

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 420

**DATE:** March 8, 2005

**Version:** As introduced

**Authors:** Goodwin and others

**Subject:** Property tax reduction for homesteads contaminated by mold

**Analyst:** Steve Hinze (651-296-8956)  
Karen Baker (651-296-8959)

This publication can be made available in alternative formats upon request. Please call 651-296-6753 (voice); or the Minnesota State Relay Service at 1-800-627-3529 (TTY) for assistance. Summaries are also available on our website at: [www.house.mn/hrd](http://www.house.mn/hrd).

---

### Section

- 1 Homestead property damaged by mold.** Provides for a property tax reduction for a homestead determined to be uninhabitable due to contamination by mold (provided that the homestead does not qualify for the disaster credit). The owner of the property is required to apply to both the county assessor and the county board for treatment under this subdivision. If the assessor determines that the property is uninhabitable due to mold contamination, the county board is required to grant a property tax reduction to the property. The tax reduction applies for taxes payable in the year the assessor determines the property became uninhabitable, and in the following year. The reduction each year is the total property tax for the year, prorated by the number of months of the year that the property is uninhabitable. If the taxes have already been paid, the reduction amount must be refunded to the taxpayer. Effective for taxes payable in 2005 and thereafter.