

Minnesota Tax Expenditure Evaluation of Open Space

Prepared for the Tax Expenditure Review Commission

by the Legislative Budget Office

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Executive Summary

The Tax Expenditure Review Commission (TERC) is responsible for reviewing the effectiveness and efficiency of Minnesota's tax expenditure policies. The TERC has elected to review and evaluate the Open Space Property Tax Law (OSP), which provides preferential valuation and property tax deferral to private recreational properties that meet certain eligibility requirements.

The intent of this evaluation is to understand the effectiveness and efficiency of the OSP deferral program in encouraging the preservation and development of private outdoor, recreational, open space, and park land which would otherwise not occur or have to be provided by governmental authority. Historical data limitations make it difficult to isolate the impact of OSP over the more than five decades since the program was established. This evaluation uses property tax data from 2004 to 2024 to analyze program participation trends, estimate the tax benefit to qualifying properties, and show the impact of property tax shifts. A few key findings are listed below:

1. There were 69 facilities enrolled in the program for taxes payable year 2024.
2. Eighty-seven percent of deferred tax liability is attributable to member-only golf courses and 10% is attributable to publicly accessible golf courses. Firearm and archery ranges account for about 1% of total deferred tax liability as does ski areas.
3. Tax deferral amounts vary significantly, ranging from less than \$100 to over \$6 million. The median deferral is just over \$25,000. Large deferrals are driven by high market values of surrounding properties.
4. There were a total of 106 facilities in the OSP from 2004 to 2024. Fifty-one (48%) facilities were continuously enrolled, 22 facilities (21%) entered the program, 25 (24%) exited the program, and six facilities (6%) both entered and exited the program.
5. A large portion of the facilities that left the program were subsequently rezoned for residential development. All these facilities were golf courses.

The TERC may choose to consider these findings when preparing a recommendation to the legislature to continue, repeal, or modify the tax expenditures, as is required of the Commission under Laws of Minnesota 2025, 1st Spec. Sess. chapter 13, article 8, section 5.

Introduction

The Open Space Property Tax Law (OSP) provides **preferential valuation**¹ and **tax deferral** to private recreational facilities that meet certain eligibility requirements.² The OSP was enacted in 1969 with the following objective included in statute:

The open space property tax law is intended to encourage the preservation and development of private outdoor, recreational, open space and park land which would otherwise not occur or have to be provided by governmental authority.³

For property tax purposes, a qualifying property in the OSP is valued at its current use rather than the **highest and best use** that it would likely sell for on the open market. Facilities qualify for the OSP if they are actively and exclusively used for golf, skiing, lawn bowling, croquet, polo, archery, or firearms range, and meet the following criteria:

- They are five acres in size or more, except in the case of a lawn bowling, croquet green, or archery or firearms range.
- They are operated under one of the following ownership conditions:
 1. By private individuals or, in the case of lawn bowling or croquet green, by private individuals or corporations, and open to the public.
 2. By firms or corporations for the benefit of employees or guests.
 3. By private clubs having a membership of 50 or more or open to the public, provided that the club does not discriminate in membership requirements or selection on the basis of sex or marital status.
- They are made available for use in the case of real estate devoted to golf without discrimination on the basis of sex during the time when the **facility** is open to use by the public or by members, except that use for golf may be restricted on the basis of sex no more frequently than one, or part of one, weekend each calendar month for each sex and no more than two, or part of two, weekdays each week for each sex.

When a property no longer qualifies for preferential valuation, taxes are due and equal to the amount by which the preferential valuation reduced property tax liability for the current year and previous six years. Sixty-nine facilities representing an estimated 290

¹ All bolded terms are defined in the glossary included in Appendix A starting on page 24.

² Minnesota Statutes 2025, section 273.112, subdivision 3 lists specific ownership, use, and non-discrimination requirements.

³ Minnesota Statutes 2025, section 273.112, subdivision 2.

parcels received preferential valuation under this provision in 2024.⁴ The 2024 Tax Expenditure Budget (TEB) published by the Department of Revenue (DOR) estimates a shift in tax burden of \$16.8 million from qualifying properties to non-qualifying properties in fiscal year 2026.⁵

This evaluation is based on **assessment year** 2023 for **taxes payable year** 2024, unless otherwise noted. Estimates are based on parcel level data provided by the DOR Property Tax Division. The LBO also interviewed county assessors from Anoka, Cook, Dakota, Hennepin, Nobles, and Ramsey counties. Approximately 78% of qualifying OSP properties are located in these six counties. The background section of this evaluation provides an overview of how the program functions, a brief overview of the legislative history of the OSP, and a review of similar programs in other states. The evaluation section includes an overview of program participation, a model that estimates the tax liability of participating facilities, tax liability shift estimates at the facility level, information about how previous OSP land was developed, and considerations to future OSP evaluations. There are several supplementary appendices, including Appendix D (page 36) which outlines several supplementary property tax resources for additional information related to Minnesota property taxes.

Background

How Does the Open Space Program Work?

Deferral programs value and tax property based on its current use, not the amount the property would likely sell for on the open market. For example, a property in the OSP that is used as a golf course but is otherwise highly desirable for residential development is valued based solely on its use as a golf course, not based on the substantially higher value it would command if sold to a land developer for its highest and best use.⁶ Thus, facilities in the OSP have lower **taxable market values** (TMV) and subsequently lower tax liabilities than would otherwise prevail under normal assessment

⁴ There are several additional facilities in the program that did not receive a deferral because their use-value is equal to their highest and best use value. This could be the case for several reasons such as fluctuation in regional land value or local zoning regulation.

⁵ "2024 Tax Expenditure Budget," Minnesota Department of Revenue Tax Research Division, November 1, 2024.

⁶ "Highest and best use" – the use that provides the highest return to the land – is a common appraisal concept used to estimate the market value of a property. Highest and best use depends on several factors including but not limited to zoning, use of surrounding properties, market pressures, location, local building codes, and accessibility. The use must be physically possible, legally permissible, financially feasible, and maximally productive. For a brief discussion of highest and best use, see Minnesota Department of Revenue, [Minnesota Property Tax Administrator's Manual: Module 2](https://www.revenue.state.mn.us/sites/default/files/2025-09/module-2-valuation.pdf), (September 2025), 6, <https://www.revenue.state.mn.us/sites/default/files/2025-09/module-2-valuation.pdf>.

and valuation practices.⁷ Taxable market values and **class rates** determine how property tax burdens are distributed amongst properties in a particular taxing jurisdiction.

The OSP is administered by county assessors and county auditors. The assessor calculates two values for enrolled facilities, an **estimated market value** (EMV) based on highest and best use, and a taxable market value based on current use. The auditor then calculates tax liabilities on both values, and the difference between the tax liability based on EMV and the tax liability based on TMV is deferred so long as the property meets the OSP requirements. When the property is no longer eligible for a deferral, the owner must pay back the amount of property tax deferred for the current year and the six preceding years.⁸

Direct program beneficiaries include owners of qualifying private recreational, social, open space, or park land. Facilities in the OSP contribute a relatively smaller amount to the tax, requiring taxing jurisdictions to impose a higher local tax rate to produce the same levy amount. This dynamic effectively shifts a portion of the property tax burden from qualifying properties to all other properties in the same taxing jurisdictions. Tax shifting can occur when one or both elements of property **net tax capacity** (NTC)—taxable market value and classification rate—change due to market trends, legislative actions, reassessments, property improvements, use changes, or provisions such as Open Space.

Figure 1 demonstrates the estimated impact of the OSP using 2024 values from a metro-area golf course in a high-growth community that is classified as Commercial 3a.⁹ Note that value deferral amounts and tax liability impact can vary significantly depending on the local property market, local tax rates, and size of the property. The hypothetical example calculation in Figure 1 would equal a \$7,625 property tax deferral.

⁷ Minnesota Department of Revenue, *Auditor Treasurer Manual*, (September 2025), 43-44, <https://www.revenue.state.mn.us/sites/default/files/2025-09/manual-september-2025.pdf>.

⁸ Minnesota Property Tax Administrator's Manual, 142.

⁹ There is a specific classification for public golf courses, 4c(2) Qualifying Golf Course, that requires green fees (the cost to play a round of golf) to be comparable to municipal courses along with similar requirements to Open Space golf courses. The Commercial 3a classification is used in this example as it is a common classification for all facility types, including private golf courses.

Figure 1. Example Tax Liability of a Commercial Golf Course enrolled in the OSP

Row	Golf Course Classified 3a Commercial	Calculation	With Open Space	Without Open Space
a	Estimated Market Value	-	\$1,000,000	\$1,000,000
b	Deferred Market Value	-	\$250,000	0
c	Taxable Market Value	a - b	\$750,000	\$1,000,000
d	Classification Rate First Tier: \$0 – \$150,000	-	1.50%	1.50%
e	Classification Rate Second Tier: Above \$150,000	-	2.00%	2.00%
f	Net Tax Capacity	$(\$150,000 * d) + ((c - \$150,000) * e)$	\$14,250	\$19,250
g	Fiscal Disparity NTC (assumes a fiscal disparity ratio of 30%)	$f * 30\%$	\$4,275	\$5,775
h	NTC after Fiscal Disparity Adjustment	$f - g$	\$9,975	\$13,475
i	State General NTC	$(c - \$150,000) * e$	\$12,000	\$17,000
j	Net Tax Capacity-based tax liability (assuming 105% NTC rate)	$h * 105\%$	\$10,474	\$14,149
k	Fiscal Disparity Contribution (assuming 130% fiscal disparity rate)	$g * 130\%$	\$5,558	\$7,508
l	Referendum Market Value-based tax liability (assuming 0.2% rate)	$c * 0.2\%$	\$1,500	\$2,000
m	State General Tax liability (assuming 30% rate)	$l * 30\%$	\$3,600	\$5,100
n	Total Tax Liability	j + k + l + m	\$21,131	\$28,756

Notes: This table illustrates the hypothetical impact of the OSP using 2024 values from a metro-area golf course in a high-growth community that is classified as Commercial 3a.

Legislative History

The OSP law was enacted in 1969. Similar types of property tax policies were popular in public finance literature at the time. Differential assessments, as they were commonly referred to in academic and professional literature, were being theorized as an alternative to traditional policy tools used to preserve land such as conservation easements, regulations, or exclusive zoning.¹⁰ These policies initially targeted land used for agricultural purposes but it was often assumed that differential assessments could help preserve other use types, including land used for recreational purposes.¹¹ The goal was to preserve land by incentivizing certain types of uses by offering preferential (reduced) valuation and lower property taxes for owners.

