

**File Number:** H.F. 1830  
**Version:** As introduced

**Date:** March 3, 2017

**Authors:** Bliss and others

**Subject:** Taxation of resort and other seasonal-recreational property

**Analyst:** Steve Hinze (steve.hinze@house.mn)  
Chris Kleman (christopher.kleman@house.mn)

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/).

## Overview

H.F. 1830 makes a number of changes in the taxable status of land leased from governmental units by private entities for seasonal recreational purposes. It also extends class 1c (homestead resort) eligibility to resorts abutting state trails.

### Section

- 1 **Leased seasonal-recreational land.** Makes changes to the law affecting the taxation of land leased from governmental units by private entities and used for seasonal-recreational purposes.
  - ▶ Automatically exempts land leased from the state, a county, a city, or a town from taxation, whereas under current law, exemption requires county approval (for land leased from the federal government, the exemption is already automatic).
  - ▶ Eliminates the requirement that in order to qualify for exemption, the property had to be exempt in 2008 and rented for the same purpose.
  - ▶ Allows the exemption for homesteaded resort property, whereas under current law, it applies only to noncommercial seasonal-recreational property.
- 2 **Class 1c (homestead resort) classification.** Extends eligibility for class 1c homestead resort classification to resort properties abutting state trails (currently this classification is limited to resorts abutting public waters). Makes minor change relating to how title to class 1c property is held.