



## League of Women Voters of Minnesota Records

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FINANCING GOVERNMENT

BOARD REPORT FORM

Send one copy of this report to the League of Women Voters of Minnesota, 555 Wabasha, St. Paul, Minn. 55101 no later than March 11, 1968. Keep one copy for your files.

League 47 Leagues - 82% of membership Date \_\_\_\_\_

Coverage: 57 " 73% " "

Please evaluate your League's coverage of Financing Public Services, Property, Income and Sales Taxes, and Property Taxes: Probing Some Options.

Did all resource committee members have Property Taxes: Probing Some Options?

Did members have Property Taxes: Probing Some Options before unit meetings?

How many meetings did your resource committee have this year? \_\_\_\_\_ Last year? \_\_\_\_\_

How many membership meetings did you have this year? \_\_\_\_\_ Units? \_\_\_\_\_ General? \_\_\_\_\_

Last year? \_\_\_\_\_ Units? \_\_\_\_\_ General? \_\_\_\_\_

Approximately how much membership participation was there?

Was discussion good at units?

Was coverage of first two publications adequate to give basic background for study and discussion of Property Taxes: Probing Some Options?

List other materials used:

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue? 372 + 14 parts

Why? Less - 75% - Because it is inequitable, regressive, doesn't reflect ability to pay. Income and sales taxes are more equitable.  
Same - 23% Those who said "same" said it was needed to keep up the level of services. It is stable and offers local control.  
None - 2%

2. Which governmental services can be most appropriately financed by property taxes?

Local services - <sup>33</sup>25 Leagues ) <sup>40</sup>32 Police & Fire - 36 Leagues + 1 Unit - 72%  
 Benefit Property - 12 Leagues ) Streets - <sup>30</sup>27 Leagues 57-66%  
 Parks - <sup>24</sup>21 Leagues - 43%  
 Sewers Services & Sanitation - <sup>21</sup>20 Leagues + 2 Units  
 Local Government - <sup>14</sup>14 Leagues + 1 Unit  
 Schools - 10 Leagues + 7 Leagues (with state) + 9 parts + 1?

Which services can be least appropriately financed by property taxes?

Welfare - <sup>34</sup>29 Leagues + 1 Unit 2/3 to 70% - 73%  
 Highways - 23 Leagues + 5 parts - 33%  
 Education - 8 Leagues + <sup>11</sup>11 Leagues (with local) + <sup>12</sup>13 parts + 1?  
 Health + Hospitals - 13 Leagues + 3 parts

### Exemptions

1. Should there be a change in the limits for exempt property?

If so, in which direction?

All <sup>47</sup>47 Leagues said fewer exemptions  
<sup>57</sup>

And if so, what criteria should be used for retaining, adding, or reducing exemptions?  
 nph (many did not answer)

Income producing) <sup>43</sup>43 Leagues + 1 Unit - 58-77%  
 profit making ) <sup>33</sup>33 Leagues + 1 Unit  
 in competition )  
 Direct use - <sup>18</sup>18 Leagues 51%  
<sup>20</sup>20

2. Should there be periodic reconsideration of the status of each exemption?

All Leagues said yes

4 Leagues suggested 6 years

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received?

Yes - <sup>52</sup>44 2/3 Leagues + 1 Unit + 12. (govt prop. only) - 97%  
 No - Parts of 5 Leagues  
 Charge instead of tax - <sup>15</sup>12 Leagues + 2 parts

4. Should tax exemption be used as a socio-economic incentive?

Yes - <sup>40</sup>34 Leagues + 2 parts (9 had reservations) - 79%  
 No - 3 Leagues + 4 parts - 3%  
 No agree - <sup>9</sup>8 Leagues - 11%

schools - 18%  
 bus - 22%  
 ed - 34%

If so, should there be a time limit on the exemption?

Yes - <sup>51</sup>42 Leagues + 1 Unit - 95%

Any other limits?

Periodic reconsideration - 11 Leagues  
Monetary limit - 6 Leagues

Slums - 20 L.  
pollution - 8 L.

### Classification

1. Should there be more, less, or the same number of classifications as there are now?

All Leagues said less  
If changed, what criteria should be used?

1 class  
based on market value) 4 Leagues + 6 parts

Benefit to general public rather than special interests - 8 Leagues  
Equity - 7 Leagues  
Eliminate urban-rural - 6 Leagues + 5 parts  
Keep urban-rural - 2 Leagues

### Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other?

Training - <sup>46</sup>36 Leagues + 4 parts - 80-83%  
Full time - 35 Leagues + 2 parts + 1? - 71-73% 70-71%  
Salaries - 34 Leagues + 1 Unit - 56% 48%  
Periodic mandatory reappraisal - 29 Leagues - 60%  
Size of District - 27 Leagues + 3 parts - 67%  
State assess Industrial - 30 Leagues + 2 parts + 1? - 65%  
Involve state in one way or another - 33½ Leagues + 2 Units - about 70%  
Data - 7 Leagues + 1 part 4½ 79%



## LOCAL LEAGUES

✓ Albert Lea	41
✓ Alexandria	38
✓ Anoka	42
✓ Arden Hills	58
✓ Austin	175
✓ Battle Lake	18
✓ Bemidji	63
✓ Blaine	36
✓ Bloomington	85
Brainerd	26
✓ Brooklyn Center	47
✓ Brooklyn Park	27
✓ Burnsville	49
✓ Buffalo	27
✓ Cass Lake	24
Chisholm	14
✓ Cloquet	37
✓ Columbia Heights	33
— Crookston	35
✓ Crystal-New Hope	42
✓ Deephaven	53
✓ Duluth	281
✓ Edina	195
✓ Excelsior Area	58
✓ Falcon Heights	44
✓ Faribault	33
✓ Fergus Falls	33
✓ Fridley	50
✓ Golden Valley	83
✓ Granite Falls	46
✓ Greater Mankato Area	77
✓ Hibbing	66

Hutchinson	27	
✓ International Falls	26-	
✓ Jackson	21	
✓ Mahtomedi Area	53	
✓ Maplewood	20	
✓ Minneapolis	941	
✓ Minnetonka	118	
✓ Moorhead	55	
✓ New Brighton	60	
New Ulm	28	
✓ Northfield	63	
North St. Paul	25-	not right a
✓ Owatonna	44	
wrong address ✓ Red Wing	50	
✓ Richfield	72	
✓ Robbinsdale	36-	44
✓ Rochester	148-	
✓ Rock County	36	
✓ Roseville	84-	
✓ St. Anthony	45	
✓ St. Cloud Area	85	
✓ St. Croix Valley	51	
✓ St. Louis Park	153-	
✓ St. Paul	374	
✓ St. Peter	53	
✓ Shoreview	46	
✓ Silver Bay	28	
✓ South St. Paul	43	
✓ Virginia	49-	
✓ Wayzata Area	66-	
Wells	27	
✓ Westonka	54-	
✓ West St. Paul	54	
✓ White Bear Lake	84	
✓ Willmar	45-	
✓ Winona	89	
Worthington	61-	

#### CONSENSUS ON FINANCING GOVERNMENT

"The League of Women Voters of Minnesota supports property tax reform through equitable assessments, fewer classifications, and more restrictive criteria for determining exemptions. We also advocate less dependence on the property tax as a source of revenue.

"The League of Women Voters of Minnesota supports equitable assessments by professionally trained, adequately paid assessors with districts large enough to warrant their full-time employment. Periodic reappraisals should be mandatory. The state should be responsible for achieving uniform standards for assessment and should assess industrial property. There should be fewer classes of property for taxing purposes.

"The League of Women Voters of Minnesota believes the criteria for determining property tax exemption should be more restrictive. Property that is profit-making or in competition with private taxpaying enterprises should be taxed regardless of ownership. There should be periodic reconsideration of each exemption and owners of exempt property should pay enough taxes, or a charge in lieu of taxes, to cover the costs of local services. Tax exemptions as socio-economic incentives should be used sparingly and for a limited time in each case.

"The League of Women Voters of Minnesota believes that dependence on the property tax should be diminished because it does not necessarily reflect ability to pay and equitable administration is difficult. Local services such as police and fire protection, streets, parks and sewers are the services most appropriately financed by the property tax. Services of broader than local significance such as welfare are less appropriately financed by the property tax. Education is appropriately financed partly by the property tax and partly by revenue from other sources."

FINANCING GOVERNMENT  
PROPOSED CONSENSUS QUESTIONS

10-10-67

General *Should Minn. depend less on prop taxes as a source of revenue?*

1. Should Minnesota move further in the direction of partial replacement of property taxes? *Why?*

2. Which governmental services can be most appropriately financed by property taxes? Which services can be least appropriately financed by property taxes?

Exemptions

*there be a change in the*  
~~1. Should we move in the direction of narrower limits for exempt property?~~

*govt prop?* If so, what criteria should be used for retaining or adding exemptions? *or reducing?*  
2. Should owners of tax-exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received?

3. Should tax exemption be used as an incentive? If so, should there be any limits? If so, what? *other limits?*

Classifications

*the number of*  
1. Should classifications be ~~kept as they are now?~~ *more, less, or the same as* or changed? If changed, what criteria should be used? *?*

Assessments

1. How can we improve the quality of assessments?

2. Should we have mandatory periodic reappraisal? *on exemptions too? level of training of assessors*

3. Should more kinds of property be assessed by the state? If so, what kinds? *Why?*

Dear Boarders, one and all, please read these carefully. This is your chance to make changes. After the answers are in will be too late. Give it some thought and be prepared to discuss these at Board meeting. Thanks much.

Mary Nash



M  
E  
M  
O

TO: Mary Nash

FROM: Arline Brown

SUBJECT Committee meeting March 12

**LEAGUE OF WOMEN VOTERS OF MINNESOTA**

STATE ORGANIZATION SERVICE  
UNIVERSITY OF MINNESOTA  
MINNEAPOLIS, MINNESOTA 55455  
PHONE: 373-2959

DATE Feb. 3, 1968

I am sorry that I failed to notice that the week of March 9 is final exam week here for winter quarter.

The exam schedule came out yesterday. I have exams Tues, March 12, Wed, March 13, and Thursday, March 14. I am free Monday and Friday of that week.

Of course it is perfectly possible for you to have the meeting without me.

I humbly apologize.



M  
E  
M  
O

TO:

Janski, Brown, Carlson, Colborn, McCoy **LEAGUE OF WOMEN VOTERS OF MINNESOTA**

FROM:

Mary Nash

STATE ORGANIZATION SERVICE  
UNIVERSITY OF MINNESOTA  
MINNEAPOLIS, MINNESOTA 55455  
PHONE: 373-2959

SUBJECT

DATE

Date of meeting to go over consensus 2-5-68

Arline has just discovered that she has an exam on Tues. March 12th, the day we'd planned for our meeting. She is free on Mon. and Fri. that week. Since Monday is the day reports are due in the office, that seems a little close. Let's meet at 9:30 in the office on Friday, March 15th. That will give me time to compile the results before we meet.

If you cannot meet at this time, please let me know.

Thanks much.

