

Resolution for Adoption by the Stearns County Board of Commissioners

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 a need for more uniform treatment in the classification and taxation of undeveloped, non-agricultural lands in Minnesota and proposed solutions in their Feb 2006 “Rural Woodlands” report

(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 Stearns County Board of Commissioners endorses those specific elements of SF 1024 as shown on the attachment including suggestions for improvement; and

BE IT FURTHER RESOLVED that the Stearns County Board of Commissioners encourages their adoption by the 2007 legislature and the Governor.