

Resolution for Adoption by the Avon Hills Initiative

Property Tax Reform for undeveloped, non-agricultural lands in Minnesota.

WHEREAS the Stearns County Comprehensive Plan calls for protection of open spaces because these lands provide public benefits of clean air, clean water, wildlife habitat, and scenic beauty; and

WHEREAS undeveloped lands place a very low demand on public services; and

WHEREAS property taxes on undeveloped lands which exceed the value of the owners economic and non-economic land ownership benefits can induce landowners to sub-divide for development and thereby reduce the desired public benefits; and

WHEREAS the value of open space on undeveloped agricultural land is already recognized through reduced assessments (Green Acres and the 2A Ag lands tax class); and

WHEREAS owners of non-agricultural, undeveloped land do not have any equivalent opportunity; and

WHEREAS The MN Department of Revenue (MN DOR) has recognized this inequity and proposed solutions in their Feb 2006 "Rural Woodlands" report

([www.taxes.state.mn.us/property/other\\_supporting\\_content/final\\_timber-woodlands\\_report.pdf](http://www.taxes.state.mn.us/property/other_supporting_content/final_timber-woodlands_report.pdf)); and

WHEREAS much of the intent of that report is included within Senate File 1024; therefore

BE IT RESOLVED that the Avon Hills Initiative Executive Committee endorses those specific elements of SF 1024 as shown on the attachment including our suggestions for improvement; and

BE IT FURTHER RESOLVED that the Avon Hills Initiative Executive Committee encourages their adoption by the 2007 legislature and the Governor.

Action taken by the Avon Hills Initiative:

Recommended by vote of the Executive Committee:



Peter Dwyer, Chair

25 April 2007