

# MINNESOTA • REVENUE

## PROPERTY TAX

### St. Louis County Fairground Exemption

April 12, 2011

	Yes	No
DOR Administrative Cost/Savings		X

Department of Revenue

Analysis of H.F. 0917 (Melin) / S.F. 0867 (Tomassoni) as introduced

## EXPLANATION OF THE BILL

The bill allows the county of St. Louis to appropriate \$2,000 to maintain more than one county fair, as designated by the county board. In addition, land and buildings used exclusively as the site for a county or community fair in St. Louis County is exempt from property taxation. Effective for taxes payable 2012 and thereafter.

## REVENUE ANALYSIS DETAIL

The bill clarifies the exempt status of fairgrounds facilities in St. Louis County. There are several fairgrounds facilities in St. Louis County, including those in Hibbing, Chisholm, and Proctor.

The facilities would remain exempt.

## PROPERTY TAX BENCHMARKS (Minn. Stat. § 270C.991)

*Transparency, Understandability,  
Simplicity & Accountability*      Neutral

*Efficiency & Compliance*      Neutral

*Equity (Vertical & Horizontal)*      Neutral

*Stability & Predictability*      Increase      Clarification of current tax status.

*Competitiveness for Businesses*      Neutral

*Responsiveness to Economic  
Conditions*      Neutral

*The bill is scored on a three point scale (decrease, neutral, increase) for each principle in comparison to current law.*

Source: Minnesota Department of Revenue  
Property Tax Division - Research Unit  
[http://www.taxes.state.mn.us/taxes/legal\\_policy](http://www.taxes.state.mn.us/taxes/legal_policy)

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