## HOUSE RESEARCH

## - Bill Summary -

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Under current law, buildings used for a state-approved apprenticeship program through the Department of Labor and Industry are exempt from property taxes, provided that the buildings are owned and operated by a non-profit and the participants in the program are not compensated. Qualifying property must be located in: the Minneapolis/St. Paul metropolitan area; a city of 7,400 or more outside that area; or, for a building previously used as a school that was exempt for taxes payable in 2010, in a township with a population of between 2,000 and 3,000 (Grand Lake Township, St. Louis County). Up to five acres of land is also exempt for qualifying property in the metro area and cities, while up to ten acres is exempt for property in a township. HF 632 changes the criteria under which the township property may qualify by lowering the population threshold for the exemption to 1,400 (Haverhill Township, Olmsted County).