

Bond Case Briefs

Municipal Finance Law Since 1971

TAX - MINNESOTA

Inter-Faith Care Center v. Carlton County

Minnesota Tax Court, Sixth Judicial District, Carlton County, Regular Division - April 24, 2014 - 2014 WL 1711798

County challenged the tax-exempt status of property owned by InterFaith, a Minnesota non-profit corporation created by six churches for charitable, medical, and educational purposes. The property was subject to a long-term lease to the State of Minnesota and used by the State to provide medical services to chemically dependent women. These services were administered on the subject property by the State of Minnesota, Department of Human Services, which is a tax exempt entity. The parties stipulated that the State's use of the subject property is a public, governmental use of the property

The Minnesota Tax Court held that:

- Inter Faith Care Center is a benevolent society within the meaning of [Minn.Stat. § 273.19, subd. 1\(2012\)](#);
- For purposes of taxation, the subject property is considered property of the State of Minnesota; and
- The State administered activities at the subject property qualify the subject property as public property exclusively used for a public purpose under [Minn.Stat. § 272.02, subd. 8 \(2012\)](#).