
Property Tax Law Summary

2024

A summary of laws enacted during the 2024 session that impact
property tax administration statewide



Date: July 10, 2024
To: All Property Tax Administrators
From: Jon Klockziem, Director, Property Tax Division

2024 Property Tax Law Summary

We are pleased to provide this summary of property tax-related law changes enacted during the 2024 regular session of the Minnesota Legislature. The tax omnibus bill (Chapter 127) was signed into law on May 24, 2024. Additional property tax-related provisions were included in the modifications to the 2023 law changes bill (Chapter 76), tax-forfeited lands settlement account bill (Chapter 113), environment and natural resources omnibus bill (Chapter 116), emergency medical services bill (Chapter 122), and the judiciary, public safety, and corrections supplemental budget bill (Chapter 123) which were all passed during the regular session.

The Property Tax Law Summary is an organized and condensed overview of this year's legislative changes that affect property tax laws. Property tax professionals can use it to plan for implementation.

What other information will I receive about 2024 property tax legislative changes?

We will share additional information about some of the legislative changes at a later date. The additional information will focus on administration and address questions we receive from counties, vendors, and other customers.

What if I have questions?

Please contact us. We will answer your questions as soon as possible and may also include them in administration materials.

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Acknowledgements

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If you have any suggestions for improving future editions of the Property Tax Law Summary, please contact Susan Raverty at susan.raverty@state.mn.us.

Property Tax Aids and Credits

Existing Aid Programs

Fire State Aid

Minnesota Laws 2024, Chapter 102, Article 9, Section 8

Amends Minnesota Statutes 2023 Supplement, section 477B.02, subdivision 3.

This section clarifies Fire State Aid benefit requirements by making it clear that fire departments with any combination of full-time, part-time, and volunteer firefighters qualify for aid if they also have the required retirement coverage for those specific firefighter types.

Effective Date: Beginning with aids payable in 2025.

Small Cities Assistance Account, Transfer

Minnesota Laws 2024, Chapter 127, Article 1, Section 9

Uncodified provision.

This section makes a one-time transfer of \$11,350,000 in fiscal year 2025 from the General Fund to the Small Cities Assistance account. The transferred amount must be allocated and distributed in the July 2024 payment.

Effective Date: July 1, 2024.

Local Affordable Housing Aid

Minnesota Laws 2024, Chapter 127, Article 15, Section 27

Amends Minnesota Statutes 2023 Supplement, section 477A.35, subdivision 2.

This section amends Local Affordable Housing Aid definitions by adding a definition of locally funded housing expenditures to include use of unrestricted local government money on a wide variety of housing-related expenditures.

Effective Date: Beginning with aids payable in 2024.

Local Affordable Housing Aid

Minnesota Laws 2024, Chapter 127, Article 15, Section 28

Amends Minnesota Statutes 2023 Supplement, section 477A.35, subdivision 4.

This section amends Local Affordable Housing Aid use of proceeds by adding the funding of operations and supportive services to the list of projects on which the aid may be spent, including costs of operating an emergency shelter, transitional housing, supportive housing, or publicly owned housing.

Effective Date: Beginning with aids payable in 2024.

Local Affordable Housing Aid

Minnesota Laws 2024, Chapter 127, Article 15, Section 29

Amends Minnesota Statutes 2023 Supplement, section 477A.35, subdivision 5.

This section amends Local Affordable Housing Aid qualifying projects by deeming funds committed to a project within three years of receipt as spent for the purpose of the three-year spending deadline, provided that the funds are expended in the following year.

Effective Date: Beginning with aids payable in 2024.

Local Affordable Housing Aid

Minnesota Laws 2024, Chapter 127, Article 15, Section 30

Amends Minnesota Statutes 2023 Supplement, section 477A.35, by adding subdivision 5a.

This section adds a requirement for receiving Local Affordable Housing Aid that aid recipients must commit to using the aid to supplement, not supplant, their existing locally funded housing budgets. Local governments must also report to Minnesota Housing on their locally funded housing expenditures and any cuts to those expenditures.

Effective Date: Beginning with aids payable in 2024.

Local Affordable Housing Aid

Minnesota Laws 2024, Chapter 127, Article 15, Section 31

Amends Minnesota Statutes 2023 Supplement, section 477A.35, subdivision 6.