M  
E  
M  
O

TO:

All Boarders

FROM:

Mary Nash

SUBJECT

Property tax Consensus

LEAGUE OF WOMEN VOTERS OF MINNESOTA

555 WABASHA

ST. PAUL, MINNESOTA 55101

PHONE: 224-5445

DATE

3-20-68

As was decided at Bd. meeting (after most of you left), I have looked this over and made a few changes - with Lil Jensen's invaluable help. The 2nd sentence was added because it bothered me to say in the 1st sentence that the property tax is bad and then in the next to list the services that should be financed by it. After much soul-searching, we also added a sentence on education. Maybe the figures came out as they did because of the way the questions were worded, but after much consideration, I think the consensus is there. This is a pretty innocuous statement of the present method of financing schools & I doubt many Leaguers will object to it. We certainly could not lobby on this but I hate to completely ignore the service that takes the largest share of the property tax. The changed wording in the 1st sentence of the 2nd paragraph we think says the same thing a little more directly. In the last sentence of that paragraph, 'can' was changed to 'should'. We're not in a position to say whether or not it can be used but we can say whether or not it should be used. Next to the last sentence in the last paragraph was changed because the state already is involved -to some extent- in property tax assessment and assessment of industrial property. I think this more nearly says what the members mean.

Please look this over carefully & call me with any corrections or changes you would like. If I don't hear from you by Sat. evening, I'll assume it's OK. *Thanks much.*

G.

F.H. - J

1.

Should Minn. depend more, less, or the same as now, on property Taxes as a source of revenue?

More -

2%

$$\text{maybe } (CR) - \left( C.N.H. \right)^{\frac{1}{3}} - \left( \text{small } Du \right)^{\frac{1}{2}} - \left( Ex \right)^{\frac{1}{2}}$$

↓  
broader base

Less -

2735.

75%

$$Al. - A.H. - Be - B.C - B.P. - Bur - Buf - Cl - De - Al - Bla - Blo - C.L. - \left( C.N.H. \right)^{\frac{1}{3}} - \left( Du \right)^{\frac{1}{2}} - Ed - \left( Ex \right)^{\frac{1}{2}}$$

$$\left( F. \right)^{\frac{1}{2}} - \left( G.V. \right)^{\frac{1}{2}} - G.F. - G.M.A. - H. - I.F. - Mpls. - MTKa - \left( N.B. \right)^{\frac{1}{2}} - \left( N. \right)^{\frac{1}{2}} - RW - Ri - Rob - \left( Roc \right)^{\frac{1}{2}} - R.C.$$

$$\left( Ros \right)^{\frac{1}{2}} - S.A. - S.C. - SLP - SLP - Sh - Way - \left( WSP \right)^{\frac{1}{3}} - WBL - Wil - Win - An - Fa - \left( Mah \right)^{\frac{1}{2}} - Map - \left( Mo \right)^{\frac{1}{2}} - S.C.V.$$

$$\left( S+Pc \right)^{\frac{1}{2}} - SB - WT$$

Same -

809

23%

$$\left( A.H. \right)^{\frac{1}{2}} - B.C - C.H. - \left( Cr \right)^{\frac{1}{3}} - C.N.H. - \left( Ed \right)^{\frac{1}{2}} - Fr - \left( G.V. \right)^{\frac{1}{2}} - \left( G.M.A. \right)^{\frac{1}{3}} - \left( H. \right)^{\frac{1}{2}} - \left( Mpls \right)^{\frac{1}{2}} - \left( MTKa \right)^{\frac{1}{2}} - \left( N.B. \right)^{\frac{1}{2}} - \left( N. \right)^{\frac{1}{2}}$$

$$O - \left( Rob \right)^{\frac{1}{2}} - Roc - \left( Ros \right)^{\frac{1}{2}} - \left( SLP \right)^{\frac{1}{2}} - \left( SLP \right)^{\frac{1}{2}} - \left( Win \right)^{\frac{1}{2}} - FF - Mah - Mo - S+Pc$$

Why? -

Less

prop. taxes too high Al - Du - Ex - Hi - Mpls - RW - Rich - Sh - An - Fa - Map

don't reflect ability to pay

income & sales fairer Al - Be - Bla - Blo - CL -  $\left( C.N.H. \right)^{\frac{1}{3}}$  - De  $\left( G.V. \right)^{\frac{1}{2}}$  - GMA - IF - MTKa  $\left( N. \right)^{\frac{1}{2}}$  - RW - Rob - S.A. SLP  
Sh - Wil - Win - S.C.V. - ~~S.P.~~ - SB - WT

inequitable  
unfair to elderly  
& low income  
fixed income

Al - Cl -  $\left( C.N.H. \right)^{\frac{1}{3}}$  - Du - GF - Hi - Mpls - MTKa -  $\left( N.B. \right)^{\frac{1}{2}}$  - RW - Rich - Rob - Roc - S.C. - SLP - SLP  
Sh - WBL - Wil - Fa

flexible &amp; productive Al

services of national Be  
concern should be  
by income or sales

improvement  
discourages home  
costly to build

inefficient

needs improve  
tax climate

Blo - BuS - Cl - Fr - Way - WSP  
Du - ND - RW - Rpt - SLP - WBL

same -

as high as  
they can go

CH - Win

must be kept to  
meet demands  
of schools & local govt

$$(C_1) - M_{p/s}^{102} - (M_{TKa})^{some} - NB^{16}$$

~~Rep~~

Stable

Mp/s

Local/control

Mp/s

save relief  
Sales Tax

$$\left(\frac{1}{2}N\right)$$

reform the class. (STP)

more

by adding ex-prop  
to tax rolls

$$(cN^{\frac{1}{3}})$$



C.1.

Should Minn depend more, less, or the same as now, on prop  
tax as a source of revenue?

Less - 75% - 37 Leagues + 14 parts

More - 2% - 3 parts

Same - 23% - 8 L. + 17 parts

30 L. + 4 parts - 63%

Because it is inequitable, regressive, doesn't reflect ability to pay.

Income & sales taxes are more equitable.

Those who said "Same" said it was needed to

keep up the level of services. It's stable + offers local control.



## C O N D I T I O N   S H E E T

- TRANSPORTATION:** Economy Class Transatlantic Jet Airliner on Excursion Fare Basis; Deluxe Blue Cars motorcoach.
- HOTELS:** Twin bedded rooms without private bath (hot and cold running water only) at Standard type hotels.
- MEALS:** Three (3) Table d'Hote Meals Daily will be provided on FULL DAYS of motorcoach travel. Demi-pension THROUGHOUT.
- TRANSFERS:** By private motorcoach between airports, hotels and vice versa.
- BAGGAGE:** One medium-sized suitcase per person will be allowed. One other small overnight case may be taken but must be handled by Tour Member at all times. Total baggage not to exceed 44 lbs. per person.
- SIGHTSEEING:** Sightseeing and excursion programs as specified in the itinerary will be provided by Private Motorcoach. Unless otherwise specified, services of guide-lecturer and entrance fees are included.
- TOUR CONDUCTOR:** A qualified courier will accompany each motorcoach group.
- TIPS & TAXES:** Service Charges and Government Taxes normally included in hotel bills. (Does not include personal tips.)
- EXCLUSIONS:** Expenses and items not specifically mentioned in this sheet are not covered, including but not limited to: Passport Charges, Airport and Port Taxes, Items Outside of Table d'Hote Menu, Laundry, Beverages, Meals While in Transit, Excess Baggage Charges, Insurance, Items Of a Purely Personal Nature.
- RESPONSIBILITY:** Blue Cars Incorporated, Blue Cars Ltd. of London, the organization and any travel agency or supplier of services pursuant to or in connection with this itinerary shall not be responsible nor become liable for any delay incurred by any person in connection with any means of transportation; nor for any loss, damage, or injury to person or property by reason of any event beyond the control of any agency or supplier or occurring without the fault or negligence of such agency or supplier. The right is reserved to substitute type of aircraft, dates of departure, alter the routing or cancel the trip if a minimum number of bookings is not reached for either the air or land portion of this itinerary. The right is reserved to substitute hotels for other hotels in available categories. The right is reserved to decline to accept or to retain at any time, any person as participant in any tour, or to cancel any tour. No refund will be made for voluntary absence from the tour for less than three nights, and unless notified at least 30 days prior to departure from the United States. No refund will be allowed on the air portion of this itinerary for cancellation within the cancellation fee period of the airline agreement. A cancellation charge may be made for cancellation of the land portion of this itinerary within 30 days of departure. The schedules contained herein are subject to change without notice. All rates are based on Current Tariffs and Exchange Rates in effect at the printing of this itinerary and are subject to adjustment without prior notification in the event of changes therein or changes in the number of participants on which the rates are based.

# Which services can be least appropriately financed by property taxes?

## Welfare

2/3 members

Al - NH - Be - Blo - Bo - BC - CL - CH - (Cv) - Du - Ed - Ex - FH - Fr - GV - Mpls - MTKa - NB - N - O  
 Rich - Rob - (Rose) - St. A. - St. C. - St. P. - Way WSP - WBL - Wil - Au - Fa - Mah - St. CV - St. Pe (St. B)  
 WT - part

## Hospitals

Health - Du - Ed - F. H. Mpls - MTKa - St. C. WBL - Au - St. Pe

private? (unit led state institution) F  
 Al - CL (Cl) - CNH - GMA - Mpls RC Way  
 some units mentioned

## Highways

Transportation

Bar  
 R. W. R. C. - (Rose) - St. A. - St. C. - (St. B) - Way - Wil - St. Pe  
 possibly unit not co. roads

## Education

sig. diff. divergence some - ? 3/4 (unit high school NO part state some middle high school "want to explore")  
 AH - Be - Blo - BC - B. P. (Cl) - CH - B. F. - CNH - Du  
 small min. 1/2 thought part part only teenage F. more state aid many any mentioned +  
 (Ed) - (Ex) - F. H. GV GMA - Mpls MTKa NB - N  
 higher ed. part unit unit 1/2 part (split) 2 unit some 7 unit of 11  
 O Rich - Rob Rock Rock (Rose) St. A. St. C. (SLP) St. P. WSP - WBL - Wil - Au  
 Fa. Mah - (St. CV) - St. CV - St. Pe - (SB) - WT part  
 part min part min min part min higher

## Conservation

Al

Air pollution  
 water "

1/4  
 B. C. - F. H. GMA  
 Bar.

National Defense - Bu

State Govt (unit) (Cl) (Cv) (Rose) - Win

State Recreation (unit) (Cl) - GMA - Mpls - Rob - RC - WT

State Services CNH

utilities + garbage col. - GV

Sanitation - MTKa - Rob

Natural Resources NB

air ports  
 WT - courts  
 parking lots  
 public housing  
 urban renewal

R. C.  
 user charges for - electricity water heat  
 highway use + parking lot use.

Statewide S.

Bar - Bu - De - GF - H. - J - MTKa (Rose) - St. St. Pe - SB

benefit region n  
 state as much as  
 local

GMA - MTKa

Wil - Win

relative to people - NB

G.

2.

IF - no stipulation - all taxes <sup>shared</sup> go into gen. fund.

AI - Public Services - corrections

Which governmental services can be most appropriately financed by property Taxes?

