

**272.0213 LEASED SEASONAL-RECREATIONAL LAND.**

(a) 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, or the state;

(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.

(b) Lands owned by the federal government and rented for noncommercial seasonal-recreational or noncommercial seasonal-recreational residential use are exempt from taxation, including the tax under section 273.19.

**History:** 2008 c 366 art 6 s 7; 2010 c 389 art 1 s 4