Overview

Prohibits political subdivisions from imposing any additional requirements on granting homestead classifications to property. Effective day following final enactment.

Section

1 Additional requirements prohibited. Prohibits political subdivisions from imposing any additional requirements not contained in chapters 272 and 273 to disqualify property from being classified as a homestead if the property otherwise meets the requirements for homestead treatment.

A few instances have arisen in which certain cities have imposed (or wanted to impose) additional requirements, not contained in Minnesota law, on property as a condition of granting them a homestead. An example of this was a city that recently wanted to impose additional requirements relating to individual sewage treatment systems before granting homestead to property within their city. Another instance was a taxpayer who occupied property he rebuilt following a fire, in spite of not having an occupancy permit. The city requested the county deny him homestead because he did not have an occupancy permit. This case was brought to tax court and the tax court ruled, in granting the petitioner homestead classification, that "The only issue to be decided by us is whether the subject property was both owned and occupied by the petitioner."

H.F. 1952 makes it clear that these additional requirements are prohibited from disqualifying property if the property otherwise qualifies as a homestead.

2 Effective date. Provides that this act is effective the day following final enactment.