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[Under the Rainbow Early Education Center v. County of Goodhue](#)

Supreme Court of Minnesota - August 24, 2022 - N.W.2d - 2022 WL 3641789

Early childhood education center, a licensed childcare facility for infants through children 12 years of age, filed petition against county challenging county assessor's denial of its application for a property tax exemption as a seminary of learning.

The Tax Court denied summary judgment to center and granted summary judgment to county. Center petitioned for certiorari.

The Supreme Court held that:

- Center was an educational institution, as required to be tax-exempt seminary of learning;
- Center provided a general education, as required to be tax-exempt seminary of learning; and
- Center provided a thorough and comprehensive education, as required to be tax-exempt seminary of learning.

Early childhood education center, a licensed childcare facility for infants through children 12 years of age, was an "educational institution," as required to be tax-exempt seminary of learning; to maintain its license with Department of Human Services (DHS), center followed program plan with goals to promote physical, intellectual, social, and emotional development of children in its care, it performed regular evaluations of the children and hosted regular conferences with parents, its staff had to meet educational requirements to qualify as teachers and assistant teachers, and DHS rating and certification program required that center teach a preapproved curriculum developed by independent childhood education professionals to foster early learning and development.

County forfeited argument before Supreme Court that, even if other portions of early childhood education center's operations were tax-exempt, the programs caring for infants and school-age children did not qualify as tax-exempt seminary of learning because infants were too young to learn from formal teaching and standards used for center's licensing and rating from Department of Human Services (DHS) were not relevant to school-age children, where county made no arguments before the tax court below about dividing center's services into exempt and nonexempt portions, presented no evidence on the effect of education on infants, and presented no evidence that the educational standards governing center's operations were inappropriate for school-age children.

The required showing for determining whether a program teaches a general curriculum, as required for an institution to qualify as a tax-exempt seminary of learning, is whether the program embraces a sufficient variety of academic subjects to give the student a general education.

Early childhood education center, a licensed childcare facility for infants through children 12 years of age, provided a general education, as required to be tax-exempt seminary of learning; to maintain its license with Department of Human Services (DHS), center had to demonstrate that its educational programming provided daily learning opportunities in eight categories specified by rule,

it performed child evaluations using comprehensive forms developed by DHS, and to maintain its four-star rating with DHS certification program, center used age-appropriate daily lesson plans for each child, followed current best practices for early education, and taught curriculum that was preapproved by the State, and that curriculum addressed emotional, physical, and intellectual development.

Early childhood education center, a licensed childcare facility for infants through children 12 years of age, provided a thorough and comprehensive education, as required to be tax-exempt seminary of learning; DHS regulations required that center's staff meet training and educational standards and that it limit the number of children each teacher could oversee, in order to ensure that children received individual attention and support, to maintain its rating with DHS certification program, center's staff had to complete more the minimum required professional development hours, and center had to implement a preapproved curriculum and be inspected and approved by state university's center for early education development.