This section amends Local Affordable Housing Aid administration by requiring Minnesota Housing to notify the Department of Revenue if an aid recipient fails to meet the requirements of the new Minnesota Statutes 2023 Supplement, section 477A.35, subdivision 5a. If that happens, the aid recipient must repay the aid they received to the Minnesota Housing Finance Agency, which is the same consequence for using funds for a project that does not qualify. The Department of Revenue must stop aid payments upon the aid recipient's request.

Effective Date: Beginning with aids payable in 2025.

Statewide Affordable Housing Aid

Minnesota Laws 2024, Chapter 76, Section 4

Amends Minnesota Statutes 2023 Supplement, section 477A.36, subdivision 1.

This section amends Statewide Affordable Housing Aid definitions by redefining eligible Tribal Nation to mean any federally recognized Tribal Nation that applies for the aid.

History: Before this amendment, some of the federally recognized Tribal Nations were not eligible to apply for this aid.

Effective Date: Beginning with aids payable in 2024.

Statewide Affordable Housing Aid

Minnesota Laws 2024, Chapter 127, Article 15, Section 32

Amends Minnesota Statutes 2023 Supplement, section 477A.36, subdivision 1.

This section amends Statewide Affordable Housing Aid definitions by adding a definition of locally funded housing expenditures to include use of unrestricted local government money on a wide variety of housing-related expenditures.

Effective Date: Beginning with aids payable in 2024.

Statewide Affordable Housing Aid

Minnesota Laws 2024, Chapter 127, Article 15, Section 33

Amends Minnesota Statutes 2023 Supplement, section 477A.36, subdivision 4.

This section amends Statewide Affordable Housing Aid use of proceeds by adding the funding of operations and supportive services to the list of projects that the aid may be spent on, including costs of operating an emergency shelter, transitional housing, supportive housing, or publicly owned housing.

Effective Date: Beginning with aids payable in 2024.

Statewide Affordable Housing Aid

Minnesota Laws 2024, Chapter 127, Article 15, Section 34

Amends Minnesota Statutes 2023 Supplement, section 477A.36, subdivision 5.

This section amends Statewide Affordable Housing Aid qualifying projects by deeming funds committed to a project within three years of receipt as spent for the purpose of the three-year spending deadline, provided that the funds are expended in the following year.

Effective Date: Beginning with aids payable in 2024.

Statewide Affordable Housing Aid

Minnesota Laws 2024, Chapter 127, Article 15, Section 35

Amends Minnesota Statutes 2023 Supplement, section 477A.36, by adding subdivision 5a.

This section adds a requirement for receiving Local Affordable Housing Aid that aid recipients must commit to using money to supplement, not supplant, their existing locally funded housing budgets. Local governments must also report to the Minnesota Housing Finance Agency on their locally funded housing expenditures and any cuts to those expenditures.

Effective Date: Beginning with aids payable in 2024.

Statewide Affordable Housing Aid **Minnesota Laws 2024, Chapter 76, Section 5**

Amends Minnesota Statutes 2023 Supplement, section 477A.36, subdivision 6.

This section amends Statewide Affordable Housing Aid administration by changing the deadline for certifying aid amounts to eligible Tribal Nations to August 1 of the year aid is paid. The aid payment date also changed to December 27 of the year aid amounts are certified.

Effective Date: Beginning with aids payable in 2024.

Statewide Affordable Housing Aid **Minnesota Laws 2024, Chapter 127, Article 15, Section 36**

Amends Minnesota Statutes 2023 Supplement, section 477A.36, subdivision 6.

This section amends Statewide Affordable Housing Aid administration by requiring the Minnesota Housing Finance Agency to notify the Department of Revenue if an aid recipient fails to meet the requirements of the new Minnesota Statutes 2023 Supplement, section 477A.36, subdivision 5a. If that happens, the aid recipient must then repay the aid they received to the Minnesota Housing Finance Agency, which is the same consequence for using funds for a project that does not qualify. The Department of Revenue must stop aid payments upon the aid recipient's request.

Effective Date: Beginning with aids payable in 2025.

Statewide Affordable Housing Aid **Minnesota Laws 2024, Chapter 76, Section 7**

Uncodified provision.