Figure 2 provides an overview of significant legislative changes since the OSP was first enacted. Several amendments to the OSP provisions have been enacted since 1969, notably the addition of archery, firearms ranges, lawn bowling, croquet, and polo uses. In 1986, provisions pertaining to discrimination on the basis of sex were added to golf course qualifications.

¹⁰ Hagman, Donald G. "Open Space Planning and Property Taxation-Some Suggestions." *Wis. L. Rev.* (1964): 628.

¹¹ Coughlin, Robert E., David Berry, and Thomas Plaut. "Differential assessment of real property as an incentive to Open Space preservation and farmland retention." *National Tax Journal* 31, no. 2 (1978): 165-179.

Figure 2. Overview of Significant OSP Legislative Changes

Year	Significant Legislative Change
1969: Enactment	The Minnesota Open Space Property Tax Law was enacted.
1981: Amendment	Firearm and archery ranges are added as qualifying property.
1986: Amendment	Alters qualifications such that participating facilities are not allowed to discriminate on a basis of sex, except for a one weekend a month and two weekdays each week for each sex.
1988: Amendment	Alters qualifications such that all members must be permitted equal access to all facilities available for member use. Golf clubs may create individual membership categories which entitles a member for a reduced rate to play during restricted hours.
1989: Amendment	Requires the commissioner of revenue to develop and issue guidelines for qualification of private golf clubs under the Open Space program.
1990: Amendment	Requires any food or beverage facilities or services to allow equal access to men and women at all times.
1993: Amendment	Marital status is added to Subd. 2 (c)(3), which prohibits discrimination on the basis of sex.
1994: Amendment	Lawn bowling and croquet greens are added as qualifying facilities.
2005: Amendment	Polo is added as a qualifying facility.

Note: This is an overview of significant amendments and not a comprehensive list of all amendments. “Qualifying Golf Course” was added to the property tax classification system in 1997. While not a direct change to the Open Space Program, it does have a significant impact on many of the enrolled properties.

Review of Other States

Comparing property tax programs between states is a challenge for several reasons, but it is primarily difficult because property taxes are administered at the local level in most states. This makes a state-by-state comparison an unreliable way to compare Minnesota to the rest of the country. Additionally, there are other policy tools used to achieve similar objectives as OSP such as zoning regulations or deed restrictions that prohibit other uses for the land.

Due to the complexity of property tax systems, this review of other states has been limited to a brief overview of alternative ways that land use is limited or encouraged and an overview of the few state-level programs that exist. It is important to note that the existence of state law does not prohibit other local level zoning regulations or deed restrictions of land use, so these programs often overlap.

Zoning Regulations and Deed Restrictions

The LBO identified several Minnesota golf courses on land with deed restrictions or zoning regulations that prohibit other uses. For example, three Eden Prairie golf courses

are located in a dedicated golf course zoning district, while the Superior National Golf Course in Lutsen has golf course specific deed restrictions.¹²

It is unclear how common this practice across municipalities is, but the impact on property tax liability is functionally the same as OSP. Using the land as a golf course is the only possible use in these cases, thus it must be valued as such for the purposes of property taxes. In other words, for the purposes of valuation, a golf course is the highest and best use and use-value for such land. Additional research is required to understand how common these types of practices are at the municipal level.

State Programs

Many states have differential assessment property tax programs, but definitions, conditions, and qualifying criteria vary significantly. The term “open space” is used in a variety of contexts but is most often used to refer to any type of non-developed land that is either a protected conservation, or used for agricultural or recreational purposes.¹³ In the context of land policy, the term is most often used for policies designed to preserve agricultural land in areas experiencing increases in land value due to urban development. Many of these programs have objectives and mechanics that are comparable to Minnesota’s Green Acres program, which provides preferential valuation to agricultural land in areas with high property values.¹⁴

Tax preferences for privately owned recreational facilities are less common. Several states have tax incentive programs for privately owned golf courses. There were no programs identified in other states that specifically targeted skiing, lawn bowling, croquet, polo, archery, or firearms ranges. Minnesota is one of eight states that offers preferential valuation specifically to privately owned golf courses, though this list may not be exhaustive due to the complexity of state property tax systems.

Hawaii, Illinois, Maryland, Massachusetts, Nevada, and Virginia allow use-value assessments of golf courses, though assessment procedures may vary at the municipal level.¹⁵ Arizona has a special valuation methodology which uses a prescribed per acre value, an improvement value based on per hole cost, and a utilization quotient that

¹² Interview with Hennepin County Assessors, Interviewed by LBO Evaluation Team, February 11, 2026.

¹³ Bengston, David N., Jennifer O. Fletcher, and Kristen C. Nelson. "Public policies for managing urban growth and protecting Open Space: policy instruments and lessons learned in the United States." *Landscape and urban planning* 69, no. 2-3 (2004): 271-286.

¹⁴ Minnesota Statutes 2024, Section 273.111.

¹⁵ Ariz. Rev. Stat. Ann. section 42-13152; Honolulu City and County, Haw., Rev. Ord. section 8-7.4; Maui City, Haw., City Code section 3.48.355, .360; Kauai City, Haw., County Code section 5A-9.2; Illinois Statutes, 35 ILCS 200/10-155(d); Maryland. Code Tax – Property section 8-212 – 8-219; Mass. Gen. Laws ch. 61B, Section 1; Nevada Rev. Stat. tit. 32, section 361A.040(3); Nevada Rev. Stat. tit. 32, section 361A.050; Nevada Rev. Stat. tit. 32, section 361A.255; Nevada Rev. Stat. tit. 32, section 361A.170(1); Code of Virginia, section 58.1-3230

adjusts property values for economic obsolescence (this is the ratio between actual rounds played and projected play under optimum conditions).¹⁶

Evaluation

Methodology

Minnesota Statutes section 3.8855, subdivision 5(a)(3) requires the LBO to estimate the measurable impacts and efficiency of the OSP in accomplishing its objective – to encourage the preservation and development of private outdoor, recreational, open space, and park land property which would otherwise not occur or have to be provided by governmental authority. However, a causal analysis that tracks the supply of OSP facilities over time is not feasible for several reasons. First, the OSP was established in 1969, and the earliest year of available data is assessment year 2004. Second, while the LBO can estimate the size of the benefit for each claimant, the impact of that benefit is unknown without additional business expense and revenue data. Third, there are significant data limitations when comparing facilities receiving an OSP deferment to similar facilities outside of the program or comparing open space programs in other states.

These limitations make it difficult to conclude whether the OSP meets its objective. However, there is sufficient data to consider the following questions:

1. What does program participation currently look like?
2. What is the benefit per facility?
3. What is the broader impact of this program on the tax system?
4. How has OSP participation changed over time?
5. When facilities left the OSP program or were sold, how was the land developed?
6. What are additional considerations for the future evaluation of OSP?

The following section is structured around these six core questions, an estimated cumulative fiscal impact of other state tax policies providing similar benefits, and brief consideration of a direct expenditure alternative. The analyses in this section are based on parcel level property tax data from 2004-2024 provided by the DOR Property Tax Research Division, interviews with a sample of county assessors, county GIS data, and county records. Tax liability and shift estimates are made for assessment year 2023 (taxes payable year 2024).

¹⁶ Ariz. Rev. Stat. Ann. section 42-13152

Program Overview

Figure 3 provides an overview of OSP facility types. In taxes payable year 2024, 69 facilities representing an estimated 290 parcels received preferential valuation under the OSP. The number of facilities that receive an OSP deferral varies from year-to-year as facilities leave and enter the program, market values change, or the application deadline is missed. A qualifying facility may be comprised of several parcels. The number of parcels per facility in the data set used for this report varies from 1 to 28 depending on ownership history, property layout, total acreage, and use. For simplicity, all descriptive statistics presented in this report are based on qualifying facilities unless otherwise noted.

Figure 3. OSP Facility Types, Taxes Payable Year 2024

Facility Type	Facility Count
Golf course	56
Firearms or archery ranges	10
Ski areas	3
Lawn bowling	0
Total	69

Note: A lawn bowling facility is technically in the program but did not receive a deferral for this year.

Figure 4 summarizes the location and EMV of qualifying facilities by county. The majority of facilities are located in the Twin Cities metro area. Of the 69 OSP facilities, 59 are located in a metro county, while 6 qualifying golf courses, 2 ski areas, and 2 firearms/archery ranges are located in Greater Minnesota. In taxes payable year 2024, the total EMV of facilities enrolled in the OSP was approximately \$976.1 million. Approximately \$795 million or 81% of total EMV was deferred, which resulted in a total tax liability shift between \$15.1 million and \$22 million.¹⁷

Hennepin County accounts for approximately 77% of qualifying facility EMV, 84% of total deferred market value, and 85% of the total shift in property tax burden. Ramsey County accounts for approximately 7% of qualifying facility EMV, about 7% of total deferred market value, and 9% of the total shift in property tax burden. The remaining nine counties combined account for about 16% of qualifying facility EMV, 9% of total deferred value, and 6% of the total shift in property tax burden.

¹⁷ See Appendix B for more information on tax liability estimates.

Figure 4. OSP Market Value Deferral by County, Taxes Payable Year 2024

County	OSP Facilities	Total EMV	Total Deferred EMV	% EMV Deferred
Anoka	13	\$39,229,700	\$22,267,500	55%
Blue Earth	4	\$9,276,200	\$4,023,800	43%
Carver	3	\$19,642,400	\$11,939,900	62%
Cook	1	\$9,115,300	\$6,165,300	67%
Dakota	10	\$43,206,200	\$17,156,400	39%
Hennepin	24	\$749,568,700	\$665,323,500	89%
Kandiyohi	1	\$2,775,500	\$637,500	23%
Morrison	2	\$218,600	\$35,500	14%
Nobles	2	\$8,041,400	\$7,203,800	89%
Ramsey	4	\$73,164,100	\$54,685,900	75%
Washington	5	\$21,774,300	\$5,205,000	24%
Total	69	\$976,165,500	\$794,756,200	81%

Note: The deferral percentage may be overestimated if there are linked parcels that did not receive a deferral. In this case, the total EMV would be higher, thus decreasing percent deferred.

