 1.3 acres tax deferment; amending Minnesota Statutes 2018, section 273.111, by
- 1.4 adding a subdivision.
- 1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.6 Section 1. Minnesota Statutes 2018, section 273.111, is amended by adding a subdivision
- 1.7 to read:
- 1.8 Subd. 3b. **Property no longer eligible for deferment.** (a) Real estate receiving the tax
- 1.9 deferment under this section for assessment year 2012, but that did not qualify for the tax
- 1.10 deferment under this section for assessment years 2013 to 2019 due to eminent domain
- 1.11 action that reduced the real estate to less than ten acres, shall qualify for the tax deferment
- 1.12 under this section for assessment year 2020 and thereafter until:
- 1.13 (1) the land no longer qualifies for classification as class 2a under section 273.13;
- 1.14 (2) the land is voluntarily withdrawn from the program; or
- 1.15 (3) the land is sold, transferred, or subdivided.
- 1.16 (b) When property assessed under this subdivision:
- 1.17 (1) is withdrawn from the program;
- 1.18 (2) no longer qualifies for classification as class 2a under section 273.13; or
- 1.19 (3) is sold, transferred, or subdivided,
- 1.20 the property shall be subject to additional taxes as provided in subdivision 9.
- 1.21 **EFFECTIVE DATE.** This section is effective for assessment year 2020 and thereafter.