

**SENATE  
STATE OF MINNESOTA  
NINETY-THIRD SESSION**

**S.F. No. 331**

(SENATE AUTHORS: HOFFMAN)

DATE  
01/17/2023

D-PG

Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxation; property; allowing certain property to be eligible for green  
1.3 acres tax deferment; amending Minnesota Statutes 2022, section 273.111, by  
1.4 adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2022, section 273.111, is amended by adding a subdivision  
1.7 to read:

1.8 Subd. 3b. Property no longer eligible for deferment. (a) Real estate receiving the tax  
1.9 deferment under this section for assessment year 2012, but that did not qualify for the tax  
1.10 deferment under this section for assessment years 2013 to 2023 due to eminent domain  
1.11 action that reduced the real estate to less than ten acres, shall qualify for the tax deferment  
1.12 under this section for assessment year 2024 and thereafter until:

1.13 (1) the land no longer qualifies for classification as class 2a under section 273.13;

1.14 (2) the land is voluntarily withdrawn from the program; or

1.15 (3) the land is sold, transferred, or subdivided.

1.16 (b) Property assessed under this subdivision is subject to additional taxes, as provided  
1.17 in subdivision 9, when the property:

1.18 (1) is withdrawn from the program;

1.19 (2) no longer qualifies for classification as class 2a under section 273.13; or

1.20 (3) is sold, transferred, or subdivided.

1.21 EFFECTIVE DATE. This section is effective for assessment year 2024 and thereafter.