

HOUSE RESEARCH

Bill Summary

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Eliminates the following special property tax classifications:

Bill Section	Classification	Description
1	1d	Residential property housing seasonal farm workers
2 & 4	2c	Forest land under a forest management plan but not enrolled in the sustainable forest incentive program
2	2d	Runways and related areas of privately-owned airports that are open to the public
2 & 4	2e	Land containing a commercial aggregate deposit that is not actively being mined (there is currently no land in the state under this classification, and no counties with commercial aggregate deposits have authorized this classification)
3	4c(1) (part)	Inns located in a municipality with population under 2,500 outside the metro area containing a state trail
3	4c(6)	Indoor fitness clubs operated by non-profit corporations in the metro area
3	4c(7) & 4c(8)	Noncommercial aircraft storage hangars located on or adjacent to publicly-owned airports
3	4c(9)	Owner-occupied bed & breakfast facilities
3	4c(10)	Seasonal restaurants located on a lake
3	4c(11)	Marina providing public access to lake or river

Section 3 also rearranges a statute so that nonhomestead residential structures located on a farm are not given a special classification (without changing how those properties are taxed).

Section 4 also repeals an obsolete calculation related to the sustainable forest incentive program.