Police

A.H. - Be - Blo - B.C. - B.P. - Buf - C.L. - C/o - C.H. - (Cr.) - Du - Ed - Ex - FH - Fr - GV - GMA - Hi - M<sub>pls</sub><sup>s</sup>  
MTK<sub>a</sub> - NB - O - Rich - Rob - RC - Rose - STA - STC - SLP - WSP - WBL - Wil - Au - Fa - Mah - STCV - WT

Fire

A.H. - Be - Blo - B.C. - B.P. - Buf - C.L. - C/o - C.H. - (Cr.) - Du - Ed - Ex - FH - Fr - GV - GMA - Hi - M<sub>pls</sub><sup>s</sup>  
MTK<sub>a</sub> - NB - O - Rich - Rob - RC - Rose - STA - STC - SLP - WSP - WBL - Wil - Au - Fa - Mah - STCV - WTParks  
RecreationA.H. - Be - B.C. - C.H. - CNH - Du - Ed -  $\frac{1}{2}$  Ex - GV - GMA - Hi - MTK<sub>a</sub> - NB - O - Rich - Rob - STA - STC  
SLP - Way - WBL - Au - Fa - Mah - WTSanitation  
SewersA.H. - Blo - B.C. - Buf - C.H. - Du - Ed - Ex - FH - Fr - GV - Hi - M<sub>pls</sub><sup>s</sup> - NB - Rich - RC - STC - SLP  
2 units at meter level  
STP WBL - Wil - WT

Streets

A.H. - Be - Blo - B.P. - C.L. - C/o - CNH - Du - Ed - Ex - FH - Fr - GV - GMA - Hi - M<sub>pls</sub><sup>often</sup> - MTK<sub>a</sub> - NB - Rich  
Rob - RC - Rose - STA - STC - SLP - WSP - WBL - Au - STCV - WT

Local Govt

Be - C/o - (Cr.) - Du - Fr - GMA - N - RW - STA - STC - Way - WT

Sh - min NO  
Highways

Al. Corrections	A.H. C.H. Courts	Fr - GV Blo - Ex - FH Water	B.C. - Hi Public Works	C.H. - RC Utilities	Du - GMA Libraries
Ed - small min. Health	Fr Hospital	O water pollution	O vet	RW - SL Welfare	St. Paul unit public Trans.

Schools

?  
A.L. - A.H. - Bla - (Blo) - (B.C.) - Buf - (C/o) - (Cr.) - Du - Ed - Ex - FH - GMA<sup>more than 1/2 unit fair g.a. some</sup> - Hi - J

<sup>1/2 unit state</sup> M<sub>pls</sub> <sup>slight maj.</sup> MTK<sub>a</sub> - RW - Rich - Rob - Rose - STC - STP - Sh - Way <sup>unit 2 units</sup> Mah - STCV <sup>part min - part</sup> WT - within limits

Local Services

A.L. - Be - Bla - Buf - C.L. - C.H. - CNH - ~~Du~~ - Du - Ed - GV - GF - GMA - Hi - J - NB - N - Rich  
Rose - STA - SLP - STP - Sh - Way - Wil - Win - Au - Fa - Mah - Map - Mo - STR - SB - WT

Benefit Prop.

B.C. Buf - C.L. - De - FH - GMA - J - NB - RW - Rich - SLP - WSP



Which vital services can be most appropriately financed by prop taxes?

Local Services - <sup>33</sup>25 Leagues } <sup>about 69%</sup> 40 (5 years)  
Benefit prop. - 12 Leagues

Police + Fire - 36 Leagues + 1 unit } 72%

Streets - <sup>30</sup>27 Leagues - 57-66%

Local Parks - <sup>24 1/2</sup>20 1/2 Leagues - 43%

Sewers + Sanitation - <sup>21</sup>20 Leagues + 2 units - 53%

Local Gov't - <sup>11</sup>10 Leagues + 1 unit

Schools - 10 Leagues + <sup>7</sup>5 (with state) + <sup>10</sup>9 parts + 1?

DAYS

- 12th IN ROME - Day at leisure for personal program.
- 13th DEPART ROME motoring northwards via Civitavecchia, Grosseto and Cecina. Continue via the port of Livarno (Leghorn).  
ARRIVE PISA. (Lunch enroute).

F R A N C E

- 14th DEPART PISA touring along the coastal road via the resorts of Viareggio, La Spezia and Rapallo, to Genoa. Proceed on the Italian Riviera via Savona, Alassio, Imperia and San Remo. Enter France at Ventimiglia and proceed on the French Riviera via Monte Carlo.  
ARRIVE NICE.
- 15th IN NICE - Day at leisure.
- 16th DEPART NICE motoring via Grasse, home of the French perfume industry, then over the Route Napoleon, Digne, Sisteron, Grenoble and via Bourgoin.  
ARRIVE LYON.
- 17th DEPART LYON motoring northwards via Avallon to Auxerre, the ancient medieval city. Continue via Joigny, Sens and the beautiful Forest of Fontainebleau.  
ARRIVE PARIS.
- 18th IN PARIS
- MORNING TOUR OF MODERN PARIS: Via the Opera, Madeleine Church to Concorde Square, where a stop is made. Continue along the Champs-Elysees to Les Invalides where a visit is made to Napoleon's Tomb. Stop at the Eiffel Tower, and proceed around the Arch of Triumph, to the Sacred Heart of Montmartre, where a visit is made.
- AFTERNOON - Visit UNESCO.
- 19th IN PARIS - Morning and afternoon at leisure.

E N G L A N D

- DEPART PARIS in evening, by plane.  
ARRIVE LONDON.
- 20th IN LONDON -  
VISIT PARLIAMENT & GUEST SPEAKER.  
AFTERNOON TOUR OF THE EAST END to Victoria Embankment overlooking the River Thames, through "The City", financial center, the Tower of London, Royal Exchange, Mansion House, and the Bank of England, Then to St. Paul's Cathedral, Fleet Street, newspaper Center, Temple Bar, and the Old Curiosity Shop of Charles Dickens' fame.



Q2 b- Which services can least appropriately be financed  
by prop taxes?

Welfare: <sup>34L</sup> 29 Leagues + 1 unit - <sup>x2 parts</sup>  $\frac{2}{3}$  - 70% - about 73%

Highways: <sup>23</sup> 22 Leagues + 5 parts - 33%

Health & Hospitals: <sup>13</sup> 11 Leagues + 3 parts

Ed: <sup>11</sup> 8 Leagues + <sup>14</sup> 11 (with local) + <sup>13</sup> 12 parts + 1?

DAYS

8th IN MILAN

MORNING CITY SIGHTSEEING: To Piazza Castello, Via Dante, the world-famous Duomo Cathedral, St. Laurence Columns, St. Ambrogio Basilica, Santa Maria delle Grazie with Da Vinci's "Last Supper", Monumental Cemetery, the Arch of Peace and Scala Square with its Opera House.

DEPART MILAN motoring via Piacenza, famous silkworm breeding center, and Parma to Modena with its magnificent Cathedral. Continue through Bologna, seat of the oldest university, and over the Raticosa Pass.  
ARRIVE FLORENCE.

9th IN FLORENCE

MORNING CITY SIGHTSEEING TOUR: To the Medici Chapels with Michelangelo's masterpieces, St. Lawrence Church, the Cathedral, the Baptistery, Giotto's Bell Tower, Viale dei Colli, Piazzale Michelangelo, with its superb view of Florence, the House of Elizabeth Barrett Browning, the Pitti Palace and Gallery.

Afternoon at leisure.

10th DEPART FLORENCE driving through the charming hill towns of Tuscany to Perugia, the old Etruscan city with its remarkable treasures of Renaissance art. Proceed to Assisi, poetic city of St. Francis with the famous Sanctuary, and via Foligno, Spoleto and Terni.  
ARRIVE ROME.

11th IN ROME

MORNING CITY SIGHTSEEING, seeing the Quirinale Palace (former royal residence), the Trevi Fountain, Palazzo Madama (Senate), Piazza Navona, Castel S. Angelo and the Janiculum Hill offering a magnificent panoramic view of the city. Visits will be made to the Borghese Art Gallery and Museum, the Pantheon, St. Peter's Square and Basilica, in Vatican City.

AFTERNOON CITY SIGHTSEEING: To Capitoline Hill with its panoramic view of the Roman Forum and Palatine Hill. See the Arch of Triumph of Emperor Septimus Severus, the Temples of Vespasianus, Saturn, Castor & Pollux, and Vesta, the Avenue of the Imperial Fora, Aventine Hill, and the Pyramid of Caius Cestus. Visits are made to the Basilica of St. Paul outside the Walls, the Colosseum, and the Church of St. Peter in Chains to view the statue of Moses by Michelangelo.

G.2. a.

Police - 34 <sup>Leagues</sup> + 1 unit

Fire - 34 " " 1 "

Parks - 20 1/2 "

sewers - 20 + 2 unit

streets - 27

Local Gov't - 10 + 1 unit

Schools - 10 + 5 with state + 9 parts + 1?

Local Services - 25

Benefit prop - 12

Welfare - 29 + 1 <sup>unit</sup> ~~part~~

highways - 22 + 5 parts

health + hospitals - 11 + 3

State Gov't - 1 + 3 part

St. Parks + Rec. - 3 + 2 "

pollution control - 2 + 1 " + 1?

Education - 8 + 11 with local + 12 parts + 1?

38  
58  
63  
36  
85  
47  
24  
33  
7

281

195

58

44

50

83

118

60

63

44

72

36

10

45

85

306

66

54

84

45

2186  
250

2436 = 2/3

Statewide Services - 9 + 1 part  
or More than Local

Benefit People - 1  
" state - 2

welfare

if add 70% of people - 70%

125  
375

JUL 08 1965

# League of Women Voters of Golden Valley

## JUNE BOARD MEETING

Home of Helmi Storlie  
June 17, 1965

- PRESENT:** Jean Farni, Kathy Herje, Mary Ann Gilbert, Lorraine Mueller, Sue Becker, Doris Cohen, Helmi Storlie, Dorothy Wittecoff, Mary Anderson, Dede Ewald, Marilyn Levine, Ruth Thorness, Ann Emery, Chris Constigan, Sid Moss
- ABSENT:** Rosemary Thorsen, Betty Hanson, Janice Emery, Cathy Nordstrom
- SECRETARY:** The minutes of the last meeting were corrected and approved.
- TREASURER:** Lorraine Mueller reported a balance on hand on May 1st of \$714.45; expenses were \$33.25; income was \$189.75. Fourteen members paid dues last month; there is one new member, and two members were dropped. Because the books are in audit, and therefore unavailable, the last Finance report is not included. Helmi reminded the board that each member may spend up to a maximum of \$10 without board approval. The charge account at Bertelson's is now in her name.
- LOCAL:** Jean Farni reported on her visit with the Mound League of Women Voters, to tell about our experience in studying Trails, which is their new Local topic.

The remaining time of our meeting was devoted to discussion of our part in helping to "get out the vote" in the June 29th Park Bond Issue--distributing about 180 single "Vote Yes" signs and a telephone campaign to all of the residents listed in the Golden Valley telephone directory.

We were reminded that we need the permission of the property owner to put up the signs, and that they should be placed 15 feet back from the street. They were to be put up after June 24th. At the end of the meeting members were to take the signs, and additional tacks, for distribution.

