

Section

- 2** **Lake Mille Lacs area property tax abatement.** Authorizes the counties of Aitkin, Crow Wing, and Mille Lacs to abate the taxes payable in 2016 for taxpayers meeting the qualification requirements established in section 1.
- Authorizes each county to retain a portion of the state general levy equal to the amount of tax abated.
 - Prohibits a taxpayer from appealing an abatement decision made by a county board under this section to the tax court.
 - Requires the commissioner of revenue to audit a county's compliance with this section, if they grant an abatement.
- 3** **State general levy in economic relief area.** Refunds the state general levy payable in 2016 on all commercial/industrial and seasonal resort property in the economic relief area.
- 4** **Appropriation; Lake Mille Lacs area economic relief program.** Appropriates \$5,000,000 in fiscal year 2017 on a onetime basis to the economic relief program established in section 1.