Deferred Tax Liability

Figure 5 illustrates the proportion of total tax deferrals by facility types, with an additional distinction for private golf courses that require membership. This represents the proportion of deferred tax liability whereas the above table shows deferred property value. Eighty-seven percent of total OSP deferred tax liability is attributable to member only golf courses, about 10% to publicly accessible golf courses, and approximately 1% to each firearm or archery ranges and ski areas.

Figure 5. Proportion of Total OSP Tax Deferrals by Facility Type, Taxes Payable Year 2024

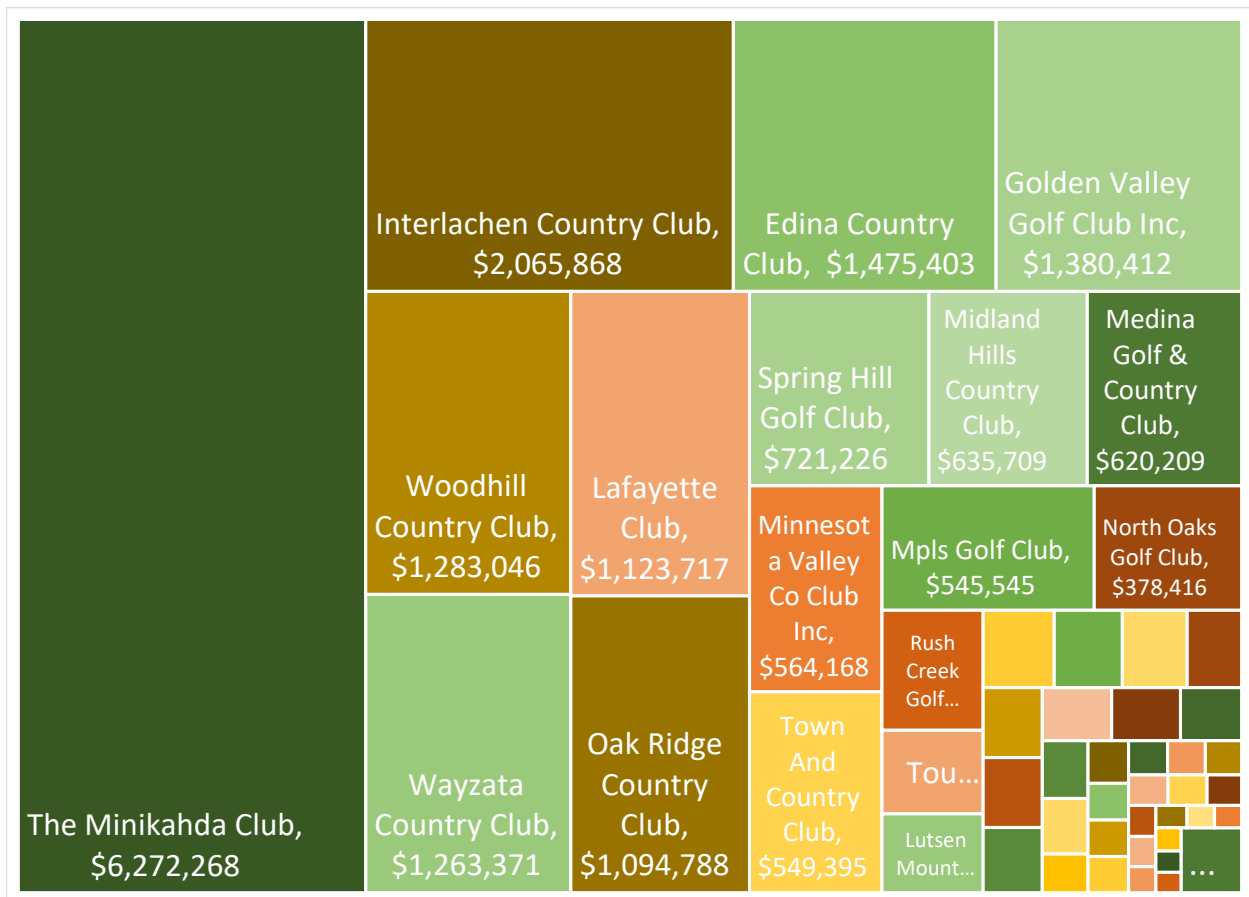
Facility Type	Percent of Total OSP Tax Deferrals
Member Only Golf	87.42%
Publicly Available Golf	10.39%
Ski	1.29%
Firearms/Archery Range	0.90%

There is a significant degree of variance in the amount of deferred tax liability across OSP facilities. The size of the deferral depends on several factors. Most importantly, it depends on the value of the surrounding property. High value neighboring properties drive up the highest and best use of a facility and thus the size of the deferral. For

example, if a property is surrounded by high-end luxury homes, then the highest and best use will be much greater than if it is surrounded by undevelopable land.

Figures 6 and 7 illustrate this point. Figure 6 shows the proportion of total state-wide deferred tax liability broken out by individual facilities. The majority of deferred tax liability is due to about 15 private country clubs, while the majority of these facilities are not distinguishable on the graph. Figure 7, on the other hand, shows the distribution of tax liability by facility type, where there is less variance.

Figure 6. Total Deferred Tax Liability by Individual Facilities, Taxes Payable Year 2024

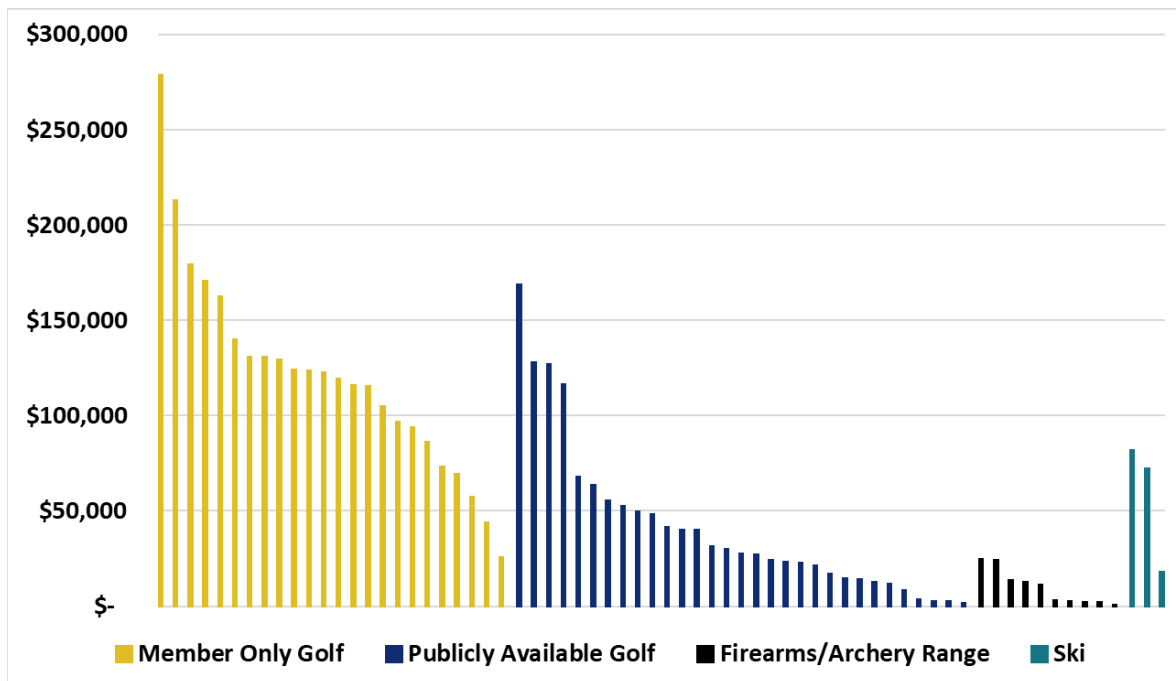


Note: Detailed liability and shift estimates can be found in Figure 12 in Appendix B.

Overall, tax liability is relatively comparable across qualifying facility types. There are some outliers, but this is to be expected given the complexity of commercial real estate appraisal. Two significant factors that influence values are the income potential of the facility and location, insofar as location impacts demand for services provided at such

facilities.¹⁸ These factors influence the values such that facilities with higher income potential that are in an area with higher demand for these activities will be valued much higher than a facility with less income potential located in an area with less demand. For example, the publicly available golf course with the highest tax liability is located in the metro area, charges up to \$150 for a tee time, has a full 18-hole course that is highly regarded, a nine-hole par three course, and a full-scale practice facility. On the other side of the spectrum, the publicly available golf course with the lowest tax liability is a driving range located in the southern part of the metro.

Figure 7. Distribution of Tax Liability with OSP by Facility Types, Taxes Payable Year 2024



Cumulative Fiscal Impact of other State Taxes Providing Benefits to Taxpayers for Similar Activities¹⁹

Golf courses that meet certain qualifications are classified as 4c(2) Qualifying Golf Course under Minnesota Statute section 273.13, subdivision 25 (d)(2). To qualify, the

¹⁸ OSP is designed to mitigate the impact of surrounding property values on the valuation of these facilities, in a sense removing, or limiting the effect of location from the valuation process. However, assessors often rely on income-based valuation methodologies and location directly impacts the income potential of these facilities due to variance in demand for such facilities across different locations.

¹⁹ The scope of other taxes “providing benefits to taxpayer for similar activities” is limited to the recreational activities that qualify for OSP. The term “open space” is used broadly across land policy and often is used in reference to park, forested, or agricultural land. Taxes incentivizing the preservation of these land uses are excluded from this estimate.

golf course must be open to the public and charge green fees that are comparable to green fees typically charged by municipal courses. These courses are subject to a lower classification rate than facilities classified as 3a commercial property. Additionally, 4c(2) property is not subject to the state tax levy, but 3a commercial property is for the portion of the value over \$150,000. About half of the OSP facilities had at least a portion of their property classified as 4c(2), which created an additional program-wide benefit of about \$430,000. In other words, if the 4c(2) classification did not exist, facilities classified as such would have seen a tax liability increase of about \$430,000 in taxes payable year 2024 under the 3a commercial classification.

During the evaluation process, there were two instances where facilities were misclassified under the 4c(2) classification. One was clearly not a golf course and the other was a private country club that did not meet 4c(2) qualifications under Minnesota Statutes section 273.13, subdivision 25 (d)(2). The first instance was reported to the DOR Property Tax Division, and the second instance was addressed during the county assessor interview process. The country club has since been reclassified as commercial 3a.

