



Request for City Council Committee Action from the Department of Intergovernmental Relations

Date: October 31, 2013

To: Council Vice President Robert Lilligren and Chair Elizabeth Glidden
Referral to: Committee of the Whole: IGR Subcommittee

Subject: Special Legislation regarding property tax exemption for a public entertainment facility (Target Center) that was included in laws 2013 Chapter 143 Article 4 Section 42 (Omnibus Tax law).

Recommendation: Approve by resolution, the special legislation and direct city staff to file a copy of the resolution and required forms with the Secretary of State. A copy of the resolution and legislation is attached.

Department Information

Prepared by: Gene Ranieri, IGR Director

Approved by: _____

Presenters in Committee:

Supporting Information:

A special law is a law passed by the Legislature that names local government unit to which the law applies. The process to approve a special law is contained in Minnesota Statutes Section 645.021. Subdivision 2 of the section requires the governing body named in the bill to approve the bill by resolution. Subdivision 3 requires the city to file prior to the start of the next legislative session a copy of the resolution and supporting forms with the Secretary of State.

In approving the special law the city is making the law effective. Subsequent city council actions may be needed to use the authority contained in the law.

The 2013 special law exempts the Target Center from property taxes. The Target Center, however, is subject to special assessments. The law does not exempt any real property that is leased for residential, business or commercial development or other purposes different from those necessary to the operation of the arena.

The law would be effective the day after compliance by the city with the statute (Minnesota Statutes 645.021 subdivisions 2 and 3) governing special laws.