It had been hoped that General Mills would allow us the use of their telephones, as they have in the past, on the night of June 28th. Jean Farni said that she had difficulty in making contact with the proper authorities at General Mills in order to get their cooperation. However, after much discussion on alternative plans, before the meeting was adjourned Kathy Herje was able to get in touch with General Mills, and permission was given to us.

It was finally decided that as many board members as possible would go to the General Mills offices after 4:30 p.m. on the 28th to telephone assigned pages, and that each member would try to call members of her Unit to recruit additional womanpower. Any member who preferred to telephone from home during that day would be assigned pages from the phone book.



less

same  
more

more

4870

236

4634

41

38

48

175

63

36

85

23

27

49

27

24

37

14

53

140

185

29

33

17

41

46

51

56

685

100

24

31

50

72

26

20

36

42

45

85

51

143

300

46

28

66

54

18

84

45

44

34

sewers

10

Local Service

41

63

36

47

49

27

24

33

42

53

281

195

60

72

36

85

153

84

45

54

10

256

153

148

84

45

153

46

66

54

45

89

175

33

53

55

53

28

54

374

3348

96-98

74-76

74-76

74-76

74-76

74-76

74-76

74-76

10

23

33

15

14

10

~~10~~

~~10~~

33

33

41

26

10

256

18

55

36

31

44

10

128

42

10

73

53

44

1008

22%

1008

22%

22%

22%

22%

22%

22%

22%

22%

22%

22%

22%

22%

22%

22%

22%

22%

22%

22%

22%

22%

22%

22%

22%

highways

1038

63

85

12

24

10

15

42

281

58

44

50

83

77

118

60

44

49

50

36

36

10

45

85

10

66

45

53

1589

45

Police

58

63

85

47

27

27

24

37

33

15

281

195

58

44

50

83

77

66

941

118

60

44

72

36

10

45

85

51

53

5

54

5

175

33

53

51

54

3493 = 72%

Welfare

1538

58

63

36

85

47

24

33

15

281

195

58

44

50

83

941

118

60

63

44

72

36

10

45

85

306

66

54

84

45

175

53

51

53

5

54

5

3535



# League of Women Voters of Golden Valley

## March Board Meeting cont'd

### HUMAN

**RESOURCES:** Doris reported that 19 members came to the February 25th general meeting on the topic. Doris read a letter that was sent to Helmi from the State Board National Program Chairman regarding the poor response by local Leagues to "Time for Action" requests. The problem of getting members to contact their congressmen was briefly discussed. Doris suggested that we have a meeting with our congressmen as a small group.

### LOCAL:

The question of the topic of Dr. Borchert's talk at the annual meeting was explored. One suggestion was: the reasons for urban-suburban blight with emphasis on Village planning. Kathy said that the council had tabled the proposition that the League do the Golden Valley survey. Helmi will check with Roger Ulsted regarding the matter.

Units suggested local study items for next year as follows:

- Unit I - Trails
- II - Traffic safety
- III & V - Same as this year
- IV - Blind intersections

Kathy said that she will present printed information on the Planning Commission reports at units in the Fall. Traffic safety will be included. Kathy suggested, and Merviva moved, that we continue our three local items, retaining the same wording, with explanations. Rosemary seconded the motion; motion carried.

### NATIONAL:

Merviva reported that the 3-day meetings on China were most stimulating. She said that a book will be published by the U. of Chicago containing reports on the conferences here and in Chicago. Also, there are two tapes available for rental at \$5. each; Merviva suggested that we might use them for a general meeting. She recommended that the League write two letters: one, to Pres. O. Meredith Wilson commending the University for having the conference, the other, to all three major networks requesting they rebroadcast the all-day hearings before the Foreign Relations Committee.

### NEW

### BUSINESS:

Helmi told about a letter she had received from State asking about disbanding the Hennepin County Council. She announced the State Council Meeting on May 18 & 19 at the Lowry Hotel, St. Paul. Kathy made a motion that we send Rosemary and Ann as delegates and pay all of their expenses, plus the registration fees of observers. Motion was seconded and passed.

Local

38  
36  
10  
12  
8  
15  
40  
220  
29  
10  
66  
21  
50  
24  
84  
21  
68  
46  
66

864 = 18%

Book

53  
~~44~~  
53  
54  
13  
27  
29  
13  
60  
470  
70  
63  
72  
12  
50  
40  
1090 - 20%

State

175  
33  
40  
8  
~~33~~  
20  
50  
36  
27  
12  
25  
42  
140  
40  
34  
55  
17  
100  
30  
60  
44 - higher ed.  
10  
36  
42  
76  
238  
54  
84  
45  
1633 = 34%



STATE OF MINNESOTA  
GOVERNOR'S COUNCIL ON HEALTH, WELFARE AND REHABILITATION  
STATE PLANNING AGENCY  
ST. PAUL, MINNESOTA 55101

HAROLD LEVANDER  
GOVERNOR

To: Members of the Health Planning Task Force  
From: Dr. Lawrence C. Weaver, Chairman

Enclosed you will find application for funds under 314 (b) of P.L. 89-749 prepared by the Metropolitan St. Paul and Metropolitan Minneapolis Hospital Planning Councils.

This application requests funds provided previously under Section 318 of the Public Health Service Act which applied only to Hospital Planning Councils.

You will find information relating to this transitional type of grant on pages 17 and 18 of your Information and Policies on Grants for Comprehensive Areawide Health Planning, Section 314 (b).

This application will be considered at the special meeting of the Health Planning Task Force on February 7, 1968.

A.1 How can the quality of assessments be improved?

① Training -  $\frac{46}{36}$  Lectures + 4 parts - 80% - 83%  
② Full-time -  $\frac{35}{30}$  L. + 2 parts + 1? - 70% - 74%  
Salaries -  $\frac{26}{31}$  L. + 1 unit - 36% - 48%

③ Periodic Mandatory Reappraisal -  $\frac{29}{25}$  L. - 60%

④ Size of District -  $\frac{27}{24}$  L. + 3 parts - 67%

⑤ State assess Industrial -  $\frac{30}{23}$  L. + 2 parts + 1? - about  $\frac{1}{2}$  65%  
Data -  $\frac{7}{5}$  L. + 1 part

Involve State in one way or another -  $\frac{4\frac{1}{2}}{33\frac{1}{2}}$  L. + 2 units - about 78%

Stds -  $\frac{5}{5}$  L. + 1 part  
Training -  $\frac{5}{5}$  L. + 3 parts

assessed by state  
civil service  
kind by state } 10 L. + 9 parts

Data - 6 L.

other - 3 L.

Industrial - 30 L. + 3 parts



*Thurs. night 7:30*

*5945 Maplewood Lane*

DAYS

- 7th DEPART SEVILLE for Jerez de la Frontera, the home of Sherry Wine, where a Bodega will be visited before continuing to Cadiz, founded by the Phoenicians and later belonging to the Carthaginians, Romans and Moors. Continue via Punta Morrequi, the most southerly point in Europe.  
ARRIVE ALGECIRAS.

M O R O C C O

DEPART ALGECIRAS by evening steamer to TANGIER.

- 8th IN TANGIER

MORNING CITY SIGHTSEEING: Visit the old Moorish section of this fascinating city including the Kasbah, the ancient Palace of the Sultan with its charming little gardens and bazaars. Also visit the European section with its large boulevards, the harbor of Tangier and the beach.

Afternoon free.

- 9th IN TANGIER - Day free.

S P A I N

DEPART TANGIER by late steamer to MALAGA.

- 10th IN MALAGA - Morning at leisure.

AFTERNOON DEPARTURE touring via El Palo, La Caleta, Nerja to Motril. Motoring northwards via Armilla, to GRANADA.

- 11th IN GRANADA

MORNING CITY SIGHTSEEING: Tour along Cuesta de Gomerez, the Arco de las Granadas, Central Walk of the Alhambra Park. Visit is made of the Generalife Gardens and Palace. Then continue along Justice Gate, Wine Gate, Moorish Palace, Partal Gardens and the Palace of King Charles V.

Afternoon free.

- 12th DEPART GRANADA touring via Jaen to Bailen. Then through the Pass of Despenaperros to Valdepenas where a stop is made. Proceed via Manzanares and Aranjuez.  
ARRIVE MADRID.

EVENING - "Dinner meeting with local officials concerning topical League of Women Voters projects".

A.

1.

How can the quality of assessments be improved?

## Salaries

AL - AL - A.H. - Be - Blo - BP - Burn - CL - Clo - CH - CNH - Du - Ed. - Fr - GV - GMA - Hi - MTKa - NB  
RW - Rob - Rock - (RC) - Rose - SAC WBL - Win - Au - Mah - Map - SB - We

pay in ratio to no.  
of houses visited

(Cr)

## Training

AL - A.H. - Be - Blo - BC - BP - Burn - Buf - CL - Clo - C.H. - (Cr) - CNH - De - Ed. - Ex  
FH - Fr - GV - GF - GMA - Hi - (J) Mpls - MTKa - N - O - RW - (Rich)  
Rob - Rock - RC - Rose - SAC - SLP - (Sh) - Way - WSP - Wil - Win - Mand. Au - Fa - FF  
WF - SB - SPr - StCV - Mo - Map - Mah

*required* *collage* *std. instruction* *more better* *year by state* *think* *mandation* *by state* *std. by state*  
*state* *periodic* *uniform* *mand. yearly* *(some)* *unrelated to pop. inc. if high income*

Larger  
Size of  
District

AL - A.H. - Blo - Burn - C.L. - Clo - (CH) - CNH - Du - Ex - Fr - GV - GF - GMA - Hi - Mpls - MTKa  
NB - N - RW - (Rich) - Rob - Rock - Rose - SLP - (Sh) - Way - WSP - Wil - Au - Mo - WF  
SB - not too large

*small com. should share ass.* *may* *may*

## full-time

Al - Be - B.C. - BP - Burn - CL - Clo - CNH - Du - Ed - Ex - Fr - GV - GF - GMA - Hi - Mpls - MTKa - NB  
N - RW - (Rich) - Rob - Rock - Rose - SLP - SAC - (Sh) - Way - WSP - WBL - Wil - Win - Mah - Map  
WF - StCV - Mo

*may* *unit*

## Part-time

(Cr) to be fair also, must be at some time if yr.

