



S.F. No. 3413 – Establishing a Property Tax Exemption for Certain Property Owned by an Indian Tribe

Author: Senator Ann H. Rest

Prepared by: Eric Silvia, Senate Counsel (eric.silvia@mnsenate.gov)

Date: April 28, 2025

SF 3413 provides that the market value of the portion of Tribal-owned property is exempt if the property is located in the city of Minneapolis, was on January 2, 2025, and for the current assessment year, owned by a federally recognized Indian Tribe located in Minnesota, and the assessor determines that the market value of the property used exclusively for noncommercial tribal government activities does not exceed 7,995 square feet.

Effective for the assessment year in which the property owner has complied with the required exemption application.

