

**SENATE**  
**STATE OF MINNESOTA**  
**NINETY-THIRD SESSION**

**S.F. No. 331**

(SENATE AUTHORS: HOFFMAN)

DATE	D-PG	OFFICIAL STATUS
01/17/2023	200	Introduction and first reading Referred to Taxes
03/08/2023	1407 1429	Comm report: To pass Second reading Rule 47, returned to Taxes See HF1938

- 1.1 A bill for an act
- 1.2 relating to taxation; property; allowing certain property to be eligible for green
- 1.3 acres tax deferment; amending Minnesota Statutes 2022, section 273.111, by
- 1.4 adding a subdivision.
- 1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.6 Section 1. Minnesota Statutes 2022, section 273.111, is amended by adding a subdivision
- 1.7 to read:
- 1.8 Subd. 3b. Property no longer eligible for deferment. (a) Real estate receiving the tax
- 1.9 deferment under this section for assessment year 2012, but that did not qualify for the tax
- 1.10 deferment under this section for assessment years 2013 to 2023 due to eminent domain
- 1.11 action that reduced the real estate to less than ten acres, shall qualify for the tax deferment
- 1.12 under this section for assessment year 2024 and thereafter until:
- 1.13 (1) the land no longer qualifies for classification as class 2a under section 273.13;
- 1.14 (2) the land is voluntarily withdrawn from the program; or
- 1.15 (3) the land is sold, transferred, or subdivided.
- 1.16 (b) Property assessed under this subdivision is subject to additional taxes, as provided
- 1.17 in subdivision 9, when the property:
- 1.18 (1) is withdrawn from the program;
- 1.19 (2) no longer qualifies for classification as class 2a under section 273.13; or
- 1.20 (3) is sold, transferred, or subdivided.
- 1.21 EFFECTIVE DATE. This section is effective for assessment year 2024 and thereafter.