Tax Shifting

OSP deferrals do not reduce the amount of revenue collected by taxing jurisdictions but affect how property tax burdens are distributed amongst properties in the same taxing jurisdictions. Tax deferral programs like the OSP reduce the total net tax capacity available to taxing jurisdictions, requiring higher tax rates to produce the same levy amounts. A portion of tax liability is shifted from qualifying properties to all other properties in the same taxing jurisdictions. The 2024 TEB estimates that the state-wide tax burden shift due to the OSP is \$16.8 million in fiscal year 2026. Figure 8 includes all fiscal year estimates from the 2024 Tax Expenditure Budget.

Figure 8. Shift in Estimated Tax Burden, Fiscal Year 2024-27

Fiscal Year	2024	2025	2026	2027
Shift in Tax Burden	\$15,900,000	\$15,900,000	\$16,800,000	\$17,500,000

Data Source: 2024 Tax Expenditure Budget.

Appendix B includes detailed tax liability, shift, and rate impact estimates. Figure 11 in Appendix B estimates tax liability that is shifted from qualifying properties to all other properties by jurisdiction type (city, county, school district, and state). Figure 12 in Appendix B estimates the tax liability shift attributable to each qualified facility in tax year 2024 and the impact on a residential homestead with a market value equal to the average market value of all homesteads in that UTA. Note that shift impact depends on the amount of tax liability being shifted relative to the property tax base and class rates. Figure 12 also includes the **effective tax rate** of an average-valued homestead with

and without OSP tax liability shift to facilitate comparisons of different homestead values and locations.

Open Space Program Participation, 2004 to 2024

There has been some fluctuation in facilities enrolled in OSP from 2004 to 2024. Over the 20-year period, there has been a total of 106 facilities that were either already enrolled, entered the program, or entered and then exited the program. Of those facilities, 51 (48%) have been continuously enrolled, 25 (24%) have exited, and 22 facilities (21%) entered, of which 6 (6%) both entered and exited.

Figure 9 shows annual facility counts by type for assessment years 2004 to 2024. Golf courses experienced the most fluctuation compared to other facility types. Assessment year 2005 experienced the highest number of golf courses enrolled with 69 in 2005, decreasing to 57 in assessment year 2024. The number of ski facilities has increased from one to three, with facilities added in 2007 and 2022. Firearms and archery ranges have fluctuated some but experienced little change overall. There has only ever been one lawn bowling facility, though it did not consistently receive a deferment.

Figure 9. Facility Counts by Type, Assessment Years 2004 – 2024

Assessment Year	Golf	Ski	Firearms/Archery Range	Lawn Bowling	Total
2004	65	1	10	0	76
2005	69	1	10	0	80
2006	67	1	10	0	78
2007	66	2	10	1	79
2008	64	2	10	0	76
2009	65	2	11	1	79
2010	66	2	13	1	82
2011	61	2	13	1	77
2012	60	2	13	1	76
2013	58	2	13	1	74
2014	61	2	12	0	75
2015	61	2	11	1	75
2016	62	2	11	1	76
2017	60	2	9	0	71
2018	57	2	9	0	68
2019	58	2	9	0	69
2020	58	2	9	1	70
2021	57	2	9	1	69
2022	57	3	10	1	71
2023	56	3	10	0	69
2024	57	3	11	1	72
Net Change	(8)	2	1	1	(4)

Figure 10 includes counts of reasons why different facilities left the program. Facilities left the program for numerous reasons, most often they were sold for residential development or simply lost their OSP status. There were also two instances where a property was bought by a local unit of government, two properties sold for other types of development, and four that were closed and were not developed.²⁰

²⁰ The two properties sold for non-residential development became a distribution center and a medical clinic.

Figure 10. Reasons why Facilities leave the OSP, Assessment Years 2004 - 2024

Reason for leaving Open Space Program	Number of Properties
Properties that sold for residential development	13
Properties purchased by a Local Unit of Government	2
Properties sold for other development type	2
Properties that lost OSP status or did not reapply	10
Properties that closed - not developed	4

Note: The reasons a property left the Open Space Program were determined by researching local units of government meeting minutes, articles published by local journalists, and property records.

Facilities may lose their OSP status or not receive a tax benefit for a variety of reasons. If local development activity stops or slows, a property’s current use may equal its highest and best use, resulting in a deferment value of zero. Some facilities moved locations. Three golf courses in Eden Prairie do not receive deferrals because of zoning restrictions that prohibit that land from being used for anything other than a golf course. If a property closed but did not develop, then it is possible that there were existing issues with the location or the land itself, among other possible reasons.

Most often facilities that closed were sold for residential redevelopment. There are 13 instances where facilities were closed and rezoned for residential redevelopment, all of which were golf courses. Of those 13, 2 were private country clubs and the remaining 11 were public courses.

The bottom line across most of these sales is that the courses were much more valuable to the owners as redevelopments than they were as golf courses. This fact is cited in numerous articles that included interviews with owners who were selling their

courses or other parties involved.²¹ The pressure to sell is exacerbated by the fact that golf course ownership can be a highly labor-intensive business vulnerable to financial instability. The difference in value of selling it to redevelopers compared to selling it as a golf course is typically quite large. It is unlikely that the tax benefit provided by OSP outweighs either operation costs or the value of selling for development.

Comparison to Direct Expenditure

Minnesota Statutes section 3.8855, subdivision 5(a)(4) requires the LBO to compare each tax expenditure to a direct expenditure. In the case of the OSP, a direct expenditure would be a publicly owned recreational facility that would qualify for OSP if privately owned. Within the 11 counties where OSP properties exist, the LBO identified 23 golf courses owned and operated by local units of government. Additionally, many public parks offer a broad range of other activities that are not included as a qualifying activity in the OSP.

Comparing the OSP to facilities owned by local units of government would require additional research to identify the fiscal impacts of these facilities versus the tax shifting caused by OSP deferrals. There are some cursory observations that can be made between municipal recreational facilities and OSP facilities, such as public access and affordability in comparison to private recreational facilities that can be price restrictive. Additionally, the preservation of recreational facilities is less subject to the demands of real estate markets when owned and operated by a county or municipality.

²¹ Brain Johnson, "[Pulte pitches housing for Plymouth golf course](https://finance-commerce.com/2016/01/pulte-pitches-housing-for-plymouth-golf-course/)", Finance & Commerce, January 11, 2016, <https://finance-commerce.com/2016/01/pulte-pitches-housing-for-plymouth-golf-course/>; Eric Hagen, "Former golf course to become residential", ABC Newspapers, February 27, 2014, https://www.hometownsource.com/abc_newspapers/news/local/former-golf-course-to-become-residential/article_3c2a49b6-9454-58aa-9f2f-613f092e6e9d.html; Jay Corn, "Lakeview And Red Oak Golf Courses Will Close This Fall", Patch, August 6, 2013, <https://patch.com/minnesota/lakeminnetonka/lakeview-and-red-oak-golf-courses-will-close-this-fall>; Jim Buchta, "Housing developers tee up for Twin Cities courses", The Minnesota Star Tribune, June 30, 2013, <https://www.startribune.com/housing-developers-tee-up-for-twin-cities-courses/21357706>; Joy Powell, "After years of public controversy, developer buying Eagan golf course", The Minnesota Star Tribune, January 7, 2010, <https://www.startribune.com/after-years-of-public-controversy-developer-buying-eagan-golf-course/80972592>; Kelly Smith and Shannon Prather, "Golf courses sold for redevelopment in Blaine, Shorewood", The Minnesota Star Tribune, January 14, 2015, <https://www.startribune.com/golf-courses-sold-for-redevelopment-in-blaine-shorewood/28843448>; Nick Ferraro, "Eagan: Parkview Golf Course site OK'd for housing", Pioneer Press, November 7, 2015, <https://www.twincities.com/2013/04/16/eagan-parkview-golf-course-site-okd-for-housing/>; Nick Ferraro, "Struggling Apple Valley Golf Course targeted for redevelopment", St. Paul Pioneer Press, November 30, 2019, <https://www.twincities.com/2019/06/20/struggling-apple-valley-golf-course-targeted-for-redevelopment/>.

Potential Modifications

The fifth component of review, as outlined in Minnesota Statutes section 3.8855, subdivision 5(a)(5), is to identify potential modifications to the tax expenditure to increase efficiency or effectiveness. The LBO has identified two potential modifications, both of which are based on interviews with county assessors.

1. Several county assessors noted that the annual application process can be overly burdensome. The TERC could consider potential modifications to reduce this burden such as reducing the frequency at which facilities must reapply or aligning the application date with other significant property tax dates. Input from the DOR and county assessors was considered in the making of this recommendation. The current application date for the next assessment year is November 3, and the last day for assessors to certify approval of applications for the current year is October 15.²²
2. The depth of knowledge and experience administering the OSP varied from county to county. Larger counties had more depth of knowledge within their assessment office staff, while smaller counties had fewer staff members. Due to the legal complexity of the program, the commission may consider recommending the DOR add more clarification around OSP use-value appraisal determination and how deferred taxes are calculated when a facility leaves a program.

Future Considerations

The following list are items that could be of relevance to the commission in a future evaluation of the OSP but were not included in the scope of this evaluation due to resource and time limitations.

1. A broader survey of golf course property taxes in other states that goes beyond state law. Property tax systems are mostly administered at the municipal level and can be difficult to compare. Additional research is needed to better understand how these types of recreational facilities are treated at the local level in other states.
2. A future evaluation should establish a baseline measure of existing government provided outdoor, recreational, open space and park land. Such an analysis could provide additional considerations to the fiscal impact of municipally owned land and facilities compared to privately owned land and facilities in the OSP.

²² "[Property Tax Calendar for Property Owners](https://www.revenue.state.mn.us/property-tax-calendar)", Minnesota Department of Revenue, accessed 5/1/2026, <https://www.revenue.state.mn.us/property-tax-calendar>.

This would allow the LBO to analyze the broader open space that is available to the public and improve the measurement of the effectiveness of the OSP in achieving its stated objective.

3. Structured interviews with county appraisers/assessors that focus on the assessment of privately owned recreational facilities. The LBO did interview county assessors about the OSP, but additional interviews could provide a deeper understanding of how these facilities are valued at their current use.
4. Potentially surveying the owners and operators of the facilities to gain an understanding of what guides the business decisions of the facilities that are currently enrolled in the OSP and ultimately the effectiveness of the program.