Periodic, mand.  
reappraisal

Al - Be - Blo - BC - CL - (CH) - FH - Fr - GF - Hi - Mpls - NB - N - RW - Rob - Rock - RC  
Rose - SLP - Sh - Way - WSP - WBL - Wil - Win - Au - SB - WF  
StCV - (more frequent)

*also consistent* *5 yrs* *4-6 yrs min - no* *4 yrs*

Reassess by state IF.  
every 10-15 yrs.

data from A.H. (BC) J-NB-RW-STP<sub>2</sub> WT  
state

better from  
real estate info - WBL

State assess<sup>more kinds</sup>  
of industrial <sup>3/4</sup> Al AH. B.C. - Buf. CL (Cio) - CH - CNH - Ed - (Ex) - (Fr)<sup>unit</sup> - GF - GMA - Hi - IF - Mpls  
Mtk - NB - N - RW - Rich<sup>+ gen. ag.</sup> - Rob<sup>+ gen. ag.</sup> - Rock<sup>+ gen. ag.</sup> - St. A SLP (Fr)<sup>1</sup> STP<sup>?</sup> Win. Aa - Fa - Mah<sup>if best consult.</sup>  
uniform assess.  
for industrial etc. WBL WT. SB. STP<sub>2</sub>. Mo

state enforce etc CH uniform etc. - O

uniform state Al  
regulations - STC

uniform % market value - Du

Tax study courses for public - Du (NB)  
(STP<sub>2</sub>)

More uniformity in assessment. Mpls<sup>5</sup>

better qual. ass. Al - BC (Cr) - N - Wil  
qual. standards Blo

ass~~not~~ elected - appointed - GMA - StA

Tax at 100% in value (CH) - Way<sup>2/3</sup> Au<sup>Directed more toward  
market value - STC.</sup>

all state assessed (Mtk) STC  
Mah STP<sub>2</sub> - unit

fewer ass. Al

Ramsay Co. system - (Roe)<sup>unit</sup>

with 200.  
ass employed to work Bc

in procedures  
more state involvement B/c - (Roe)<sup>unit</sup>  
" control - Mtk<sup>unit</sup> - STP

set time for reappraisals - STC

hired by state BP (Cio) - (NB) - (RC) - SL<sup>unit</sup> - WSP<sup>unit</sup>

civil service (Bc) (GV) NB - (Roe) (RC) (STC) (STP) WSP WBL - Map - STC<sup>unit</sup> hand rather than buildings - STP<sup>8 people</sup>  
STP<sub>2</sub> - unit

Strong Equal Bds. De B Separate state Bd of Equal. - Du

assessors pool (Bc)  
state professional staff (Bc)

better provisions for appeal - (Ed)<sup>unit</sup>  
on tax bill - WBL

computerized BP - (CH)<sup>3/4</sup> - RW

best if local De - FH - GMA

ass. independent of any govt. (Ed)<sup>4 people</sup>

best if outsider Blo - Burn - (Cio) - O - (SL) - WBL - Map<sup>unit</sup>

A

Salaries - 31 + 1 unit - 56%

Training - 36 + 4 parts - 80%

District - 24 + 3 parts -

Full-time 30 + 2 parts + 1? - 71%

Part-time - 1 unit

Per. Mand.  
Reappraisal - 25 + 1 part

Data - 5 + 1 part

State assess - 23 + 2 parts + 1?  
Industrial

about 1/2  
57%  
highest

State move involved III III III III III III III  
3 3 1/2 + 2 units

stds - AL - CH - Da - GMA - (Rock) STC 24  
5 + a few 37 42

Training - CH - Da - Ed - Fr - GMA (NB) 195  
(Sh) 15 + 3 parts 58

Assessed by state 3 + 1 unit  
IF - (Mtk) - STC (SP) Mah 83 46 77

Assess 30 + 3  
AH - BC - Buf - CL - (Cio) - CH - CNH 350 118

Ed - (Ex) - GF - GMA - Hi - IF - Mpls - MTKa 118  
NB - N - RW - Rih - Rot - Rock (RC) - STA - SLP - SP 63

C. S. - BC - (Cio) - (Roh) - (Sh) 36  
hiring - BP - (Cio) - (Roh) - (Sh) 148

Data - AH - BC - J - RW - STP - WT 84  
B10 - MTKa 45 85 10 66 54

38 58 35 27 24 10 33 42 195 15 25 46 77 66 26 118 60 63 50 55 36 20 45 153 89 250

41 38 58 63 85 47 27 49 24 37 33 42 281 195 50 83 77 66 118 60 50 36 148 10 84 85 84 89

41 58 63 85 47 27 49 27 24 37 37 33 7 42 53 195 58 44 50 83 46 77 66 5 375 118 63 44 50 18 36 48 36 84 85 374 10 66 54 45 89

Involve State move - AL - AH - B10 - BC - BP - Buf  
CL - Cio - CH - CNH - Ed - Ex - Fr - GF - GMA - Hi - IF  
J - Mpls - MTKa - NB - N - RW - Rih - Rot - Rock - (RC) - STA - SLP - SP - (Sh) - WSP - WBL  
Win. Au. Fa - Mah - Map - Mo - STP - SB - WT

2912  
555  
3467

equalization  
B10 - MTKa  
2572



Regular Board Meeting  
Ann Knutson's house  
10909 Russell Avenue  
7:30 p.m.  
Wednesday, November 3, 1965

7:30 Minutes and Treasurer's Report

ANNOUNCEMENTS:

1. Two board positions to be filled
2. JC Young Man of the Year Award

Human Resources - Report on September Unit Meeting - Eleanor Morton

~~October~~ October Workshops Report - Mary Eichhorn

Voters Service Report - Jean Risdal

Membership - Nancy Meyer

Bulletin - Ann Knutson

Unit Organization - Mitzi Pickard

November Unit Meetings - Olive Scherer

Review of Procedure for National Program Making

Boy Scouts - Betty Gutmann

Calendar Sale - Ann Knutson

School Bond Issue

National Convention Delegate

# Training

## Full-Time

## Salaries

## P.R.M

## District

41	38	41	38	41
58	63	38	63	58
63	47	58	85	85
85	27	63	47	49
47	49	85	24	24
27	24	47	22	37
49	37	27	44	22
27	42	24	50	42
24	10	37	46	281
37	33	33	66	58
33	42	42	66	50
15	195	195	941	83
42	58	58	60	46
53	50	50	63	77
195	83	50	50	66
58	46	46	36	941
44	77	77	148	118
50	66	66	36	60
83	26	26	84	63
46	941	21	374	50
77	60	941	46	148
66	63	118	66	84
5	50	60	54	84
941	72	63	84	45
118	36	50	10	374
63	148	72	84	45
44	45	36	89	175
50	374	148	175	55
10	153	18	28	54
36	89	10	54	3303
148	175	45	89	28
36	33	85	175	3275
84	53	153	53	67%
85	10	374	20	
374	53	10	28	
40	28	54	54	
66	54	84	2343 = 48%	
54	84	89		
45	45	175		
89	89	33		
175	53	20		
33	20	55		
33	55	53		
53	51	28		
20	54	54		
55	3430 = 70-71%	3841 = 79%		
51				
53				
28				
54				
4033 = 83%				

JUN 07 1965

# League of Women Voters of Golden Valley

## APRIL BOARD MEETING

Home of Jane Borchert  
April, 5, 1965

**PRESENT:** Dede Ewald, Ruth Thorness, Virginia Austin, Ganhild Ostroot, Sue Becker, Marilyn Levine, Janice Emery, Rosemary Thorsen, Jean Farni, Yvonne Mullen, Helmi Storlie, Jane Borchert, Lorraine Mueller, and Carol Washburn

**ABSENT:** Chris Costigan, Betty Swanstrom

**SECRETARY:** The minutes of the last meeting were read and approved.

**TREASURER:** Lorraine Mueller reported a balance on April 1 of \$643.57; expenses were \$73.59 and income was \$41.00. The annual report for 1964-5 was also read. Cash on hand on April 1, 1964 was \$566.68; expenses were \$1340.96; income was \$1417.85. Cash on hand on April 1, 1965 was \$643.57, with \$612.01 in the savings account and \$31.56 in the checking account. She reported that dues were coming in quite well thanks to the billing in the Voter.

### REPORTS

**LEGISLATION:** Janice Emery reported the New Resident Election Law has passed; Re-apportionment bills are in conference; civil rights issues are under committee discussion. She recommended watching "Issues and Answers" program on Channel 9 at 12:30 p.m. Sundays.

**FINANCE:** Plans for the Finance Drive were discussed. The Drive will begin April 7 with a kick-off breakfast at Marie Dawn Graffunder's. The goal is \$650. \$230 has already been received in response to the letters which were sent.

**PROGRAM:** The annual meeting will be April 28 at Calvary Lutheran Church. The dinner will be \$1.75. The guest speaker will be Larry Harris, Project Director of the Youth Development Project, sponsored by the Community and Health and Welfare Council of Hennepin County.

**LOCAL:** Jean Farni announced that the Park Board has proposed a bond issue of \$165,000 for capital improvements. The proposal will be presented to the Village Council on May 7. League members will be urged to attend this meeting.

### ANNOUNCEMENTS

Helmi Storlie announced that the State Convention will be May 19-20. Delegates will be Rosemary Thorsen, Dede Ewald, Marilyn Levine, Sue Becker, and Helmi Storlie. A general meeting will be planned for May to hear Convention reports.

*Carol Washburn*  
Carol Washburn, Secretary

C. 1. Should there be more, less, or the same number of classification  
as there are now?

all Leagues reporting said less

If changed, what criteria should be used?

One class

based only on market value

} 9 Leagues + 6 parts

benefit general public  
rather than special interests

- 8 Leagues

equity - 6 Leagues

eliminate urban-rural - 6 Leagues + 5 parts

Keep urban-rural - 2 Leagues

ease of administration - 5 L. + 2 parts

income producing or not - 2 L. + 4 parts

natural resource uses - 2 L. + 3 parts

Study other states - 4 L. + 2 parts



DAYS

13th IN MADRID

MORNING SIGHTSEEING TOUR: Along Jose Antonio Avenue, Espana Square and Bailen Street to the Royal Palace for a visit to see the Royal Tapestries. Via Mayor Square, Puerta del Sol, Carrera de San Jeronimo and Cortes Square to the Prado Museum, one of the oldest and most important galleries in the world, containing the works of El Greco, Velasquez and Goya. After visit return to the hotel via Cibeles Square and Alcala Street.

Afternoon free.

14th MADRID

MORNING EXCURSION TO TOLEDO: Leave Madrid motoring to TOLEDO, a city considered a national monument. See the Gate of Visagra, Saint John of the Kings, Synagogue, the House of El Greco, now a museum. Then to the Church of St. Thomas (preserving the painting "The Burial Of The Count of Orgaz, by El Greco), and then to the Cathedral, one of the most beautiful and impressive of Spain. Return to MADRID.

Afternoon free.

15th DEPART MADRID by motorcoach touring via La Granya and Segovia to BURGOS.

16th DEPART BURGOS via Briviesca and Miranda de Ebro to Vitoria, capital of the Province of Alava. Proceed via Tolosa. ARRIVE SAN SEBASTIAN.

17th IN SAN SEBASTIAN - Day free.

18th DEPART SAN SEBASTIAN motoring via Durango, Bilbao, Castro and Urdiales. Continue to Laredo and Muriedas. ARRIVE SANTANDER.

19th DEPART SANTANDER motoring via Torrelavega and Osorno. Continue to Palencia, Valladolid, Olmedo, Tordesillas and Carizal. ARRIVE SALAMANCA.

P O R T U G A L

20th DEPART SALAMANCA touring through the Province of Leon to Ciudad Rodrigo, entering Portugal at Fuentes de Ornor. Proceed via Guarda and along the Rio Alva to Coimbra and into the Duoro district. ARRIVE FIGUEIRA Da FOZ, Atlantic Coast Seaside Resort.

21st IN FIGUEIRA da FOZ - Day free.