This section provides for a one-time 2024 Statewide Affordable Housing Aid application deadline extension until June 30, 2024, and allows the Department of Revenue to recertify aids payable to Tribal Nations in 2024 by August 1, 2024.

Effective Date: Beginning with aids payable in 2024.

New Aid Programs

Emergency Ambulance Service Aid **Minnesota Laws 2024, Chapter 122, Article 4, Section 1**

Uncodified provision.

This section provides for a onetime appropriation of \$24,000,000 for aid payments to eligible licensed ambulance service providers.

Eligible licensed ambulance service providers may apply for aid in a form and manner determined by the commissioner of Revenue. The commissioner and the director of the Emergency Medical Services Regulatory Board must determine a process to verify the application data.

The application, certification, and payment deadlines are:

- **September 16, 2024:** The application must be submitted to the commissioner and the executive director of the board.
- **September 20, 2024:** The executive director of the board must certify the data to the commissioner.
- **December 1, 2024:** The commissioner, in coordination with the executive director of the board, must certify the aid amount to each eligible licensed ambulance service provider.
- **December 26, 2024:** The commissioner must make the full aid payment to each eligible licensed ambulance service provider.

If any funds are not spent on or encumbered for eligible uses by December 31, 2025, it must be returned to the commissioner and canceled to the General Fund.

By February 15, 2026, aid recipients must submit a report to the commissioner, the executive director of the board, and the chairs and ranking minority members of the legislative committees with jurisdiction over taxes and property taxes. The report must include details on the use of the aid received to be determined by the executive director of the board.

Effective Date: For aid payable in 2024.

Credits

Taconite Homestead Credit, Maximum Reduction **Minnesota Laws 2024, Chapter 127, Article 69, Section 2**

Amends Minnesota Statutes, section 273.135, subdivision 2.

This section increases the maximum amount of the Taconite Homestead Credit for all qualifying properties to \$515.

The percentages used in calculating the credit amount remain the same:

- 66% of the property's tax for homesteads in qualifying cities or towns.
- 57% of the property's tax for homesteads that fall outside the boundaries of a qualifying city or town but within the boundaries of a qualifying school district.

History: Prior to the effective date of this change, the maximum credit was \$315.10 or \$289.80, depending on the location of the qualifying property.

Effective Date: Beginning with property taxes payable in 2025.

Taxing Authority and Levies

Truth in Taxation

Notice of Proposed Taxes, Property Subject to Chapter 276A **Minnesota Laws 2024, Chapter 127, Article 69, Section 3**

Amends Minnesota Statutes, section 275.065, by adding subdivision 3c.

This section adds two requirements to the proposed tax notice (also known as the truth-in-taxation) for properties subject to the areawide tax under Minnesota Statutes, section 276A.06.

For the current year and proposed tax amounts, the net tax capacity portion of the taxes shown for each jurisdiction must be based on the property's total net tax capacity multiplied by the jurisdiction's actual or proposed net tax capacity tax rate.

The notice must also include a line showing the "fiscal disparities adjustment." This is equal to the total gross tax payable minus the sum of the tax amounts shown for the individual taxing jurisdictions.

Effective Date: Beginning with proposed notices for property taxes payable in 2025.

Property Tax Statements

Contents of Property Tax Statements, Property Subject to Chapter 276A Minnesota Laws 2024, Chapter 127, Article 69, Section 4

Amends Minnesota Statutes, section 276.04, by adding subdivision 2a.

This section adds two requirements to the property tax statement for properties subject to the areawide tax under Minnesota Statutes, section 276A.06.

For the current year and previous tax amounts, the net tax capacity portion of the taxes shown for each jurisdiction must be based on the property's total net tax capacity multiplied by the jurisdiction's net tax capacity tax rate.

The statement must also include a line showing the "fiscal disparities adjustment." This is equal to the total gross tax payable minus the sum of the tax amounts shown for the individual taxing jurisdictions. It may be a negative number.

Effective Date: Beginning with proposed notices for property taxes payable in 2025.

Delinquency and Forfeiture

Delinquency

Conveyances, Taxes Paid Before Recording Minnesota Laws 2024, Chapter 123, Article 16, Section 1

Amends Minnesota Statutes, section 272.12.