Conclusion

Due to the data limitations discussed above, the LBO cannot make a determination regarding the efficiency or effectiveness of the OSP in achieving its objective to encourage the preservation and development of private outdoor, recreational, open space and park land which would otherwise not occur or have to be provided by governmental authority.

The LBO was able to provide information regarding program participation, the estimated tax benefit per facility, the impact of property tax shifts, how previous OSP land was developed, and OSP facility changes within the 20-year period from 2004 to 2024. Key findings are outlined below:

1. There were 69 OSP facilities enrolled in the program in taxes payable year 2024.
2. Of the tax liability deferred by OSP, 87% is due to member only golf courses and 10% is attributable to publicly accessible golf courses. Firearm or archery ranges account for about 1% of total deferred tax liability as do ski areas.
3. Tax deferrals vary significantly—ranging from less than \$100 to over \$6 million. The median deferral is just over \$25,000. Large deferrals are driven by high property values surrounding the property.
4. There were a total of 106 facilities in the OSP from 2004 to 2024. Of those, 51 (48%) facilities have been continuously enrolled, 22 facilities (21%) entered, 25 facilities (24%) have exited, and 6 facilities (6%) both entered and exited.
5. A large portion of the facilities that left the program were rezoned for residential development. All of these facilities were golf courses.

6. Future considerations such as property tax systems at the local level and additional data collection could provide additional insight into the efficiency and effectiveness of OSP.

Appendix A: Glossary

Assessment year: All property is valued at its market value and classified according to its use on January 2 of each year.²³

Class Rate: Classification rates, or class rates, are the percent of TMV used to determine the tax base (net tax capacity) of properties. The property's TMV is multiplied by the class rates to determine the property's net tax capacity.²⁴

Deferral: Deferral programs recognize that market value of certain types of property may exceed the value that would be determined if the property were limited to its current use. In the case of OSP, a piece of land used for qualifying recreational activities may be highly valued for development as a residential neighborhood but would carry a much lower value if preserved as agricultural land. To provide protection from these development pressures, deferral programs allow the difference in value and the associated taxes to be deferred, generally with the taxes for a number of years being due once the property changes use or ownership.²⁵

Effective Tax Rates: The effective tax rate is used to compare property taxes. It allows comparison of tax burdens between properties of different values, types, and locations. Effective tax rate is a standard measure of comparison for property taxes nationwide. The effective tax rate shows tax as a percent of market value.²⁶

Estimated market value: Estimated market value (EMV) is the value determined by the assessor as the price the property would likely sell for on the open market, where the buyer and seller are not related and both are educated about the property. The assessor determines each property's EMV based on sales of comparable properties, cost of construction minus depreciation, income generated by the property, and other relevant available information.²⁷

Facility: this term is used to refer to the business that is receiving an OSP deferral.

²³ "[Glossary: A](https://www.revenue.state.mn.us/glossary)", Minnesota Department of Revenue, Accessed 4/13/2026, <https://www.revenue.state.mn.us/glossary>.

²⁴ "[Glossary: C](https://www.revenue.state.mn.us/glossary-c)", Minnesota Department of Revenue, Accessed 4/13/2026, <https://www.revenue.state.mn.us/glossary-c>.

²⁵ "[Glossary: E](https://www.revenue.state.mn.us/glossary-e)", Minnesota Department of Revenue, Accessed 4/13/2026, <https://www.revenue.state.mn.us/glossary-e>.

²⁶ "[Glossary: E](https://www.revenue.state.mn.us/glossary-e)", Minnesota Department of Revenue, Accessed 6/24/2026, <https://www.revenue.state.mn.us/glossary-e>.

²⁷ "[Glossary: E](https://www.revenue.state.mn.us/glossary-e)", Minnesota Department of Revenue, Accessed 4/13/2026, <https://www.revenue.state.mn.us/glossary-e>.

Highest and best use: The use of land that would result in the highest estimated sale price if a parcel were to be sold in regular market conditions.

Levies: Each taxing jurisdiction certifies a levy equal to the amount of money it intends to raise from property taxes in the upcoming year. Jurisdictions that can levy include the state, a county, city/town, school district, and special taxing district.²⁸

Parcel: Smallest unit of assessed property. It is distinct and continuous. It is also the smallest unit of land that can be bought and sold.²⁹

Preferential Valuation: A reduction in or deferral of property tax liability by assessing property at a value lower than its highest and best use value. For example, valuing property at its use-value rather than its highest and best use value.

Referendum Market Value : Referendum market value (RMV) is the tax base for referendum levies.³⁰

Referendum Market Value Levy: School districts, counties, cities, towns, and special taxing districts may have RMV- based levies. These may be voter-approved or, in the case of school districts, certified by the school board.³¹

Tax Shift: An exemption, class rate, or other preferential provision lowers the total tax capacity and results in a higher tax rate applicable to all taxable property. Although the total yield from the tax is not affected, the tax is shifted from preferential to non-preferential property.³²

Taxable Market Value: Taxable market value (TMV) refers to the amount of value that is used in calculating taxes for a property. Due to a variety of special features in the property tax system, such as deferrals or exclusions, TMV may often differ from EMV.³³

²⁸ “[Glossary: L](https://www.revenue.state.mn.us/glossary-l)”, Minnesota Department of Revenue, Accessed 4/13/2026, <https://www.revenue.state.mn.us/glossary-l>.

²⁹ “[Glossary: P](https://www.revenue.state.mn.us/glossary-p)”, Minnesota Department of Revenue, Accessed 4/13/2026, <https://www.revenue.state.mn.us/glossary-p>.

³⁰ “[Glossary: R](https://www.revenue.state.mn.us/glossary-r)”, Minnesota Department of Revenue, Accessed 4/13/2026, <https://www.revenue.state.mn.us/glossary-r>.

³¹ “[Glossary: R](https://www.revenue.state.mn.us/glossary-r)”, Minnesota Department of Revenue, Accessed 4/13/2026, <https://www.revenue.state.mn.us/glossary-r>.

³² Minnesota Department of Revenue Tax Research Division, [State of Minnesota Tax Expenditure Budget Fiscal Years 2024-2027](https://www.revenue.state.mn.us/sites/default/files/2024-11/2024-tax-expenditure-budget-published-version-cover.pdf), Page 230, <https://www.revenue.state.mn.us/sites/default/files/2024-11/2024-tax-expenditure-budget-published-version-cover.pdf>.

³³ “[Glossary: T](https://www.revenue.state.mn.us/glossary-t)”, Minnesota Department of Revenue, Accessed 4/13/2026, <https://www.revenue.state.mn.us/glossary-t>.

Taxable Net Tax Capacity: The total net tax capacity is computed for each parcel of property according to the classification rates and the property's taxable market value.³⁴

Taxes Payable Year: the year in which property taxes are due.

Unique Taxing Area: A geographical area which is subject to the same set of local tax rates levied by the same taxing district. A unique taxing area (UTA) does not need to be a contiguous area. A single UTA, with an identical mix of taxing districts and an identical total tax rate, may be comprised of multiple non-contiguous areas on a map.³⁵

³⁴ "[Glossary: T](https://www.revenue.state.mn.us/glossary-t)", Minnesota Department of Revenue, Accessed 4/13/2026, <https://www.revenue.state.mn.us/glossary-t>.

³⁵ "[Glossary: U](https://www.revenue.state.mn.us/glossary-u)", Minnesota Department of Revenue, Accessed 4/13/2026, <https://www.revenue.state.mn.us/glossary-u>.

Appendix B. Estimated Property Tax Liability, Shifts, and Rate Impacts

The following tables estimate tax liability changes, tax liability shifts, and rate impacts. Property tax deferrals provided by the OSP do not reduce the amount of revenue collected by local taxing jurisdictions but affect how property tax burdens are distributed amongst properties in a UTA.

Note that qualifying properties may be comprised of multiple linked parcels. For example, the Interlachen Country Club in Edina includes 12 qualifying parcels. Linked parcels that did not receive an OSP deferral were not included in parcel data sets and are not included in property tax liability estimates. Thus, total actual tax liability for a given property may have been higher than the amounts shown.

Total tax liability shift across all jurisdictions is estimated between \$15.1 million and \$22 million in taxes payable year 2024.

Analyses shown in Appendix B were produced by the LBO and reviewed by the DOR, Property Tax Division. Parcel data used in this analysis was provided by the Minnesota DOR, Property Tax Division.

All amounts in Appendix B are shown as whole dollars unless indicated as a percentage.

Figure 11 estimates aggregate property tax liability shifts by jurisdiction type. The shift column represents the amount of tax liability that was shifted from qualifying properties to all other properties in the same jurisdiction. Note that standalone special district and Fiscal Disparities Program shift estimates are not included in this report due to data and resource constraints. Where applicable, shift calculations hold special district and Fiscal Disparities Program rates and net tax capacities constant.

Figure 11. Tax Liability Shifts by Jurisdiction Type, Taxes Payable Year 2024

Jurisdiction Type	Estimated Total Shift Amount (\$)
City/Township	3,873,010
School District	3,578,147
County	3,544,814
State General Tax	4,136,674

Figure 12 demonstrates potential tax shifting from Open Space properties to other properties in the same taxing jurisdictions. Note that a qualifying property may be listed more than once in Figure 12 if the property is in multiple UTAs. For example, The Links at Northfork golf course (rows 13-14) is located in the City of Ramsey in Anoka County, but about one-third the course is in the Elk River Area Independent School District while two-thirds of the course is in the Anoka-Hennepin School District.

Figure 12 Example Walkthrough

The Pheasant Run Golf Course (row 40) is located in three primary taxing jurisdictions – Hennepin County, the City of Corcoran, and the Buffalo-Hanover-Montrose school district (columns A – B). Pheasant run is also subject to several other taxing jurisdictions including special districts, the Twin Cities Metropolitan Area Fiscal Disparities Program, and the State General Property Tax. For space purposes, these taxing jurisdictions are not shown in Figure 12.

The golf course had an estimated 2024 property tax liability of \$31,169; if the property had not received an OSP deferment, 2024 property tax liability would have been \$98,255, a difference of \$67,086 that is shifted to all other properties in the same taxing jurisdictions (columns F – H).

