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PROPERTY TAX Exempt Sugar Beet Facilities

March 4, 2008

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F. 3159 (Pogemiller)

The bill exempts from property taxes the exterior shells of tanks, bins, and silos used in sugar beet processing facilities. Effective for taxes payable 2009.

There are four sugar beet processing facilities in Crookston, East Grand Forks, Moorhead, and Renville. The exemption for these properties could result in a net tax shift to homestead properties and a small increase in homeowner property tax refunds.

Source: Minnesota Department of Revenue
Property Tax Division – Research Unit
http://www.taxes.state.mn.us/taxes/legal_policy

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