



Date: February 13, 2024

To: Senator Ann H. Rest  
Chair, Senate Taxes Committee  
Representative Aisha Gomez  
Chair, House Taxes Committee

Re: Letter of Support SF 363

This letter is written on behalf of the Cook County Board of Commissioners in support of legislation to create tax exempt status for all tribal lands—not just those that are held by the federal government in trust on behalf of federally recognized Indian tribes, and not just for a limited class of tribal fee lands. See, e.g., Minn Stat. Secs. 272.01 subd.1 (exempting “Indian lands,” which generally includes on-reservation tribal lands, trust lands, and other lands where tribes “exercise governmental power”); 272.02 subs. 98, 104 (exempting certain off-reservation tribal properties within certain cities). We are proud to support this legislation, in hopes it will be included as part of the tax bill this year.

As the commissioners elected to the Cook County Board, we represent all five districts, with District 1 including the Grand Portage Reservation. Grand Portage has 184 parcels in Cook County, and 16 of them fall into the category of land the Band owns in fee status, used for public purposes, and are not in trust. These parcels include land for the Band’s marina and docks, water and sanitation, the Grand Portage Housing Authority, and the Grand Portage Development Corporation, as a few specific examples.

We have several reasons we support this legislation. Lands owned by state, local, and federal governments and used for public purposes are already exempt from state property tax; tribal lands should be treated no differently (Minn Stat. Sec 272.02 subd. 8). Additionally, tribes have a unique political status and taxing these lands can be seen as a violation of their sovereignty and treaty rights. Exempting these tribal lands from certain taxes can encourage economic development within tribal communities; this may lead to increased job opportunities, infrastructure development and overall economic growth. Cultural preservation is another reason, as exempting these lands can help support the preservation of cultural heritage and traditions.

We recognize and respect our government to government relationship with Grand Portage and all tribes and strongly support this legislative initiative.

Sincerely,

Ann Sullivan  
Board Chair  
District 4 Commissioner  
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