For illustrative purposes, the tax burden shift from Open Space properties to a specific property type, residential homesteads, is summarized in columns I – L. The average EMV of residential homesteads in the same UTA as Pheasant Run was \$474,948 for taxes payable year 2024 (column I). The OSP deferment shifted an estimated \$5.08 of property tax liability from the golf course to a residential homestead in the same UTA with an EMV of \$474,948 in taxes payable year 2024 (column J). To facilitate shift impact comparisons between taxing jurisdictions, columns K – L show the ETR of the average-valued homestead with and without the corresponding OSP deferment in taxes payable year 2024.

Figure 12. OSP Summary Analysis, Taxes Payable Year 2024

Column	A	B	C	D	E	F	G	H	I	J	K	L
Row	County - City/Town	School District	Unique Taxing Area	Owner/Taxpayer	Use	Est. Tax Liability with OSP (\$)	Est. Tax Liability w/o OSP (\$)	Est. Tax Liability Difference (\$)	Avg. Res. Hmstd. EMV (\$)	Est. Shift to Avg. Res. Hmstd. (\$)	Avg. Res. Hmstd. ETR with OSP	Avg. Res. Hmstd. ETR w/o OSP
1	Anoka-Blaine	Spring Lake Park	026200001602	Tournament Players Club of TC	Golf	24,050	199,000	174,950	389,157	4.25	1.00%	1.00%
2	Anoka-Blaine	Spring Lake Park	026200001602	Blaine Economic Development Authority	Golf	1,433	13,942	12,509	389,157	0.30	1.00%	1.00%
3	Anoka-Blaine	Spring Lake Park	026200001603	Metro Shooting Center Corp	Firearms/Archery	23,934	36,657	12,722	446,527	0.36	1.00%	1.00%
4	Anoka-East Bethel	St. Francis	021400001500	Beaverbrook Tri-County Sportsmen Inc	Firearms/Archery	12,159	17,079	4,921	381,147	0.32	0.84%	0.84%
5	Anoka-East Bethel	St. Francis	021400001500	GJDS Inc	Golf	13,715	30,849	17,133	381,147	1.10	0.84%	0.84%
6	Anoka-East Bethel	St. Francis	021400001500	Viking Meadows Golf Course	Golf	12,275	18,584	6,309	381,147	0.41	0.84%	0.84%
7	Anoka-Ham Lake	Anoka-Hennepin	021700001103	CF Majestic Oaks Arcis LLC	Golf	60,226	72,415	12,189	462,353	0.35	0.83%	0.83%
8	Anoka-Ham Lake	Anoka-Hennepin	021700001100	CF Majestic Oaks Arcis LLC	Golf	3,080	5,173	2,094	482,218	0.37	0.83%	0.83%
9	Anoka-Ham Lake	Anoka-Hennepin	021700001100	Ham Lake Sportsman's Club	Firearms/Archery	2,078	2,849	771	482,218	0.02	0.83%	0.83%
10	Anoka-Oak Grove	St. Francis	021800001500	PGC Holdings LLC	Golf	10,148	12,837	2,689	446,629	0.23	0.76%	0.76%
11	Anoka-Oak Grove	St. Francis	021800001500	Timber Ridge Of Oak Grove LLC	Golf	26,742	28,945	2,203	446,629	0.15	0.76%	0.76%
12	Anoka-Ramsey	Anoka-Hennepin	021200001100	Rum River Hills Inc	Golf	22,209	27,193	4,984	382,376	0.14	1.04%	1.04%
13	Anoka-Ramsey	Elk River	021200072801	The Links At Northfork GC LLC	Golf	44,801	70,413	25,612	630,809	1.79	1.25%	1.25%
14	Anoka-Ramsey	Anoka-Hennepin	021200001101	The Links At Northfork GC LLC	Golf	4,273	14,314	10,041	353,456	0.78	1.03%	1.03%
15	Anoka-St. Francis	St. Francis	021600001500	Minnetonka Game & Fish Club	Firearms/Archery	11,016	18,126	7,110	327,474	0.77	1.01%	1.01%
16	Anoka-St. Francis	St. Francis	021600001500	PGC Holdings LLC	Golf	12,610	15,512	2,902	327,474	0.35	1.01%	1.01%
17	Blue Earth-Decoria	St. Clair	070006007500	Terrace View LLC - Terrace View Golf Course	Golf	16,641	17,711	1,070	384,421	0.44	0.98%	0.98%
18	Blue Earth-Mankato	Mankato	070900007700	Mankato Golf Club Inc	Golf	72,561	158,089	85,528	290,928	2.13	1.07%	1.07%
19	Blue Earth-Mankato TWP	Mankato	070015007700	Mount Kato LLC	Ski	17,450	29,502	12,052	463,221	1.79	0.86%	0.86%
20	Blue Earth-South Bend	Mankato	070021007700	Terrace View LLC - Minneopa Golf Course	Golf	14,097	18,418	4,321	297,482	1.11	1.00%	0.99%
21	Carver-Chaska	Eastern Carver County	100400011200	Hazeltine Natl Golf Club	Golf	43,421	119,183	75,762	442,403	3.88	1.17%	1.17%
22	Carver-Laketown	Waconia	100008011000	Island View Golf Club	Golf	33,657	36,888	3,231	647,104	1.51	0.92%	0.92%
23	Carver-Laketown	Waconia	100008011001	Island View Golf Club	Golf	5,929	13,727	7,798	616,215	1.43	0.91%	0.91%
24	Carver-Laketown	Eastern Carver County	100008011200	Marsh Lake Hunting Preserve	Firearms/Archery	14,343	31,975	17,632	542,227	5.22	0.92%	0.92%
25	Carver-Laketown	Eastern Carver County	100008011201	Marsh Lake Hunting Preserve	Firearms/Archery	9,877	17,698	7,821	667,145	6.69	0.95%	0.95%
26	Cook-Lutsen	Cook County	160002016600	Lutsen Mountains Corporation	Ski	81,565	246,376	164,811	454,520	6.84	0.64%	0.64%
27	Dakota-Burnsville	Lakeville	191800019400	Buck Hill Ski Area	Ski	42,060	73,718	31,659	431,457	1.18	1.22%	1.22%

Figure 12. OSP Summary Analysis, Taxes Payable Year 2024 (continued)

