

1.1 moves to amend H.F. No. 1095 as follows:

1.2 Page 1, before line 7, insert:

1.3 "Sec. Minnesota Statutes 2020, section 273.124, subdivision 3a, is amended to read:

1.4 Subd. 3a. **Manufactured home park cooperative.** (a) When a manufactured home park
1.5 is owned by a corporation or association organized under chapter 308A or 308B, and each
1.6 person who owns a share or shares in the corporation or association is entitled to occupy a
1.7 lot within the park, the corporation or association may claim homestead treatment for the
1.8 park. Each lot must be designated by legal description or number, and each lot is limited to
1.9 not more than one-half acre of land.

1.10 (b) The manufactured home park shall be entitled to homestead treatment if all of the
1.11 following criteria are met:

1.12 (1) the occupant or the cooperative corporation or association is paying the ad valorem
1.13 property taxes and any special assessments levied against the land and structure either
1.14 directly, or indirectly through dues to the corporation or association; and

1.15 (2) the corporation or association organized under chapter 308A or 308B is wholly
1.16 owned by persons having a right to occupy a lot owned by the corporation or association.

1.17 (c) A charitable corporation, organized under the laws of Minnesota with no outstanding
1.18 stock, and granted a ruling by the Internal Revenue Service for 501(c)(3) tax-exempt status,
1.19 qualifies for homestead treatment with respect to a manufactured home park if its members
1.20 hold residential participation warrants entitling them to occupy a lot in the manufactured
1.21 home park.

1.22 (d) "Homestead treatment" under this subdivision means the classification rate provided
1.23 for class 4c property classified under section 273.13, subdivision 25, paragraph (d), clause

2.1 (5), ~~item (ii)~~, and the homestead market value exclusion under section 273.13, subdivision
2.2 35, does not apply.

2.3 **EFFECTIVE DATE.** This section is effective beginning with property taxes payable
2.4 in 2022."

2.5 Renumber the sections in sequence and correct the internal references

2.6 Amend the title accordingly