

**SENATE
STATE OF MINNESOTA
NINETIETH SESSION**

S.F. No. 4064

(SENATE AUTHORS: DZIEDZIC)

DATE
05/07/2018

D-PG
8738 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; property; providing a property tax exemption for certain
1.3 property.

1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. **NICOLLET ISLAND PAVILION PROPERTY TAX EXEMPTION;**
1.6 **SPECIAL ASSESSMENT.**

1.7 Any real or personal property acquired, owned, leased, controlled, used, or occupied on
1.8 or before January 1, 2018, by the city of Minneapolis or the Minneapolis Park and Recreation
1.9 Board for the primary purpose of providing a venue for public and private gatherings on
1.10 Nicollet Island is declared to be acquired, owned, leased, controlled, used, and occupied
1.11 for public, governmental, and municipal purposes, and is exempt from ad valorem taxation
1.12 by the state or any political subdivision of the state, provided that the property is subject to
1.13 special assessments levied by a political subdivision for a local improvement in amounts
1.14 proportionate to and not exceeding the special benefit received by the property from the
1.15 improvement. In determining the special benefit received by the property, no possible use
1.16 of the property in any manner different from the intended use of providing a venue for public
1.17 and private gatherings may be considered. Notwithstanding Minnesota Statutes, section
1.18 272.01, subdivision 2, or 273.19, real or personal property subject to a lease or use agreement
1.19 between the city or the Minneapolis Park and Recreation Board and another person for uses
1.20 related to the purpose of the operation of the venue is exempt from taxation regardless of
1.21 the length of the lease or use agreement. This section, insofar as it provides an exemption
1.22 or special treatment, does not apply to any real property that is leased for residential, business,

2.1 or commercial development or other purposes different from those necessary to the provision
2.2 and operation of the venue.

2.3 **EFFECTIVE DATE.** This section is effective beginning with taxes payable in 2019
2.4 upon approval by the city of Minneapolis and compliance with Minnesota Statutes, section
2.5 645.021.