Column	A	B	C	D	E	F	G	H	I	J	K	L
Row	County - City/Town	School District	Unique Taxing Area	Owner/Taxpayer	Use	Est. Tax Liability with OSP (\$)	Est. Tax Liability w/o OSP (\$)	Est. Tax Liability Difference (\$)	Avg. Res. Hmstd. EMV (\$)	Est. Shift to Avg. Res. Hmstd. (\$)	Avg. Res. Hmstd. ETR with OSP	Avg. Res. Hmstd. ETR w/o OSP
28	Dakota-Burnsville	Rosemount-Apple Valley-Eagan	191800019600	Buck Hill Ski Area	Ski	29,729	106,866	77,138	397,189	1.10	1.18%	1.18%
29	Dakota-Burnsville	Burnsville-Eagan-Savage	191800019102	Chalet Driving Range	Golf	1,124	1,167	43	382,166	0.00	1.05%	1.05%
30	Dakota-Eagan	West St. Paul-Mendota Heights-Eagan	192000019701	Lost Spur Golf Course	Golf	52,139	76,827	24,688	368,358	0.38	0.88%	0.88%
31	Dakota-Farmington	Farmington	190200019201	Fountain Valley Golf Course	Golf	23,916	34,542	10,626	363,750	0.52	1.20%	1.20%
32	Dakota-Hastings	Hastings	197500020001	Dakota Pines	Golf	67,665	95,095	27,431	335,413	1.36	1.13%	1.13%
33	Dakota-Inver Grove Heights	Inver Grove Heights	190500019900	Southview Country Club	Golf	23,626	40,599	16,973	346,821	0.43	1.02%	1.02%
34	Dakota-Lakeville	Lakeville	190600019400	Brackett's Crossing	Golf	104,375	140,817	36,442	475,988	0.54	1.09%	1.09%
35	Dakota-Mendota Heights	West St. Paul-Mendota Heights-Eagan	191600019700	Mendakota Country Club	Golf	115,348	191,402	76,054	560,855	3.30	0.95%	0.95%
36	Dakota-Mendota Heights	West St. Paul-Mendota Heights-Eagan	191600019700	Somerset Country Club	Golf	93,284	147,690	54,406	560,855	2.36	0.95%	0.95%
37	Dakota-South St. Paul	South St. Paul Special School District #6	191100099600	South St Paul Rod & Gun Club	Firearms/Archery	13,024	38,126	25,101	287,184	1.52	1.34%	1.34%
38	Dakota-West St. Paul	West St. Paul-Mendota Heights-Eagan	191300019700	Southview Country Club	Golf	72,666	107,862	35,197	326,381	1.34	1.21%	1.21%
39	Hennepin-Bloomington	Bloomington	274100027101	Minnesota Valley Co Club Inc	Golf	130,495	694,664	564,168	368,975	3.68	1.19%	1.19%
40	Hennepin-Corcoran	Buffalo-Hanover-Montrose	275600087700	Pheasant Run Golf Course	Golf	31,169	98,255	67,086	474,948	5.08	1.21%	1.21%
41	Hennepin-Corcoran	Rockford	275600088300	Rush Creek Golf Club LLC	Golf	40,240	97,206	56,966	538,722	5.84	1.28%	1.28%
42	Hennepin-Corcoran	Rockford	275600088300	Shamrock Golf Course	Golf	27,314	112,949	85,634	538,722	11.28	1.28%	1.28%
43	Hennepin-Dayton	Anoka-Hennepin	276600001101	Daytona Golf Club	Golf	21,489	30,938	9,449	465,299	0.75	1.11%	1.11%
44	Hennepin-Dayton	Elk River	276600072801	Daytona Golf Club	Golf	8,329	13,557	5,228	398,870	0.66	1.26%	1.26%
45	Hennepin-Dayton	Anoka-Hennepin	276600001101	Sundance Entertainment	Golf	37,933	55,084	17,151	465,299	1.14	1.11%	1.11%
46	Hennepin-Dayton	Osseo	276600027900	Sundance Entertainment	Golf	2,973	7,644	4,671	559,534	1.37	1.27%	1.27%
47	Hennepin-Edina	Edina	270700027301	Edina Country Club	Golf	178,977	1,654,380	1,475,403	905,786	30.19	1.31%	1.31%
48	Hennepin-Edina	Edina	270700027301	Interlachen Country Club	Golf	7,737	232,597	224,860	905,786	28.71	1.31%	1.31%
49	Hennepin-Edina	Hopkins	270700027001	Interlachen Country Club	Golf	178,553	1,236,911	1,058,358	608,703	16.69	1.16%	1.16%
50	Hennepin-Edina	Edina	270700027300	Interlachen Country Club	Golf	26,345	808,995	782,650	689,843	21.16	1.27%	1.26%
51	Hennepin-Golden Valley	Robbinsdale	271100028101	Golden Valley Golf Club Inc	Golf	168,383	1,548,794	1,380,412	396,906	27.24	1.43%	1.42%
52	Hennepin-Hopkins	Hopkins	271400027001	Oak Ridge Country Club	Golf	161,900	1,256,688	1,094,788	524,642	54.85	1.46%	1.45%
53	Hennepin-Independence	Westonka	275400027701	Burl Oaks Golf Club	Golf	1,036	4,904	3,868	782,137	1.91	1.10%	1.10%
54	Hennepin-Independence	Rockford	275400088300	Delano Sportsmen's Club	Golf	2,035	5,137	3,102	467,814	0.33	1.15%	1.15%
55	Hennepin-Independence	Westonka	275400027700	Fox Lake LLC	Golf	41,250	52,244	10,994	467,464	1.96	1.01%	1.01%
56	Hennepin-Independence	Delano	275400087900	Fox Lake LLC	Golf	74,544	94,105	19,561	642,818	3.57	1.19%	1.19%
57	Hennepin-Independence	Delano	275400087900	Pioneer Creek Golf Course	Golf	47,927	74,611	26,684	642,818	4.48	1.19%	1.19%
58	Hennepin-Maple Grove	Osseo	274400027903	Rush Creek Golf Club LLC	Golf	86,351	280,630	194,279	441,360	1.84	1.17%	1.17%
59	Hennepin-Maple Grove	Osseo	274400027903	Allcy LLC	Golf	8,080	17,192	9,113	441,360	0.09	1.17%	1.17%
60	Hennepin-Medina	Wayzata	274500028404	Medina Golf & Country Club	Golf	122,217	742,426	620,209	784,629	21.48	1.09%	1.09%
61	Hennepin-Medina	Orono	274500027800	Spring Hill Golf Club	Golf	18,480	168,121	149,641	1,022,693	27.07	1.08%	1.08%
62	Hennepin-Minneapolis	Minneapolis Special School District #1	278800099101	The Minikahda Club	Golf	118,853	6,391,120	6,272,268	466,703	16.50	1.30%	1.30%
63	Hennepin-Minnetonka Beach	Orono	271900027800	Lafayette Club	Golf	130,452	1,254,168	1,123,717	2,167,686	523.34	1.15%	1.13%
64	Hennepin-Minnetrista	Westonka	275800027700	Burl Oaks Golf Club	Golf	56,109	139,257	83,148	947,443	4.61	0.99%	0.99%
65	Hennepin-Minnetrista	Watertown-Mayer	275800011100	Minnetonka Sportsmen's Club	Firearms/Archery	1,543	9,525	7,982	791,769	0.86	1.06%	1.06%
66	Hennepin-Orono	Orono	274600027800	Spring Hill Golf Club	Golf	105,208	676,793	571,585	1,325,888	40.91	1.07%	1.07%
67	Hennepin-Orono	Wayzata	274600028400	Wayzata Country Club	Golf	134,290	699,543	565,253	1,108,707	23.36	1.10%	1.10%
68	Hennepin-Orono	Orono	274600027800	Woodhill Country Club	Golf	47,215	425,379	378,164	1,325,888	30.72	1.07%	1.07%
69	Hennepin-Plymouth	Wayzata	274700028402	Plymouth Gun Club	Firearms/Archery	2,867	116,534	113,667	725,472	1.24	1.14%	1.14%
70	Hennepin-St. Louis Park	St. Louis Park	273000028302	Mpls Golf Club	Golf	128,747	674,292	545,545	397,874	8.58	1.33%	1.32%
71	Hennepin-Wayzata	Wayzata	273400028400	Wayzata Country Club	Golf	36,019	734,137	698,118	1,353,652	47.54	1.15%	1.15%
72	Hennepin-Wayzata	Wayzata	273400028400	Woodhill Country Club	Golf	14,861	751,336	736,475	1,353,652	50.65	1.15%	1.15%
73	Hennepin-Wayzata	Orono	273400027800	Woodhill Country Club	Golf	52,852	221,259	168,407	1,028,800	47.13	1.08%	1.08%
74	Kandiyohi-Willmar	Willmar	341500034700	Birdie Boys, LLC	Golf	33,705	40,190	6,486	204,587	0.53	1.31%	1.31%

Figure 12. OSP Summary Analysis, Taxes Payable Year 2024 (continued)

Column	A	B	C	D	E	F	G	H	I	J	K	L
Row	County - City/Town	School District	Unique Taxing Area	Owner/Taxpayer	Use	Est. Tax Liability with OSP (\$)	Est. Tax Liability w/o OSP (\$)	Est. Tax Liability Difference (\$)	Avg. Res. Hmstd. EMV (\$)	Est. Shift to Avg. Res. Hmstd. (\$)	Avg. Res. Hmstd. ETR with OSP	Avg. Res. Hmstd. ETR w/o OSP
75	Kandiyohi-Willmar TWP	Willmar	340024034700	Birdie Boys, LLC	Golf	5,733	8,871	3,138	300,297	21.30	0.97%	0.97%
76	Morrison-Agram	Pierz	490001048400	Eastern Morr Co Sportsman Club	Firearms/Archery	1,832	2,171	339	298,101	0.19	0.88%	0.88%
77	Morrison-Little Falls TWP	Little Falls	490016048200	Lf Rifle & Pistol Club	Firearms/Archery	169	217	48	321,030	0.01	0.84%	0.84%
78	Nobles-Adrian	Adrian	530100051100	Adrian Area Country Club	Golf	2,989	5,600	2,611	218,185	2.74	1.23%	1.23%
79	Nobles-Worthington	Worthington	531300051800	GL Development MN LLC	Golf	11,291	115,227	103,936	243,567	12.77	1.16%	1.15%
80	Ramsey-Gem Lake	White Bear Lake	621800062400	Gem Lake Hills Golf Club	Golf	20,895	100,510	79,615	591,437	52.33	1.47%	1.46%
81	Ramsey-North Oaks	Mounds View	621000062100	North Oaks Golf Club	Golf	139,559	517,975	378,416	887,311	14.58	1.14%	1.14%
82	Ramsey-Roseville	Roseville	620400062300	Midland Hills Country Club	Golf	123,208	758,916	635,709	369,122	10.06	1.39%	1.39%
83	Ramsey-St. Paul	St. Paul	628900062509	Town And Country Club	Golf	278,462	827,857	549,395	346,795	2.46	1.48%	1.48%
84	Washington-Dellwood	Mahtomedi	820500083200	Dellwood Country Club LLC	Golf	68,799	99,145	30,345	1,095,931	8.15	0.96%	0.96%
85	Washington-Dellwood	Mahtomedi	820500083200	White Bear Yacht Club	Golf	85,766	103,281	17,515	1,095,931	4.72	0.96%	0.96%
86	Washington-Hugo	White Bear Lake	820700062401	Oneka Ridge LLC	Golf	37,860	42,515	4,656	545,110	0.43	1.11%	1.11%
87	Washington-Hugo	Mahtomedi	820700083200	Oneka Ridge LLC	Golf	17,166	22,932	5,766	626,556	0.73	1.07%	1.07%
88	Washington-Lake Elmo	Stillwater	820800083400	Royal Golf Club LLC & H C Golf Land LLC	Golf	127,311	158,024	30,714	609,719	1.31	0.92%	0.92%
89	Washington-Scandia	Forest Lake	820400083100	Ironwood Golf Range	Golf	2,335	3,202	867	556,080	0.09	0.92%	0.92%

Figure 13 summarizes qualifying facilities relative to city and township tax bases, city and township property tax liability shifts, and net tax capacity (NTC) rate impacts. The shift column represents the amount of tax liability that was shifted from qualifying properties to all other properties in the same city or township in taxes payable year 2024. The NTC rate impact column shows the estimated percentage by which the city or township's NTC rate increased due to one or more OSP deferments. For example, the OSP deferment received by the Gem Lake Hills Golf Club in Gem Lake shifted an estimated \$14,384 of property tax liability from the golf course to all other properties in the city in taxes payable year 2024. The city NTC rate increased an estimated 0.833% to cover this shift, resulting in a \$48.07 increase in city property tax liability for a residential homestead valued at \$561,801, the average estimated market value of residential homesteads in Gem Lake for taxes payable year 2024.

Figure 13. City and Township Property Tax Liability Shifts and Rate Impacts, Taxes Payable Year 2024

City/Township	City/Town Taxable NTC with OSP (\$)	Qual. Facilities % of Taxable NTC with OSP	City/Town Taxable NTC w/o OSP (\$)	Qual. Facilities % of Taxable NTC w/o OSP	Liability Shift (\$)	NTC Rate Impact
Blaine	116,391,011	0.03%	116,503,716	0.14%	42,932	0.037%
East Bethel	17,665,016	0.14%	17,668,585	0.26%	6,451	0.037%
Ham Lake	31,525,286	0.13%	31,535,374	0.16%	2,021	0.006%
Oak Grove	15,755,657	0.16%	15,757,746	0.19%	850	0.005%
Ramsey	43,877,331	0.09%	43,880,607	0.15%	10,382	0.024%
St. Francis	9,489,193	0.14%	9,493,329	0.20%	2,914	0.031%
Decoria	3,254,669	0.47%	3,255,647	0.50%	133	0.004%
Mankato	63,218,482	0.09%	63,283,276	0.19%	24,657	0.039%
Mankato TWP	4,687,253	0.36%	4,698,471	0.60%	1,503	0.032%
South Bend	2,861,732	0.42%	2,865,218	0.54%	1,050	0.037%
Chaska	45,625,596	0.06%	45,701,941	0.22%	27,383	0.060%
Laketown	4,722,912	1.06%	4,728,895	1.92%	4,502	0.096%
Lutsen	5,063,599	0.53%	5,120,669	1.64%	1,544	0.031%
Burnsville	104,190,603	0.03%	104,240,499	0.08%	21,201	0.020%
Eagan	135,194,029	0.02%	135,209,640	0.03%	5,241	0.004%
Farmington	31,082,090	0.04%	31,087,545	0.06%	2,457	0.008%
Hastings	29,198,761	0.12%	29,213,800	0.17%	8,292	0.028%