This section amends the requirement for a county auditor to determine if there are delinquent taxes on land when a deed or other instrument conveying land is presented to the auditor. The law change requires this to be done within four months of the execution of the contract for deed.

This section also adds documents showing the termination of a contract for deed, as described in Minnesota Statutes, section 559.213, to a list of documents where the auditor's certificate of taxes paid is not required for recording.

Effective Date: The day following final enactment.

Contracts for Deed, Prima Facie Evidence of Termination Minnesota Laws 2024, Chapter 123, Article 16, Section 11

Amends Minnesota Statutes, section 559.213.

This section provides that it is not necessary to pay current or delinquent real estate taxes owed to record documents that are prima facie evidence of the termination of a contract for deed. The documents must first be presented to the county auditor for entry in the transfer record and must have “Transfer Entered” noted in them over the county auditor’s official signature.

Effective Date: The day following final enactment.

Forfeiture

Tax-Forfeited Land, Initial Offer of Parcel Within Reservation Boundary to Affected Band Required Minnesota Laws 2024, Chapter 116, Article 8, Section 4

Creates Minnesota Statutes, section 282.0197.

This section provides that if a parcel subject to sale under Minnesota Statutes, sections 282.01 to 282.13, is exclusively land within the boundary of an Indian reservation, the county auditor must first offer it as a tax-forfeited parcel to the affected band of Indians at the appraised value. The appraised value must include the cost of any survey or appraisal. The county auditor must give written notice to the affected band. If the band wants to buy the land, the band must submit a written offer within two weeks after receiving the notice. The county auditor must accept the offer if it is for at least the appraised value.

History: This provision is nearly identical to a special law from 1985 for land within the Fond du Lac Reservation. See Minnesota Laws 1985, Chapter 138, section 5.

Effective Date: July 1, 2025, and applies to lands forfeited on or after that date.

Tax-Forfeited Lands Settlement Account Minnesota Laws 2024, Chapter 113

Uncodified provision.

This section establishes an appropriation for the settlement of claims related to tax-forfeited properties as agreed to by the parties on February 28, 2024. Counties must affirmatively opt-out of participating in the settlement by August 1, 2024. Participating counties must submit certain tax records to the claims administrator by August 1, 2024. Participating counties must make a good-faith effort to sell all properties that forfeited within the applicable time period and remit a portion of the proceeds as established in this section.

Effective Date: The day following enactment.

Tax-Forfeited Lands Settlement Account, Requirements of Participating Counties Minnesota Laws 2024, Chapter 127, Article 70, Section 10

Amends Minnesota Laws 2024, Chapter 113, section 1, subdivision 2.

This section requires participating counties to first offer certain properties for sale for 30 days to individuals who intend to own and occupy the property as a residence or who intend to use the property for a noncommercial personal use. The commissioner of Revenue must create the form for these purchasers to certify their intent.

Effective Date: The day following enactment.

Tax-Forfeited Property, Transfer, House Support **Minnesota Laws 2024, Chapter 127, Article 70, Section 1**

Creates Minnesota Statutes, section 16A.287.

This section directs the commissioner of Management and Budget to transfer \$450,000 from the General Fund to the Housing Support Fund under Minnesota Statutes, section 462A.43, beginning in fiscal year 2025 and each year thereafter.

Effective Date: The day following enactment.

Tax-Forfeited Property, List and Notice **Minnesota Laws 2024, Chapter 127, Article 70, Section 2**

Amends Minnesota Statutes 2022, section 279.06, subdivision 1.

This section adds information about tax relief programs to the delinquent tax list and requires the commissioner of Revenue and counties to make the form available in multiple languages.

Effective Date: January 1, 2025.

Tax-Forfeited Property, Form **Minnesota Laws 2024, Chapter 127, Article 70, Section 3**

Amends Minnesota Statutes 2022, section 281.23, subdivision 2.

This section requires changes to the Notice of Expiration of Redemption. The notice must include information that tax-forfeited property will be sold, and if there are excess proceeds, an interested party may be entitled to the excess proceeds by completing a claim form.

Effective Date: For notices provided after the day following final enactment.

Tax-Forfeited Property, Initial Sale **Minnesota Laws 2024, Chapter 127, Article 70, Section 4**

Creates Minnesota Statutes, section 282.005.

