

**272.0213 LEASED SEASONAL-RECREATIONAL LAND.**

A county board may elect, by resolution, to exempt from taxation, including the tax under section 273.19, qualified lands. "Qualified lands" for purposes of this section means property that:

(1) is owned by a county, city, town, the state, or the federal governments;

(2) is rented by the entity for noncommercial seasonal-recreational or noncommercial seasonal-recreational residential use; and

(3) was rented for the purposes specified in clause (2) and was exempt from taxation for property taxes payable in 2008.

**History:** 2008 c 366 art 6 s 7