

S.F. No. 764 – Extends Property Tax Exemption for Certain Property Owned by an Indian Tribe

Author: Senator Grant Hauschild

Prepared by: Eric Silvia, Senate Counsel (651/296-1771)

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SF 764 extends, by ten years, a property tax exemption for property:

1. classified as commercial for taxes payable in 2013;
2. located in a city of the first class with a population greater than 300,000 as of the 2010 federal census;
3. owned by a federally recognized Indian tribe; and
4. used exclusively for tribal purposes or institutions of purely public charity.

Enacted in 2013, the exemption applies to property located in Minneapolis owned and operated by the Minnesota Chippewa Tribe, and is set to expire with taxes payable in 2024. The property did not file the required reapplication with the county assessor and as a result the exemption was removed beginning with taxes payable in 2023.

This proposal extends the exemption for an additional ten years, and also exempts the property from the requirement that the property reapply for the exemption every three years and provide verification of ownership, if requested.

Effective for property taxes payable in 2023 and thereafter.