

Subject School District Ice Arenas; Cooperative Agreements

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Date March 24, 2025

Overview

A school district that operates and maintains an ice arena may annually levy for the net operational costs of the ice arena. For taxes payable in 2025, 16 districts levied a total of \$4.2 million for ice arena operations and maintenance costs. Under current law, the district that owns the ice arena is the only district with authority to levy for the costs.

HF 1258 does not increase the total levy authority for school district ice arenas, but instead, allows a group of school districts to agree to share in the levy authority so that the taxes may be spread across the taxpayers of more than one school district. Many Minnesota school hockey teams are cooperative arrangements among one or more school districts.

Summary

Section	Description
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1	Ice arena levy.
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	Authorizes two or more school districts to enter into a cooperative agreement to operate and maintain an ice arena and share in the property tax burden of supporting the ice arena.
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