22nd DEPART FIGUEIRA da FOZ motoring along the coast to Nazare and Deniche. Proceed via Santa Cruz and Estoril. ARRIVE LISBON.  
DEPART LISBON by Trans World Airlines Jet Airliner to NEW YORK.

\* \* \* \* \*

C.

1. Should there be more, less, or the same number of classifications as there are now?

More

Less AL-AI-A.H.-Be - all reporting

Same

If changed, what criteria should be used?

income-producing <sup>1 member</sup> A.H. - NB - StA. - (StP) - (some) (WBL) (min.) (Win)  
or not -

use natural resources AI-BP - (Du) <sup>3 unit</sup> - MTKa - (some) (WBL) - (min) (SB)

value considered - StA.

Market value <sup>rather than true value</sup> Be - <sup>rather than?</sup> Ed FH-Fr - (N) <sup>1/2</sup> - R.C. - Fa - Mah

<sup>only market value</sup>  
<sup>12</sup> (NB) - O - (Rich) <sup>1/2</sup> GMA - (some) (MTKa)  
Win (WBL) <sup>some</sup> - (StC) <sup>1 unit</sup> - R.C. - Rob

church - AI  
eliminate urban-rural - (B.C) <sup>1/2</sup> - Buf <sup>some</sup> (CL) <sup>some</sup> (CLo) CH - (Gv) <sup>1 unit</sup> - IF - MTKa - (N) <sup>1/2</sup> - Rth - Rose

pollution control eg. AI

Keep urban-rural - BP - FH

Slums AI

simplify

A.H. Be - GF - Mpls - SLP - Way - Map

1 class - (Fr) - RC (StP) - Will  
2 classes - (Fr) - <sup>1 unit</sup> ~~(min. residential)~~  
2 or 3 classes - (StP)

Should not cater to Be - Blo - CH - GV - ~~Be~~ Au  
special interests

benefit to public GV - N  
~~cutting ad costs~~

Study other states Blo - CH - <sup>some</sup> (CNH) GF - <sup>2 units</sup> (Rich) - SLP <sup>standardize unit other states</sup>

elim. highly specialized Burn  
classifications

Ag. classed on business basis ( $\frac{1}{2}$  WSP)

make new classes CH  
public

define more fully (Cr)

relief for elderly - 0

1967 suggestion (Cr) <sup>3 units</sup> (StP)

consolidate subclasses FH

homesteads + all other non-exempt  
with some

Don't add more FH

3 classes - commercial

ag. - residential — <sup>1 unit</sup> (CNH) - GMA

clarity Hi

ability to pay De - Rose

land, natural resources, commercial,  
residences + non-profit users -  
GMA

equitability De - Hi - N - Rose - SLP - <sup>2 units</sup> StP - ~~Be~~ Au

efficiency in ad. De - GV - Hi - Rob - (StC) - StP

promotion of economic growth De - GV

class for prop. <sup>3 units</sup>  
now exempt (Du)

State need incentive  
not penalty FH

homestead no longer fair - N - Rob - <sup>1 unit</sup> (Rock) - Fa

C/ all say less

- 1 class (based on market value) -  $\frac{7}{2} + \frac{6}{2}$  parts
- income-producing or not - 2 + 4 parts
- natural resources - 2 + 3 parts
- eliminate urban-rural - 6 + 5 parts
- keep urban-rural - 2
- simplify - 6
- benefit <sup>general</sup> public rather than special interests - ~~7~~ 7
- equity - 6
- ease of ad. - 5 + ~~1 part~~ <sup>2 units</sup>
- ability to pay - 2
- promotion of ec. growth - 2
- class for prop now ex - 1 + 3 units
- remove homestead - 2 + 1 unit

2 classes - 1 unit

2 or 3 " - 1 part

3 classes - com - ag. - res. - 1 + 1 unit

homesteads + all other - 1 part

941

685

Study other states - 4 + 2 parts



## Suggestions for Unit Meetings on Financing Government

The discussion leader should open the meeting with a statement of the goal of the meeting which is to attempt to reach consensus on property taxes, especially regarding exemption, classification and assessment. We are trying to find out what, if any aspects of property taxes we agree on.

This can be followed by the resource person with a very brief review of our study so far. The pie charts of revenue and expenditure that you used 2 years ago (pp. 10 and 12 of Financing Public Services) would be a good place to start. With the new tax law the revenue picture will be somewhat different in the future - more from sales and gross receipts and less from property taxes, but no one knows how much yet. Then the chart on the back of Property, Income and Sales Taxes will make a good review of last year's study. Concentrate on the property tax relative to the criteria. Then since your members have already read Property Taxes: Probing Some Options and thought about the questions posed there, you should be ready to begin the consensus questions. The whole review should not take more than 5 minutes. The primary purpose of this meeting is not to impart information but to reach consensus so as much time as possible must be allowed for discussion.

You will have to block out your time and the discussion leader will have to see that the group follows it if they are going to do justice to all the questions. If you allow 10 minutes for each of the 8 questions, that will take an hour and 20 minutes. That should give you time to go back and review and reconsider, especially the first 2 general questions. Remember, consensus is what the group agrees on, even if it isn't always a definite answer to consensus questions. Give your members an opportunity to make sure your recorder has everything the way they want it.

Obviously these will be very full meetings. DO NOT schedule anything else - the new sales tax, program-making, or anything else - for the same meeting. Two meetings on this topic, if at all possible, is strongly recommended. Then you would have time to give each question thorough discussion. You could only discuss at the first meeting, go home and mull it over and come back ready to answer the questions at the second one, or you could do half the questions at each meeting. - perhaps the ones on exemption at one and the rest at the other.

1.

all

all

if in competition Al-Bla-Blo-BP-Bum-CL-De-Du-GF-GMA-Hi-(Rich)-Sh-wT-RC

Churches<sup>8M</sup>  
exempt

~~Same ex. schools exempt~~

churches + activities  
AI - C/o

If so, what criteria should be used for retaining, adding, or reducing exemptions?

Services received But

No exemptions -  $(\overset{\text{win}}{Ed}) - (\overset{\text{unit}}{GV}) - (\overset{''}{NB}) - (\overset{\text{min}}{\text{Prod}})$

whether open for public use - (Group) - MTKA - Rich  
R.C. - Rose

only those services R.C.  
benefiting ~~community~~ majority

Tax ex prop should not make a profit - R.C.

Only those services - De-WBL  
otherwise provided by taxes

(S.C. unit) { churches taxed  
state + fed service charge  
local govt expenst

more uniform A H

E! Should there be a change in the limits for exempt  
prop? If so, in what direction?

all leagues reporting answered fewer exemptions  
if so, what criteria should be used for retaining,  
adding, or reducing exemptions?

income-producing  
profit making,  
in competition } 43 1/4  
33 1/4 leagues to unit

initially  
58-77?

direct use - 20 1/2  
18 1/2 leagues - 51 7/8

DEPART BOARD, boarding the steamer  
river, passed the "reedy" bridge. Captain  
ains and the  
and the river.

DEPART BOARD, boarding the steamer  
river, passed the "reedy" bridge. Captain  
ains and the  
and the river.

DEPART BOARD, boarding the steamer  
river, passed the "reedy" bridge. Captain  
ains and the  
and the river.

BLUE CARS INCORPORATED  
11 West 42nd Street  
New York, N.Y. 10036

LEAGUE OF WOMEN VOTERS  
1968 PROGRAM  
"A"

DAYS

1st DEPART NEW YORK via KLM Royal Dutch Airlines Jet Flight.

H O L L A N D

2nd ARRIVE AMSTERDAM in the morning.

AFTERNOON CITY SIGHTSEEING: Drive around old and modern Amsterdam, along canals and through the Old Jewish Quarter. Then to the Rijksmuseum with its Rembrandt masterpieces, a diamond-cutting workshop, the Royal Palace, Rembrandt's House, the Old Portuguese Synagogue, the New and Old Church, and the Exchange.

G E R M A N Y

3rd DEPART AMSTERDAM by motorcoach touring via Utrecht to Arnhem, scene of airborne landings of 1944. Across the German border to Dusseldorf, center of the industrial Rhine-Ruhr district. Continue along the banks of the Rhine to Cologne. ARRIVE BONN.

EVENING - Dinner with officials and speaker guest.

4th DEPART BONN, boarding the steamer at Koblenz for a trip on the Rhine river, passing the "Loreley" to Bingen. Continue by coach via Mainz and Darmstadt. ARRIVE HEIDELBERG.

S W I T Z E R L A N D

5th DEPART HEIDELBERG continuing via the spa resort of Baden Baden and through the Black Forest in view of the Schlossberg. Enter Switzerland at St. Louis and proceed via Basel, Olten and Bern, capital of the Swiss Confederation, and along the shores of Lake Then. ARRIVE INTERLAKEN.

6th IN INTERLAKEN - Day at leisure.

I T A L Y

7th DEPART INTERLAKEN motoring via Brienz to Andermatt, then through the St. Gotthard Pass to Bellinzona and to the famous resort of Lugano. Continue via Como on Lake Como, then on the Speedway. ARRIVE MILAN (Lunch enroute).



E.2. Should there be periodic reconsideration of the status of each exemption?

all Leagues reporting said yes.

If Leagues suggested every 6 yrs. Fewer members of Leagues suggested other periods down to 1 yr.

E.3. Should owners of exempt prop pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received?

52 <sup>2</sup>/<sub>3</sub> L.

yes -  $44\frac{2}{3}$  Leagues + 1 unit + 1 L (gov't property) - 97%

no - parts of 5 Leagues -  $\frac{1}{3}$  League + 2 units + 2 people

charge -  $\frac{15}{12}$  Leagues + 2 parts

Saturday morning, March 2

Dear Eric and Pat,

We got a copy of the Junior Symphony and a letter from Mother the other day. I am enclosing a check for Dave's memorial. If there had been a funeral, we would have spent at least this much.

E.

2.

Should there be periodic reconsideration of the status of each exemption?

YES all

No

How often

Legs. - AH - GV - GMA - Sh

5 or 6 yrs Burns

5 yrs <sup>same</sup>(Ed) - Hi

2-5 yrs RC

1 or 2 <sup>unit</sup>(Rose)

2 yrs <sup>9</sup>(AH) <sup>same</sup>(Ed) <sup>same</sup>(Mtka)

continuous <sup>9</sup>(AH)

E.

3.

Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received?

YES

AL-AI-AH-Bc-Bla-Blo-Bc-BP-Burns-CL-Cl<sup>2/3</sup>-CH (C<sub>r</sub>) CNH-De-Da-Ed-Ex  
FH-Fr-GV-GF-GMA-Hi-I-M<sup>ating</sup><sub>p/s</sub>-Mtkn-NB-N-O-RW-Rick-Rob-Roch  
RC-Roe-SFA-SKC-SLP-SLP-Sk-Way-WSP-WBL-Wil-Win-Au-Fa-FF-Mah  
WT SB  
govt  
only ~~STCU~~ Mo. Mop

No

<sup>1/3</sup> <sup>directly</sup> <sup>for ed, rel, char.</sup>  
(CH) - (CNH) - (De) - (Rich) - (STP) -  
<sup>14</sup>  
(AH).