This section establishes procedures for requiring a public auction offering tax-forfeited properties for sale. It includes:

- Provisions for repurchase prior to sale
- Calculating the minimum bid
- Distribution of sale proceeds
- Claims for surplus and mineral interests, manner of service for these claims, and appropriation of payments
- Expiration of surplus resulting from sale
- Forfeiture rights
- Provisions for forfeited property for which no minimum bid is offered

Effective Date: For forfeitures occurring after December 31, 2023.

Tax-Forfeited Property, Land Withdrawn from Initial Sale Minnesota Laws 2024, Chapter 127, Article 70, Section 5

Creates Minnesota Statutes, section 282.007.

This section establishes that certain property may be withdrawn from sale under Minnesota Statutes, section 282.005 by the commissioner of Natural Resources.

Effective Date: For forfeitures occurring after December 31, 2023.

Tax-Forfeited Property, Duties of Commissioner after Sale Minnesota Laws 2024, Chapter 127, Article 70, Section 6

Amends Minnesota Statutes 2022, section 282.01, subdivision 6.

This section allows the commissioner of Revenue to issue deeds on tax-forfeited property sold pursuant to Minnesota Statutes, section 282.005.

Effective Date: For forfeitures occurring after December 31, 2023.

Tax-Forfeited Property, Repurchase Requirements Minnesota Laws 2024, Chapter 127, Article 70, Section 7

Amends Minnesota Statutes 2022, section 282.241, subdivision 1.

This section clarifies that any application to repurchase a property made available for sale under Minnesota Statutes, section 282.005 must be made prior to the date of that sale.

Effective Date: For forfeitures occurring after December 31, 2023.

Tax-Forfeited Property, Receipts for Payments, Certification by County Auditor Minnesota Laws 2024, Chapter 127, Article 70, Section 8

Amends Minnesota Statutes 2022, section 282.301.

This section is amended to include sales made under Minnesota Statutes, section 282.005.

Effective Date: For forfeitures occurring after December 31, 2023.

Tax-Forfeited Property, Housing Support Account Minnesota Laws 2024, Chapter 127, Article 70, Section 9

Creates Minnesota Statutes, section 462A.43.

This section directs the commissioner of Management and Budget establish the housing support account in the special revenue fund. The fund is to provide housing support to Minnesota residents.

Effective Date: The day following enactment.

Tax-Forfeited Property, Housing Support Account
Regular Session 2024, Chapter 127, Article 70, Section 11

Uncodified provision.

Establishes an appropriation from the General Fund to the commissioner of Natural Resources to perform duties created under Minnesota Statutes, section 282.005 with \$1,537,000 in fiscal year 2025 and the same amount as the base in fiscal year 2026 and each fiscal year thereafter.

Effective Date: July 1, 2024.

Miscellaneous

Transfers, Appropriation, Passenger Rail Account
Minnesota Laws 2024, Chapter 127, Article 3, Section 81

Amends Minnesota Statutes 2023 Supplement, section 174.634, subdivision 2.

This section clarifies that transfers to the passenger rail account begin in calendar year 2027. Funds may be used for expanded purposes including planning, designing, and promoting rail service within the state. Finally, the commissioner of Transportation must submit a report each year by November 1 to the chairs and ranking minority members of the legislative committees overseeing transportation policy and finance. The section provides a list of information that must be included in the report.

History: This section was amended by adding subdivision 2 to provide for the establishment of a passenger rail account in the special revenue fund. The account will consist of a transfer from the General Fund that equals 50% of the portion of the state general property tax levied on railroad operating property. Money in the account will be annually appropriated to the commissioner of Transportation for the net operating and capital maintenance costs of intercity passenger rail. The 2023 change is effective July 2, 2027.

Effective Date: The day following enactment.

