

Resolution for Adoption by the Avon Hills Initiative

Property Tax Assessments in Stearns County on Undeveloped Lands with Easements longer than 4 years.

WHEREAS The Avon Hills Initiative, a citizens group, and the Stearns County Comprehensive Plan call for protection of open spaces because these lands provide public benefits of clean air, clean water, wildlife habitat, and scenic beauty; 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 Stearns County Assessor and the Stearns County Board have determined to assess all undeveloped parcels of 40 acres and larger which have road access the additional value of their zoned housing allotment whether the owner has any interest in selling for housing or not; and

WHEREAS this policy is supported by the MN Department of Revenue as sound assessment policy; and

WHEREAS that increased assessed value is estimated to be about an additional \$40,000 per 40 acres on land already assessed at \$100,000 per 40 acres; and

WHEREAS Landowners with permanent easements which legally restrict development can not be assessed the additional \$40,000 because they do not have a housing allotment; and

WHEREAS the Stearns County Assessor's Office has itself determined that landowners in Stearns County with non-permanent easements which also legally restrict development will be assessed the \$40,000 each year even though the landowner can not actually develop the land until the easement expires; and

WHEREAS the County benefits from open space each year the easement is in effect, and this annual benefit is regardless of the easement duration; therefore

BE IT RESOLVED that the Avon Hills Initiative ask the Stearns County Board to direct the Stearns County Assessor's office to not assign any kind of housing allotment assessment on land with permanent easements or non-permanent easements with more than 12 months remaining on the easement as long as all of the following restrictions are met:

- 1) The original easement is at least at 4 years or longer. ("Rolling" easements of at least 4 years are acceptable.) (Shorter original easements are not worth the effort.)
- 2) The easement duration can not be shortened by a "buy-out" or "penalty" provision. (Except for public purposes through the full process of eminent domain.)
- 3) The easement restricts all additional buildings on the protected areas for the duration of the easement.
- 3) The easement is a legal, enforceable, and enforced document.

Action taken by the Avon Hills Initiative:

Recommended by vote of the Executive Committee for presentation to the County:



Peter Dwyer, Chair
31 January 2007