Exclude public  
schools, colleges, hospitals

state owned

(Blo)

public (except fed)  
still exempt

(Bc)

if not too costly to collect - (Fr)

Charge - <sup>2 units</sup> (Blo) - (Bc) - BP - Cl<sup>2/3</sup> - FH - Fr - (Hi) - N - RW - Roch - RC - SLP - WSP - Win - Fa  
Mah - FF

except churches <sup>(1 group)</sup> (GMA)

except local pub - De - N

except public <sup>(1 group)</sup> (GMA) - <sup>min</sup> (NB) - SFA

mill levy <sup>(1 unit)</sup> (FH)

regular tax then grant - Mtkn

except school <sup>(min)</sup> (GV)

flat fee - <sup>(same)</sup> (Roch)

1% of regular tax rate GF - (Hi)

low class - ~~high~~ <sup>altern</sup> <sup>Too costly</sup>

undecided?

IF



E.4. Should tax exemption be used as a socio-economic incentive?

yes - <sup>40</sup>~~34~~ Leagues + 2 parts (9 had reservations, wanted it limited) - 79%

no - <sup>3</sup>~~2~~ Leagues + <sup>4</sup>~~3~~ parts - 3%

no agreement - 8 Leagues - 11%

If so, should there be a time limit on the exemption?

yes - <sup>51</sup>~~42~~ Leagues + 1 unit - 95%

any other limits?

periodic reconsideration - 11 Leagues

grant instead - 1 League + 2 parts

sluice - <sup>20</sup>~~19~~ Leagues

pollution - 8 Leagues

monetary limit - 6 Leagues

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In any case these should be very lively, exciting meetings. Use what you learned at the fall workshops to make them meaningful. And have fun!

possible must be allowed for discussion.

To all Boarders:

Please look this over - also the consensus questions. If you have any suggestions, let me know on or before Nov. 30 (Budget Building Day). I hope you're planning to attend my workshop on Dec. 5th. Thanks much. Mary

E. #

Should Tax exemption be used as a socio-economic incentive?

YES

AL - AI - AH - Be - Bla - Blo - BC <sup>3/4</sup> (BP) <sup>limited</sup> CL - Clo - CH <sup>controlled</sup> - Du - Ed - Ex - FH - Fr - GF - Hi - J - Mpls  
reservations 9  
MTRa - (NB) - N - O - RW - Rich - Rob - Rock <sup>limited</sup> - Rose <sup>limited</sup> - SAC - SLP - Way - WSP - WBL  
Wil - Win - Mah - Map <sup>spending</sup> - Mo - SLP <sup>tail gen.</sup> - SB - WT <sup>limited</sup>

No

(BC) <sup>1/4</sup> - (BP) <sup>1/2</sup> IF - (NB) <sup>1/4</sup> - RC <sup>unit</sup> - Rose <sup>min</sup> - (Mah)

depends.

Fa

no agreement

Burn - Buf - BP - CNH - De - GV - STA - SLP - STCV

If so, should there be a time limit on the exemption?

YES

AI - AH - Bla - Blo - Buf - CL - Clo - CH - (Cr) - CNH - De - Du - Ed - Ex - FH - Fr - EV - GF - GMA  
Hi - IF - J - Mpls - MTRa - NB - N - O - RW - Rich - Rob - Rock - RC - Rose - SAC - SLP - SLP  
Sh - Way - WSP - WBL - Wil - Win - Au - Fa - Mah - Map - Mo - STCV - SLP - SB - WT

Any other limits?

Periodic  
Reconsideration

AL - De - Buf - CH - MTRa - RW - Rose - SAC - SLP - WBL - Wil - Mah

Grant instead (Cr) IF - (MTRa) <sup>(some)</sup> - Fa



Slams

Age of buildings AI

Building Code AI

Inspected AI - Rich - Wil

Delayed payment - Blo - GMA - Hi

Prop. improvement - Be CH Clo - Ed - FH - Fr & F GMA - Hi - I - N - RW - Rich - SPC - Sh - Way  
Wil - Fa

Pollution

Grant rather than ex - BC - Ed - FH - Hi - Rich <sup>if</sup> Sh - Fa  
CNH

Industry

CL - FH (Ed) <sup>limit</sup> (Gu) <sup>limit</sup>

not industry - Fa

Monetary limit

AH - CNH - De - Rich - WSP - SPC

general or limited benefit?

De - <sup>limit</sup> (GV) - SPC - SPP - WBL

low-income  
elderly

SPC - POC



profit-making

38  
58  
36  
85  
12  
27  
49  
24  
37  
33  
15  
42  
53  
281  
195  
58  
44  
50  
83  
46  
77  
66  
21  
941  
118  
60  
63  
72  
36  
148  
36  
84  
85  
153  
46  
45  
175  
33  
33  
53  
20  
55  
53  
28  
54

3771 - 11%

E3 not  
yes

27 4870  
11 140  
26 4730  
53  
28 513

145

Time limit - not  
yes

41 4870  
63 260  
47 4610  
27  
49  
33  
260

E4 yes

41  
38  
58  
63  
36  
85  
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148  
84  
85  
374  
66  
54  
84  
45  
89  
53  
20  
55  
53  
28  
54

3861  
20  
3841

79%

No

12  
13  
26  
40  
36  
10  
10

147 - 3%

4  
49  
27  
27  
42  
53  
83  
45

153  
51  
530 - 11%

Mpl-941

SLP-374

Du-281

Ed-195

Au-175

SLP-153

Mtk-118

46% = 2237  
42.5% of total

BULLETIN EDITORS

METRO AREA LEAGUES

Do you have members who would enjoy having a foreign student live with them for a month? The Minnesota

International Center is looking for homes for foreign students entering regional colleges next fall. From mid-August to mid-September the students will be attending orientation activities at the University and their particular college. The four-week family stay is to be part of their orientation and at the same time offers the American family an opportunity to get acquainted with a student and learn about another country and its culture.

Perhaps you would like to mention this in your Bulletin. Now is the time to sign up for next fall. Anyone interested may contact Mrs. Kenneth C. Thompson, Minnesota International Center, University of Minnesota. 711 E. River Rd., Mpls. 55455. The phone is 373-3200.

19  
41 G.1

total membership reporting  
4300 - 472

58  
63  
23  
27  
49  
27  
37  
53  
38  
36  
85  
24  
14  
140  
195  
29  
16  
41  
46  
50  
66  
26  
273  
118  
11  
31  
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72  
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374  
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84  
45  
44  
2913

Direct Use E

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36

27

33

281

195

44

83

77

66

941

118

35

63

50

84

46

66

54

53

54

2464

1-204

P-24

C 14

14

26

15

50

17

30

9

94

215

23

33

7

14

50

41

26

102

16

31

44

111

42

10

44

809 same

Why -  
inequality = 26 + 4 parts

37

20

65

22

40

12

125

284

14

29

284

215

69

2735

61

2666 - 74%

878 - 24%

Parlo

58

85

47

33

42

281

195

39

83

77

66

118

60

44

72

36

45

85

153

66

84

175

33

53

54

2074 - 43%

streets

58

63

85

27

24

37

42

281

195

58

44

50

83

77

66

118

60

72

36

36

84

45

85

53

54

84

175

51

58

3544470 - 1/2 Mpls  
2767 = 57%

66%

2735

809

71

3615

2735 less

*League of Women Voters  
of Golden Valley*

JUNE BOARD MEETING cont'd

It was agreed that, in our conversation with each voter, we would state the following:

"My name is \_\_\_\_\_. I am a member of the League of Women Voters of Golden Valley. Tomorrow is the day to vote on the Park Bond Issue. The League supports the bond issue. I am calling to remind you to go out and vote".

Motion to adjourn was made and seconded. Meeting adjourned.

Sid Moss, Secretary



LWV of Minnesota, State Organization Service, U. of M., Minneapolis, Minn. 55455  
November 1967

FINANCING GOVERNMENT

BOARD REPORT FORM

Send one copy of this report to the League of Women Voters of Minnesota, 555 Wabasha, St. Paul, Minn. 55101 no later than March 11, 1968. Keep one copy for your files.

League

*Albert Lea*

Date

*Sep. 13, 1968*

Coverage:

Please evaluate your League's coverage of Financing Public Services, Property, Income and Sales Taxes, and Property Taxes: Probing Some Options.

Did all resource committee members have Property Taxes: Probing Some Options? *most all*

Did members have Property Taxes: Probing Some Options before unit meetings? *yes*

How many meetings did your resource committee have this year? *3* Last year? *3*

How many membership meetings did you have this year? *on financing govt* Units? *1* General? *1*

Last year? Units? *2* General?

Approximately how much membership participation was there? *18 present out of 28 members*

Was discussion good at units?

*fairly good*

Was coverage of first two publications adequate to give basic background for study and discussion of Property Taxes: Probing Some Options?

List other materials used:

*yes*  
*booklet on Committee for Economic Development*  
*(Fiscal Program for a Balanced Federalism)*  
*American Local Gov't - George Blau*

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue?

Why?

*general agreement we should depend less on property taxes*

2. Which governmental services can be most appropriately financed by property taxes?

*fairly general agreement that local public services (possibly schools) could be financed by property taxes*

Which services can be least appropriately financed by property taxes?

*did not find an answer to this*

Exemptions

1. Should there be a change in the limits for exempt property?

*yes*

If so, in which direction?

*fairly general agreement to lessen number of exemptions*

And if so, what criteria should be used for retaining, adding, or reducing exemptions?

*(we do not know)*

2. Should there be periodic reconsideration of the status of each exemption?

*yes - general agreement*

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received?

*yes general agreement*

4. Should tax exemption be used as a socio-economic incentive?

*yes - fairly general agreement*

If so, should there be a time limit on the exemption?

*Probably reconsideration  
periodically*

Any other limits?

Classification

1. Should there be more, less, or the same number of classifications as there are now?

*less definitely - general agreement*

If changed, what criteria should be used?

*we have not studied this enough  
to know*

Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other?

*fairly general agreement that there  
should be more uniform state regulations - salaries  
training, size of districts -*

LWV of Minnesota, State Organization Service, U. of M., Minneapolis, Minn. 55455  
November 1967

## FINANCING GOVERNMENT

### BOARD REPORT FORM

Send one copy of this report to the League of Women Voters of Minnesota, 555 Wabasha, St. Paul, Minn. 55101 no later than March 11, 1968. Keep one copy for your files.

League Alexandria Date Feb. 20, 1968

#### Coverage:

Please evaluate your League's coverage of Financing Public Services, Property, Income and Sales Taxes, and Property Taxes: Probing Some Options.

This resource material was covered thoroughly with the use of visual aids at the unit meeting. Unfortunately, with the turn-over of members plus the long time lapse between meetings many of our members appeared to be uninformed. Therefore the consensus was difficult to take.

Did all resource committee members have Property Taxes: Probing Some Options? Yes

Did members have Property Taxes: Probing Some Options before unit meetings? Yes

How many meetings did your resource committee have this year? one Last year? 3

How many membership meetings did you have this year? Units? 2 General? 0

Last year? Units? 4 General? 0  
(2 a.m. & 2 p.m.)

Approximately how much membership participation was there? Sixteen to eighteen at each unit meeting.

Was discussion good at units? Yes.

