

**SENATE
STATE OF MINNESOTA
NINETIETH SESSION**

S.F. No. 1149

(SENATE AUTHORS: TOMASSONI)

DATE
02/20/2017

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Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to local government; allowing for cancellation of tax forfeiture in certain
1.3 circumstances in St. Louis County; proposing coding for new law in Minnesota
1.4 Statutes, chapter 383C.

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

1.6 Section 1. **[383C.558] OPTIONAL CANCELLATION OF TAX FORFEITURE FOR**
1.7 **CERTAIN BUILDINGS.**

1.8 Subdivision 1. **Definitions.** (a) For purposes of this section, the following terms have
1.9 the meanings given.

1.10 (b) "Building PIN" means a parcel identification number that is assigned to a building
1.11 and does not include the land upon which the building is located; and

1.12 (c) "Land PIN" means a parcel identification number that is assigned to land upon which
1.13 a building associated with a building PIN is located.

1.14 Subd. 2. **Optional cancellation of tax forfeiture for buildings with building PINs.**

1.15 Notwithstanding any law to the contrary, if any building associated with a building PIN and
1.16 located in St. Louis County forfeits or has forfeited to the state of Minnesota before, on, or
1.17 after the date of enactment of this section because of nonpayment of delinquent property
1.18 taxes, special assessments, penalties, interest, or costs, the county auditor of St. Louis County
1.19 may, without approval from the county board or the commissioner of revenue:

1.20 (1) cancel the certificate of forfeiture and set aside the forfeiture without reinstating the
1.21 unpaid property taxes, special assessments, penalties, interest, or costs; and

2.1 (2) combine the building PIN with its associated land PIN. When this occurs, the land
2.2 PIN is the only surviving parcel identification number, and includes both the building and
2.3 the land upon which the building is located.

2.4 Subd. 3. **Cancellation of tax forfeiture; taxation through date of cancellation.**
2.5 Notwithstanding any law to the contrary, if the county auditor of St. Louis County cancels
2.6 a certificate of forfeiture and sets aside a forfeiture in accordance with subdivision 2, the
2.7 affected building is not subject to taxation from the date of forfeiture through the date of
2.8 cancellation.

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