

**273.135 HOMESTEAD PROPERTY TAX RELIEF.**

Subdivision 1. **Reduction in tax; tax relief area.** The property tax to be paid in respect to property taxable within a tax relief area as defined in section 273.134, paragraph (b), on homestead property, as otherwise determined by law and regardless of the market value of the property, for all purposes shall be reduced in the amount prescribed by subdivision 2, subject to the limitations contained therein.

Subd. 2. **Reduction amount.** The amount of the reduction authorized by subdivision 1 shall be:

(a) In the case of property located within a municipality as defined under section 273.134, paragraph (a), 66 percent of the tax, provided that the reduction shall not exceed the maximum amounts specified in paragraph (c).

(b) In the case of property located within the boundaries of a school district which qualifies as a tax relief area under section 273.134, paragraph (b), but which is outside the boundaries of a municipality which meets the qualifications prescribed in section 273.134, paragraph (a), 57 percent of the tax, provided that the reduction shall not exceed the maximum amounts specified in paragraph (c).

(c) The maximum reduction of the tax is \$315.10 on property described in paragraph (a) and \$289.80 on property described in paragraph (b).

Subd. 2a. [Repealed, 1Sp1989 c 1 art 3 s 34]

Subd. 3. **Certification to commissioner.** Not later than December 1 of each year, each county auditor having jurisdiction over one or more tax relief areas shall certify to the commissioner of revenue an estimate of the total amount of the reduction, determined under subdivision 2, in taxes payable the next succeeding year with respect to all tax relief areas in the county.

Subd. 4. [Repealed, 1Sp1981 c 1 art 10 s 30]

Subd. 5. **Reduction additional.** For the purposes of this section, the amount of property tax to be paid shall be determined after the allowance of any reduction prescribed by section 273.13, and the reduction prescribed by this section shall be in addition to that prescribed by section 273.13.

**History:** 1969 c 1156 s 5; 1971 c 427 s 13; 1971 c 742 s 1; Ex1971 c 31 art 30 s 9; 1973 c 582 s 3; 1973 c 775 s 1,2; 1975 c 437 art 11 s 3,4; 1977 c 423 art 10 s 3,4; 1980 c 437 s 6; 1980 c 607 art 7 s 1; 1983 c 342 art 2 s 21; 1984 c 502 art 7 s 3-4; 1984 c 593 s 29; 1Sp1985 c 14 art 4 s 62,63; 1986 c 444; 1987 c 268 art 6 s 25; 1988 c 719 art 5 s 22,82,83; 1989 c 277 art 2 s 30; 1Sp1989 c 1 art 2 s 11; art 3 s 11; 1992 c 511 art 4 s 6; 1993 c 375 art 5 s 28; 1998 c 389 art 10 s 2; 1Sp2001 c 5 art 6 s 5,6; 2003 c 127 art 11 s 3,4