

Filing Requirements

What are the filing requirements?

The chart below lists the types of properties required to make initial application and apply every three years. They are listed by title and the associated subdivision in Minnesota Statute 272.02.

M.S. 272.02 Exempt Property Filing Requirements				
Subd.	Type of Property	Initial application only	Initial & every 3 years	Every year
2	Public burying grounds	X		
3	Public schoolhouses	X		
4	Public hospitals	X		
5	Education institutions	X		
6	Churches and houses of worship	X		
	Church property		X	
7	Institutions of public charity		X	
8	Property used for public purpose (These are not properties owned by the state or a political subdivision of the state that are not required to file an application)	X		
10	Personal property used for pollution control			X
11	Wetlands	X		
12	Native Prairie	X		
13	Emergency Shelters for victims of domestic abuse		X	
14	Property for Senior Citizen groups	X		
15	Property used to generate hydroelectric or hydromechanical power	X		
16	Satellite broadcasting facilities	X		
17	Hot water heat; generation and distribution		X	
18	State leased lands		X	
19	Property used to distribute electricity to farmers		X	
20	Transitional housing facilities		X	
21	Property used to provide computing resources to U of M		X	
22	Wind energy conversion system	X		
24	Solar energy generating system	X		
25	Ice arenas; baseball parks		X	
27	Superior National Forest; recreational property for use by disabled veterans		X	
28	Manure pits	X		
29	Cogeneration system		X	
30	Government property; lease or installment purchase	X		

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32	Wastewater treatment systems	X		
39	Economic development; public purpose	X		
41	Pollution abatement property		X	
42	Property leased to schools		X	
46	Residential buildings on temporary sites	X		
49	Agricultural historical society property		X	
57	Comprehensive Health Association	X		
58	Private Cemeteries	X		
59	Western Lake Superior Sanitary Board	X		
60	Unfinished sale or rental projects	X		
61	Pedestrian systems; public parking structures	X		
62	Municipal recreation facilities	X		
64	Job opportunity building zone property	X		
73	Property subject to taconite production tax or net proceeds tax		X	
74	Religious Corporations	X		
75	Children's Homes	X		
76	Housing and redevelopment authority and tribal housing authority property	X		
77	Property of housing and redevelopment authorities	X		
78	Property of regional rail authority	X		
79	Spirit Mountain Recreation Area Authority	X		
81	Certain recreational property for disabled veterans.		X	
85	Modular Homes used as models by dealers	X		
86	Apprenticeship training facilities		X	
87	Monosloped roofs for feedlots and manure storage areas	X		
88	Fergus Falls historical zone	X		
90	Nursing Homes		X	
91	Railroad wye connections	X		
95	St. Louis County fairgrounds		X	
98	Certain property owned by an Indian tribe		X	
101	Certain property owned by an Indian tribe		X	
102	Certain property owned by an Indian tribe		X	
103	Licensed child-care facility		X	
104	Certain property owned by an Indian tribe		X	

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Below are additional subdivisions listed in [M.S.272.02](#). These types of property are required to make initial application only.

M.S. 272.02 Exempt Property Filing Requirements		
Subd.	Type of Property	Initial Application Only
33	Electric generation facility personal property	X
44	Electric generation facility personal property	X
45	Biomass electrical generation facility; personal property	X
47	Poultry litter biomass generation facility; personal property	X
52	Electric generation facility personal property	X
54	Small biomass electric generation facility; personal property	X
55	Electric generation facility personal property	X
56	Electric generation facility personal property	X
68	Electric generation facility personal property	X
69	Electric generation facility personal property	X
70	Electric generation facility personal property	X
71	Electric generation facility personal property	X
84	Electric generation facility personal property	X
89	Electric generation facility personal property	X
92	Electric generation facility personal property	X
93	Electric generation facility personal property	X
96	Electric generation facility personal property	X
99	Electric generation facility personal property	X
100	Electric generation facility personal property	X

These application requirements are for new claims of exemption applications filed after 2018. The requirement of filing an initial application has not changed, so we recommend having an initial application on file for verification of granting the exemption.

Primary Statutory References: [275.025](#)