Figure 13. City and Township Property Tax Liability Shifts and Rate Impacts, Taxes Payable Year 2024 (continued)

City/Township	City/Town Taxable NTC with OSP (\$)	Qual. Facilities % of Taxable NTC with OSP	City/Town Taxable NTC w/o OSP (\$)	Qual. Facilities % of Taxable NTC w/o OSP	Liability Shift (\$)	NTC Rate Impact
Inver Grove Heights	59,225,782	0.02%	59,233,834	0.03%	4,035	0.007%
Lakeville	132,621,777	0.04%	132,639,345	0.05%	5,305	0.004%
Mendota Heights	33,165,313	0.33%	33,204,883	0.53%	25,196	0.076%
South St. Paul	21,664,307	0.03%	21,676,048	0.08%	6,974	0.032%
West St. Paul	27,413,426	0.12%	27,429,003	0.17%	10,062	0.037%
Bloomington	189,848,234	0.03%	190,099,800	0.16%	100,010	0.053%
Corcoran	18,898,302	0.25%	18,934,348	0.81%	44,937	0.238%
Dayton	21,162,122	0.20%	21,171,222	0.30%	8,132	0.038%
Edina	185,793,711	0.10%	186,451,260	0.95%	450,202	0.242%
Golden Valley	58,610,146	0.12%	59,179,979	1.08%	305,541	0.522%
Hopkins	29,196,955	0.23%	29,654,699	1.77%	269,709	0.926%
Independence	11,794,025	0.74%	11,795,915	1.02%	10,576	0.090%
Maple Grove	151,732,464	0.03%	151,737,397	0.10%	29,928	0.020%
Medina	29,370,973	0.23%	29,664,279	1.46%	73,557	0.251%
Minneapolis	729,947,286	0.01%	732,627,790	0.37%	1,539,683	0.211%
Minnnetonka Beach	6,696,420	1.04%	7,304,037	9.28%	114,788	1.732%
Minnetrista	32,847,932	0.09%	32,892,573	0.24%	9,423	0.029%
Orono	57,177,414	0.26%	57,471,637	1.60%	125,922	0.220%
Plymouth	194,402,452	0.00%	194,456,370	0.03%	13,181	0.007%
St. Louis Park	94,198,380	0.06%	94,430,249	0.30%	102,131	0.108%
Wayzata	33,404,280	0.16%	33,755,708	2.55%	153,425	0.460%
Willmar	18,856,453	0.12%	18,861,094	0.15%	2,522	0.013%
Willmar TWP	1,822,136	0.33%	1,825,464	0.51%	330	0.018%
Agram	917,209	0.23%	917,595	0.27%	37	0.004%
Little Falls TWP	2,820,384	0.01%	2,820,442	0.01%	8	0.000%
Adrian	1,128,612	0.22%	1,130,696	0.40%	1,198	0.106%
Worthington	13,154,972	0.07%	13,242,936	0.73%	48,221	0.367%
Gem Lake	1,736,738	0.56%	1,774,627	2.69%	14,384	0.833%
North Oaks	20,705,206	0.31%	20,876,896	1.13%	19,941	0.097%
Roseville	71,588,109	0.07%	71,852,005	0.44%	97,815	0.137%
St. Paul	351,047,894	0.03%	351,276,407	0.10%	110,554	0.032%
Dellwood	6,097,244	1.45%	6,114,699	1.90%	4,467	0.074%
Hugo	31,754,074	0.09%	31,760,110	0.11%	1,999	0.006%
Lake Elmo	34,640,436	0.22%	34,661,453	0.28%	5,162	0.015%
Scandia	10,818,416	0.02%	10,818,949	0.02%	142	0.001%

Figure 14 summarizes school district property tax liability shifts and rate impacts. The shift column represents the amount of tax liability that was shifted from qualifying properties to all other properties in the same school district in taxes payable year 2024. The NTC and Referendum Market Value (RMV) rate impact columns show the estimated percentage by which the school district’s NTC and RMV rates increased due to one or more OSP deferments.

Figure 14. School District Property Tax Liability Shifts and Rate Impacts, Taxes Payable Year 2024

School District	Liability Shift (\$)	NTC Rate Impact	RMV Rate Impact
Spring Lake Park	49,839	0.05%	0.00029%
St. Francis	8,007	0.01%	0.00006%
Anoka-Hennepin	13,729	0.00%	0.00002%
Elk River	9,521	0.00%	0.00004%
St. Clair	335	0.00%	0.00005%
Mankato	24,163	0.02%	0.00007%
Eastern Carver County	31,826	0.02%	0.00000%
Waconia	3,013	0.00%	0.00004%
Cook County	4,651	0.01%	0.00019%
Lakeville	16,097	0.01%	0.00005%
Rosemount-Apple Valley-Eagan	16,445	0.00%	0.00003%
Burnsville-Eagan-Savage	11	0.00%	0.00000%
West St. Paul-Mendota Heights-Eagan	31,096	0.02%	0.00015%
Farmington	3,352	0.00%	0.00003%
Hastings	6,358	0.00%	0.00008%
Inver Grove Heights	2,346	0.00%	0.00002%
South St. Paul	5,083	0.01%	0.00010%
Bloomington	81,223	0.02%	0.00021%
Buffalo-Hanover-Montrose	14,776	0.01%	0.00014%
Rockford	30,822	0.09%	0.00067%
Osseo	60,247	0.01%	0.00013%
Edina	484,476	0.21%	0.00128%
Hopkins	350,335	0.15%	0.00062%
Robbinsdale	231,338	0.09%	0.00066%
Westonka	13,793	0.01%	0.00007%
Delano	9,924	0.02%	0.00017%
Wayzata	477,123	0.12%	0.00101%
Orono	390,940	0.36%	0.00286%
Minneapolis	761,455	0.07%	0.00039%
Watertown-Mayer	1,426	0.01%	0.00002%
St. Louis Park	94,757	0.08%	0.00029%

Figure 14. School District Property Tax Liability Shifts and Rate Impacts, Taxes Payable Year 2024 (continued)

School District	Liability Shift (\$)	NTC Rate Impact	RMV Rate Impact
Willmar	3,039	0.00%	0.00006%
Pierz	138	0.00%	0.00001%
Little Falls	15	0.00%	0.00000%
Adrian	870	0.00%	0.00028%
Worthington	30,773	0.04%	0.00118%
White Bear Lake	21,906	0.01%	0.00007%
Mounds View	61,766	0.02%	0.00024%
Roseville	112,243	0.07%	0.00053%
St. Paul	98,465	0.02%	0.00008%
Mahtomedi	12,139	0.02%	0.00015%
Stillwater	8,083	0.00%	0.00002%
Forest Lake	205	0.00%	0.00000%

Figure 15 summarizes county property tax liability shifts and NTC rate impacts. The shift column represents the amount of tax liability that was shifted from qualifying properties to all other properties in the same county in taxes payable year 2024. The NTC rate impact column shows the estimated percentage by which the county’s NTC rate increased due to one or more OSP deferments.

Figure 15. County Property Tax Liability Shifts and Rate Impacts, Taxes Payable Year 2024

County	Liability Shift (\$)	NTC Rate Impact
Anoka	49,943	0.009%
Blue Earth	27,726	0.021%
Carver	35,243	0.016%
Cook	25,497	0.094%
Dakota	37,884	0.005%
Hennepin	3,019,621	0.114%
Kandiyohi	3,626	0.004%
Morrison	187	0.000%
Nobles	22,661	0.034%
Ramsey	310,178	0.041%
Washington	12,248	0.002%

Figure 16. State General Tax Liability Shift and Rate Impact, Taxes Payable Year 2024

State	Liability Shift (\$)	SGT Rate Impact
Minnesota	4,136,674	0.17%

Appendix C. County Assessor Interview Questions

1. How familiar are you with the Open Space Property deferral program?
2. Please walk us through your approach to use-value assessment of Open Space Properties.
3. Do you work with other counties when determining use-value or are you aware of common practices across counties with Open Space properties?
4. How does your county define enrollment? In other words, under what circumstances would you collect the previous six years and current year of deferred tax?
5. How much additional work is required to assess Open Space property? Additional meaning assessment procedures explicitly for Open Space beyond what would otherwise be a regular assessment.
6. What else would you like us to know about the Open Space program? Your answers will inform our evaluation of Open Space.

Appendix D. Additional Property Tax Resources and Readings

Property tax is a highly complex tax that requires significant background knowledge. This section outlines some resources for readers who wish to learn more about Minnesota property tax. The resources range from a high-level introduction down to the Minnesota Property Tax Administrators Manual, which is a core resource for local assessors.

1. Minnesota House Research Department has a [Property Taxes page](#) that includes numerous publications and policy briefs on the property tax system. Two relevant publications are listed below.³⁶
2. The Minnesota House Research Department and Fiscal Analysis Department publish an [Overview of Property Taxes](#). This report covers a broad range of material including a comparison of property tax collections to other tax types, basic property tax terms and concepts, and much more.³⁷
3. [Property Tax 101: Administration](#) provides an overview of who administers property tax and an overview of the property tax calendar.³⁸
4. The [Property Taxes](#) page on the DOR website provides numerous resources for property taxpayers and administrators.³⁹
5. Lastly, the [Property Tax Administrator's Manual](#) is an in-depth guide for property tax administrators.⁴⁰

³⁶ "[Minnesota House Research Property Tax Page](#)," Property Taxes, Minnesota House Research Department, updated March 2026, <https://www.house.mn.gov/hrd/topics.aspx?topic=21>

³⁷ Minnesota House Research Department and Fiscal Analysis Department, [Overview of Property Taxes](#), (January 2025), <https://www.house.mn.gov/hrd/issinfo/2025PTHandout.pdf>

³⁸ Minnesota House Research Department, [Property Tax 101: Administration, 2024](#), <https://www.house.mn.gov/hrd/pubs/ss/ssptadm.pdf>

³⁹ "[Minnesota Property Taxes](#)," Property Tax, Minnesota Department of Revenue, updated November 2025, <https://www.revenue.state.mn.us/property-taxes>

⁴⁰ Minnesota Department of Revenue, [Property Tax Administrators Manual](#), (September 2025), <https://www.revenue.state.mn.us/property-tax-administrators-manual>