Overview

Exempts from property taxation, property locate within the exterior boundaries of the White Earth Indian reservation that is owned by the tribe's housing entity as defined federally and that is housing development. Requires an in lieu payment the same as other HRA's.

This bill would extend to housing owned by the White Earth tribe's federally-recognized tribal housing entity and located within the exterior boundaries of the White Earth reservation the same property tax treatment currently given to low and moderate income housing owned by statutorily defined housing and redevelopment authorities (HRAs). This land is fee land and is not trust land. The bill would also make the report the housing entity submits to the federal Department of Housing and Urban Development sufficient to meet the reporting requirements of state statute.

Low and moderate income housing owned by HRAs is not subject to property taxes; instead, the HRA pays 5 percent of the shelter rents, minus the portion for utilities, as a payment in lieu of taxes, which is then apportioned among the various taxing districts. Currently, tribally owned housing on fee land is taxed at the same rates as privately-owned housing, while housing on trust land, whether owned by the tribe or individuals, is not subject to property taxes.