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State of Minnesota  
**HOUSE OF REPRESENTATIVES**

EIGHTY-FIFTH  
SESSION

**HOUSE FILE No. 3064**

February 18, 2008

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The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act  
1.2 relating to taxation; property; exempting certain property within the city of  
1.3 Fergus Falls; amending Minnesota Statutes 2006, section 272.02, by adding a  
1.4 subdivision.

1.5 **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:**

1.6 Section 1. Minnesota Statutes 2006, section 272.02, is amended by adding a  
1.7 subdivision to read:

1.8 Subd. 85. **Fergus Falls historical zone.** (a) Property located in the area of the  
1.9 campus of the former state regional treatment center in the city of Fergus Falls, including  
1.10 the five buildings and associated land that were acquired by the city prior to January 1,  
1.11 2007, is exempt from ad valorem taxes levied under chapter 275.

1.12 (b) The exemption applies for 15 calendar years from the date specified by resolution  
1.13 of the governing body of the city of Fergus Falls. For the final three assessment years of  
1.14 the duration limit, the exemption applies to the following percentages of estimated market  
1.15 value of the property:

1.16 (1) for the third to the last assessment year of the duration, 75 percent;

1.17 (2) for the second to the last assessment year of the duration, 50 percent; and

1.18 (3) for the last assessment year of the duration, 25 percent.

1.19 **EFFECTIVE DATE.** This section is effective for property taxes payable in 2009  
1.20 and thereafter.