

**H.F. 259**

As amended by H0259A1

**Subject** Elderly living facility exemption

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**Summary**

Establishes a property tax exemption for an elderly living facility in Duluth. Residents of the facility must be (i) at least 55 years of age, or (ii) disabled, and at least 30 percent of the units in the facility must be occupied by individuals whose income does not exceed 50 percent of the area median income.

**Effective date:** This section is effective beginning with taxes payable in 2023.