

Subject Tribe-owned property exemption

Authors Becker-Finn

Analyst Jared Swanson

Date March 15, 2021

Summary

Exempts from property taxes approximately 35 parcels owned by the Leech Lake Band of Ojibwe in Cass County. The parcels had been considered exempt as institutions of purely public charity, but have since had their applications denied because the tribe is not a 501(c)(3). This provision reestablishes the property tax exemptions for these parcels and provides for a refund of any taxes paid in 2020 and 2021.