

Subject Elderly living facility exemption

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Date February 6, 2023

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 assessment year 2024.