| Tax exempt property | M.S. 272.02 | Many properties in cities are defined by |
|---------------------|-------------|--|
| | | state statute as exempt from property |
| | | taxes imposed by the city. The use and |
| | | nature of these properties frequently |
| | | increase city costs (police, fire, road |
| | | maintenance, street lighting, etc.) |
| | | Examples include: state institutions such as |
| | | universities, hospitals, corrections facilities, |
| | | and other state-owned properties. The |
| | | City does not oppose the intent of the |
| | | mandate, but rather objects if it is |
| | | unfunded or underfunded. |