473.545 PROPERTY EXEMPT FROM TAXATION.

Any properties, real or personal, owned, leased, controlled, used, or occupied by the council for any purpose referred to in sections 473.501 to 473.549 are declared to be acquired, owned, leased, controlled, used and occupied for public, governmental, and municipal purposes, and shall be exempt from taxation by the state or any political subdivision of the state, except to the extent that the property is subject to the sales and use tax under chapter 297A, provided that such properties shall be subject to special assessments levied by a political subdivision for a local improvement in amounts proportionate to and not exceeding the special benefit received by the properties from such improvement. No possible use of any such properties in any manner different from their use as part of the metropolitan disposal system at the time shall be considered in determining the special benefit received by such properties. All such assessments shall be subject to final confirmation by the Metropolitan Council, whose determination of the benefits shall be conclusive upon the political subdivision levying the assessment.

History: *1975 c 13 s 91; 1983 c 213 s 23; 1994 c 628 art 3 s 185; 1996 c 305 art 1 s 105; 2000 c 418 art 2 s 10; 2013 c 101 s 9*