Classification Rates for Assessment Year 2025

Class	Description	Tiers	Class Rate	State General Rate
1a	Residential Homestead	First \$500,000	1.00%	N/A
		Over \$500,000	1.25%	N/A
1b	Homestead of Persons who are Blind/Disabled [classified as 1a or 2a] [classified as 1a or 2a]	First \$50,000	0.45%	N/A
		\$50,000 - \$500,000	1.00%	N/A
		Over \$500,000	1.25%	N/A
1c	Homestead Resort	First \$600,000	0.50%	N/A
		\$600,000 - \$2,300,000	1.00%	N/A
		Over \$2,300,000	1.25%	1.25%
1d	Housing for Seasonal Workers	First \$500,000	1.00%	N/A
		Over \$500,000	1.25%	N/A
2a	Agricultural Homestead - House, Garage, 1 Acre (HGA)	First \$500,000	1.00%	N/A
		Over \$500,000	1.25%	N/A
2a/2b	Agricultural Homestead - First Tier	***TBD 2025***	0.50%	N/A
2a/2b	Farm Entities Remaining First Tier	Unused First Tier	0.50%	N/A
2a	Agricultural - Non-Homestead or Excess First Tier		1.00%	N/A
2b	Rural Vacant Land		1.00%	N/A
2c	Managed Forest Land		0.65%	N/A
2d	Private Airport		1.00%	N/A
2e	Commercial Aggregate Deposit		1.00%	N/A
3a	Commercial/Industrial/Utility (<i>not including utility machinery</i>)	First \$150,000	1.50%	N/A
		Over \$150,000	2.00%	2.00%
		Electric Generation Public Utility Machinery	2.00%	N/A
		All Other Public Utility Machinery	2.00%	2.00%
	Transmission Line Right-of-Way		2.00%	2.00%
4a	Residential Non-Homestead 4+ Units		1.25%	N/A
4b(1)	Residential Non-Homestead 1-3 Units		1.25%	N/A
4b(2)	Unclassified Manufactured Home		1.25%	N/A
4b(3)	Agricultural Non-Homestead Residence (2-3 units)		1.25%	N/A
4b(4)	Unimproved Residential Land		1.25%	N/A
4bb(1)	Residential Non-Homestead Single Unit	First \$500,000	1.00%	N/A
		Over \$500,000	1.25%	N/A
4bb(2)	Agricultural Non-Homestead Single Unit - (HGA)	First \$500,000	1.00%	N/A
		Over \$500,000	1.25%	N/A
4bb(3)	Condominium Storage Unit	First \$500,000	1.00%	N/A
		Over \$500,000	1.25%	N/A
4c(1)	Seasonal Residential Recreational Commercial (resort)	First \$500,000	1.00%	1.00%
		Over \$500,000	1.25%	1.25%
4c(2)	Qualifying Golf Course		1.25%	N/A
4c(3)(i)	Non-Profit Community Service Org. (non-revenue) Congressionally Chartered Veterans Organization (non-revenue)		1.50%	N/A
			1.00%	N/A
4c(3)(ii)	Non-Profit Community Service Org. (donations) Congressionally Chartered Veterans Organization (donations)		1.50%	1.50%
			1.00%	1.00%
4c(4)	Post-Secondary Student Housing		1.00%	N/A
4c(5)(i)	Manufactured Home Park		1.25%	N/A
4c(5)(ii)	Manufactured Home Park (>50% owner-occupied)		0.75%	N/A
4c(5)(ii)	Manufactured Home Park (50% or less owner-occupied)		1.00%	N/A
4c(5)(iii)	Class I Manufactured Home Park		1.00%	N/A
4c(6)	Metro Non-Profit Recreational Property		1.25%	N/A
4c(7)	Certain Non-Comm. Aircraft Hangars and Land (leased land)		1.50%	N/A
4c(8)	Certain Non-Comm. Aircraft Hangars and Land (private land)		1.50%	N/A
4c(9)	Bed & Breakfast		1.25%	N/A
4c(10)	Seasonal Restaurant on a Lake		1.25%	N/A
4c(11)	Marina	First \$500,000	1.00%	N/A
		Over \$500,000	1.25%	N/A
4c(12)	Seasonal Residential Recreational Non-Commercial	First \$76,000	1.00%	0.40%
		\$76,000 - \$500,000	1.00%	1.00%
		Over \$500,000	1.25%	1.25%
4d(1)	Low Income Rental Housing (Per Unit)		0.25%	N/A
4d(2)	Homestead Community Land Trust (Per Unit)		0.75%	N/A
5(1)	Unmined Iron Ore and Low-Grade Iron-Bearing Formations		2.00%	2.00%
5(2)	All Other Property		2.00%	N/A

