

April 05, 2021

PROPERTY TAX

Authorizing St. Louis County to lease certain tax-forfeited land

	Yes	No
DOR Administrative Cost/Savings		X

Department of Revenue

Analysis of S.F. 1382 (Tomassoni) / H.F. 1596 (Ecklund) as introduced

	Fund Impact			
	FY2022	FY2023	FY2024	FY2025
	(000's)			
General Fund	\$0	\$0	\$0	\$0

Effective August 1, 2021.

EXPLANATION OF THE BILL

Under current law, counties may lease tax-forfeited land to organized subdivisions of the state for temporary uses, provided that the term of the lease does not exceed ten years.

The proposal would allow St. Louis County to enter into a 40-year lease of tax-forfeited land with the town of White and the city of Aurora for the purpose of providing the raw water intake and associated infrastructure of the East Range Joint Powers Board water treatment plant. Lease payments greater than \$12,000 per year would be allowed.

REVENUE ANALYSIS DETAIL

- It is assumed that the proposal would have no impact on local levies and no impact on the state general fund.

Source: Minnesota Department of Revenue
 Property Tax Division - Research Unit
<https://www.revenue.state.mn.us/revenue-analyses>

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