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State of Minnesota

HOUSE OF REPRESENTATIVES

EIGHTY-SIXTH SESSION

HOUSE FILE NO. 393

January 29, 2009
Authored by Johnson and Mariani
The bill was read for the first time and referred to the Committee on Taxes

A bill for an act

relating to property taxation; reattaching land constituting an intermediate airport to the city and school district where the property is located; amending Minnesota Statutes 2008, sections 473.625; 473F.02, subdivision 2.

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

Section 1. Minnesota Statutes 2008, section 473.625, is amended to read:

473.625 DETACHING MAJOR AIRPORT LAND FROM CITY, SCHOOL DISTRICT.

~~(a)~~ Lands constituting any major airport or a part thereof now and which may hereafter be operated by any public corporation organized under sections 473.601 to 473.679, and embraced within any city or school district organized under the laws of the state, are hereby detached from such city or school district.

~~(b)(i) Except as provided in clause (ii), real and personal property, including real and personal property otherwise taxable under section 272.01, constituting all or part of an intermediate airport operated by a public corporation organized under sections 473.601 to 473.679 and embraced within a home rule charter or statutory city or school district is exempt from taxation by the city or school district.~~

~~(ii) The county assessor of the county where the property under this paragraph is located shall determine the total market value for all property at that site for assessment year 2001, compare it to the market value of the property existing on that site for the 1996 assessment, and report those market values to the commission. If the total market value has not increased by at least 20 percent, the property tax exemption under clause (i) shall expire and the property shall be taxable beginning in assessment year 2001 and thereafter,~~

~~for taxes payable in 2002 and thereafter. The provisions of section 473.629 apply to lands exempted from property tax under this paragraph.~~

~~(c) For the purposes of this section, an intermediate airport is an airport that as of March 14, 1996, is a primary reliever airport, provides general aviation services, has a primary runway between 5,001 and 8,000 feet in length, and has precision instrument capability.~~

EFFECTIVE DATE. This section is effective for taxes payable in 2010 and thereafter.

Sec. 2. Minnesota Statutes 2008, section 473F.02, subdivision 2, is amended to read:

Subd. 2. **Area.** "Area" means the territory included within the boundaries of Anoka, Carver, Dakota excluding the city of Northfield, Hennepin, Ramsey, Scott excluding the city of New Prague, and Washington Counties, excluding lands constituting a major ~~or an intermediate~~ airport as defined under section 473.625.

EFFECTIVE DATE. This section is effective for taxes payable in 2010 and thereafter.