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### Overview

Under current law, property that is leased or rented to a charter school is exempt from property taxation, provided that the property is owned by a nonprofit corporation, school district or other private or public school, church, or unit of government, and provided that the facility is used for educational purposes.

These provisions were enacted in 2010 because prior to this change, different county assessment practices meant there was not uniform treatment of property that was leased or rented to charter schools.

H.F. 3529 extends the property tax exemption to all property owners of charter schools, regardless of the entity owning the facility. The revenue note from the Department of Revenue states that about one-half of Minnesota's charter schools lease property that is taxable.

### Section

- 1 Property leased to schools.** Makes all charter school property used primarily for school purposes, regardless of the owner's status, exempt from property tax beginning in assessment year 2018.