

SENATE
STATE OF MINNESOTA
NINETY-THIRD SESSION

S.F. No. 4380

(SENATE AUTHORS: FATEH)

DATE	D-PG	OFFICIAL STATUS
02/29/2024	11844	Introduction and first reading Referred to Taxes

- 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.