Was coverage of first two publications adequate to give basic background for study and discussion of Property Taxes: Probing Some Options? Yes, very good.

List other materials used: Previous charts from the last two years.  
No other material other than LWV.

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

#### General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue? Total agreement that the Minn. property tax should be less.  
Why? Property owners are definitely overtaxed. They are paying high tax plus state income tax. With the sales tax now, the property owner should be eased from such a tax load.



2. Which governmental services can be most appropriately financed by property taxes? Public services, ~~local welfare (some assistance from state)~~, corrections—Keep taxes here to be administered locally. Rehabilitation along with corrections institutions

Which services can be least appropriately financed by property taxes?  
Highways, private hospitals, welfare and conservation.

#### Exemptions

1. Should there be a change in the limits for exempt property? Yes.

If so, in which direction? Churches should pay for the services they receive locally (such as electricity) ~~the~~ Charitable organizations, such as homes that care for the aged. Revenue producing property owned by churches or other charitable organizations should be taxed. *Also added to the services they receive locally are fire protection & etc.*  
And if so, what criteria should be used for retaining, adding, or reducing exemptions?

Churches and their schools should not be taxed.

2. Should there be periodic reconsideration of the status of each exemption? Yes.

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received?

Yes

4. Should tax exemption be used as a socio-economic incentive?

Yes.

If so, should there be a time limit on the exemption?

Yes

Any other limits?

Age of the building. Must be done under the restrictions of building code, and work done ~~must~~ be inspected.

### Classification

1. Should there be more, less, or the same number of classifications as there are now?

Less

If changed, what criteria should be used?

Classifications for church property. Businesses using natural resources should be taxed higher.

~~Businesses. Taxed according to profit. So~~

Pollution control equipment should be exempt. Slums at a higher rate to force improvement.

### Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other?

Better <sup>qualified</sup> assessors ..higher salary <sup>any incentive</sup> to encourage interest in <sup>doing job</sup> job. Mandatory reappraisal done periodically. Have fewer assessors ..maybe run it county job for full time job. more kinds of property.

FINANCING GOVERNMENT

UNIT REPORT FORM

League Anoka

Date February 20, 1968

Unit \_\_\_\_\_

Attendance 16 (3 visitors)

Number Absent \_\_\_\_\_

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue? Same

Why? Same if appraiser is properly trained, A Fair and accurate appraisal is needed.

2. Which governmental services can be most appropriately financed by property taxes? Schools, police and fire protection.  
All services which are close to home - Local streets

Which services can be least appropriately financed by property taxes?

Highways

Exemptions

1. Should there be a change in the limits for exempt property? Yes

If so, in which direction? Less

And if so, what criteria should be used for retaining, adding or reducing exemptions? That which bebenefits all the people

instead of a certain faction, church, schools.

2. Should there be periodic reconsideration of the status of each exemption? yes

### Exemptions (cont'd.)

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received?

Yes - Fire and Police protection.

4. Should tax exemption be used as a socio-economic incentive? Yes

If so, should there be a time limit on the exemption?

This should be reviewed periodically. Elderly or retired people on fixed incomes who cannot pay their property taxes should be exempt.

Any other limits? After paying taxes for 40 or 45 years during their productive life they should not have to move simply because they are then unable to pay. They should not have to go on relief or welfare and be embarrassed by not being able to pay.

### Classification

1. Should there be more, less, or the same number of classifications as there are now?

One classification - state wide

If changed, what criteria should be used?

### Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other?

Full time, trained assessors - all paid by the state.  
Periodic re-training.



LWV of Minnesota, State Organization Service, U. of M., Minneapolis, Minn. 55455  
November 1967

FINANCING GOVERNMENT

BOARD REPORT FORM

Send one copy of this report to the League of Women Voters of Minnesota, 555 Wabasha, St. Paul, Minn. 55101 no later than March 11, 1968. Keep one copy for your files.

League Austin, Minnesota Date March 11, 1968

Coverage:

Please evaluate your League's coverage of Financing Public Services, Property, Income and Sales Taxes, and Property Taxes: Probing Some Options. Austin covered all these well in resource meetings, discussion units and also with an open general meeting with the State Resource Chr. to conduct a question and answer meeting. We conducted our consensus at unit meetings in Feb. Material was excellent and well received and thoroughly covered and understood.

Did all resource committee members have Property Taxes: Probing Some Options? yes

Did members have Property Taxes: Probing Some Options before unit meetings? yes

How many meetings did your resource committee have this year? one Last year? one

How many membership meetings did you have this year? two Units? one General? one  
Last year? Units? General?  
one one none

Approximately how much membership participation was there? attendance and participation by about one hundred and ten members of one hundred seventy. I would also add that the interest and understanding was very good.  
Was discussion good at units?

Was coverage of first two publications adequate to give basic background for study and discussion of Property Taxes: Probing Some Options? very good

List other materials used:

John Shannon's New Developments on the State Revenue Front

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue? less - perhaps no more

Why? Property tax has reached a saturation point. unfair to raise money solely by burdening the property tax payer further. Tax is now too high.

2. Which governmental services can be most appropriately financed by property taxes? Local- fire protection, police, parks, roads, courts, recreational facility.

Which services can be least appropriately financed by property taxes?

Health, Welfare and Education.

Here a slight divergence concerning federal control of education.

#### Exemptions

1. Should there be a change in the limits for exempt property?

If so, in which direction?

More restrictive.

we should review the church and social-economic exemptions and have more limits on these.

And if so, what criteria should be used for retaining, adding, or reducing exemptions?

There was general agreement on the reconsideration (periodic) of each exemption.

2. Should there be periodic reconsideration of the status of each exemption? yes

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received?

general agreement- yes

4. Should tax exemption be used as a socio-economic incentive?

Here there was some indecision. Time limits were discussed. ling that anything that produces profit be taxed.

A general fee

If so, should there be a time limit on the exemption?  
yes

Any other limits?

Classification

1. Should there be more, less, or the same number of classifications as there are now?

should be cut considerably

If changed, what criteria should be used?

more equity - eliminate favored groups.

Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other?

Higher salaries and better training for assessors. -

Enlarged staff

Mandatory reappraisal

Statewide assessment of industry

Larger districts

Equalization board should not be political

Assessment on real value(100 per cent ) of all property

Lowering the mill rate

FINANCING GOVERNMENT

BOARD REPORT FORM

Send one copy of this report to the League of Women Voters of Minnesota, 555 Wabasha, St. Paul, Minn. 55101 no later than March 11, 1968. Keep one copy for your files.

League ARDEN HILLS

Date Feb. 6, 1968

Coverage:

Please evaluate your League's coverage of Financing Public Services, Property, Income and Sales Taxes, and Property Taxes: Probing Some Options.

All were an every member publication in members hands before every meeting.

Did all resource committee members have Property Taxes: Probing Some Options?

yes

Did members have Property Taxes: Probing Some Options before unit meetings?

yes

How many meetings did your resource committee have this year? 1 Last year?

How many membership meetings did you have this year? Units? 4 General?

Last year? Units? 4 General?

Approximately how much membership participation was there?

38 out of 60 dues paying members

Was discussion good at units? excellent

Was coverage of first two publications adequate to give basic background for study and discussion of Property Taxes: Probing Some Options?

yes

List other materials used: The Free List-Wehrwein; Twin cities Tax Study Role of the States in Strengthening the Property Tax, Vol I and II. A Study of Revenue Sources to Supplement the Property Tax, LWV, Maine.

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue?

Less ~~Yes~~ - fairly general agreement ; minority viewpoint was that it should be the same as now.

1. most equitable

2. most flexible and productive

3. income tax a more fair measure of wealth--one strong opinion

4. not fair to older and low income people



2. Which governmental services can be most appropriately financed by property taxes?  
Those which serve the people--courts, police, fire, neighborhood parks, sanitation, streets, education. (general agreement)

Which services can be least appropriately financed by property taxes?

Welfare-general agreement  
Education less--significant divergencies

#### Exemptions

1. Should there be a change in the limits for exempt property?  
general agreement that there should be. one strong "no" vote.  
If so, in which direction?

There should be less exempt property. Two people ~~11~~ felt that church buildings could be taxed.

And if so, what criteria should be used for retaining, adding, or reducing exemptions?

1. more uniform
2. we need more information in black and white on what is exempted
3. services needed for police etc.
4. should pay tax if a profit is made
5. use it's put to as education or religious purpose
6. if operated in competition it should be taxed

2. Should there be periodic reconsideration of the status of each exemption?

Yes, fairly general agreement that if it actually were done every 6 years that was adequate

9 felt that it could be continuous

9 felt it should be done every 2 years

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received?

There was general agreement that they should pay a charge in lieu of taxes. 14 would exclude public schools, public colleges and public hospitals.

4. Should tax exemption be used as a socio-economic incentive?

General agreement --yes. It should depend on the use of the exemption (6 were undecided)

If so, should there be a time limit on the exemption?

yes- general agreement

Any other limits?

Depends on the category  
Monetary limit--for example, a percentage ; cost as compared to the value of the property.

#### Classification

1. Should there be more, less, or the same number of classifications as there are now?

general agreement--less

If changed, what criteria should be used?

1. fewer classifications
2. income and non-income producing property
3. prudent simplification

#### Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other?

General agreement on:

1. better salaries and training
2. larger assessment districts
3. state assessor- consultant for industrial - data and information provided by the state
4. more assessing done by state assessors for large industries.

FINANCING GOVERNMENT

BOARD REPORT FORM

Send one copy of this report to the League of Women Voters of Minnesota, 555 Wabasha, St. Paul, Minn. 55101 no later than March 11, 1968. Keep one copy for your files.

League Battle Lake, Minn Date 2-29-68

Coverage:

Please evaluate your League's coverage of Financing Public Services, Property, Income and Sales Taxes, and Property Taxes: Probing Some Options.

*very good report + discussion on Property, Income + Sales taxes.  
one report 2 financing public services + property taxes: Probing some options. Since p. taxes in general were lowered this year, we appreciated this publication.*  
Did all resource committee members have Property Taxes: Probing Some Options?

Did members have Property Taxes: Probing Some Options before unit meetings? *we have only one copy but most of us read it.*  
How many meetings did your resource committee have this year? 2 Last year? 1

How many membership meetings did you have this year? Units? General? 9  
Last year? Units? General? 9

Approximately how much membership participation was there? 15

Was discussion good at units? *very good, all members keep up to date by items in paper etc as well as League publications.*  
Was coverage of first two publications adequate to give basic background for study and discussion of Property Taxes: Probing Some Options?

List other materials used: *Local papers. P. tax lists. open discussion + individual views.*

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful. *Pretty well agreed.*

General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue? *less.*

Why? *It is an unfair tax to businesses.*

2. Which governmental services can be most appropriately financed by property taxes?

Which services can be least appropriately financed by property taxes?

### Exemptions

1. Should there be a change in the limits for exempt property?

If so, in which direction?

And if so, what criteria should be used for retaining, adding, or reducing exemptions?

2. Should there be periodic reconsideration of the status of each exemption?

yes

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received?

4. Should tax exemption be used as a socio-economic incentive?

no



If so, should there be a time limit on the exemption?

Any other limits?

Classification

1. Should there be more, less, or the same number of classifications as there are now?

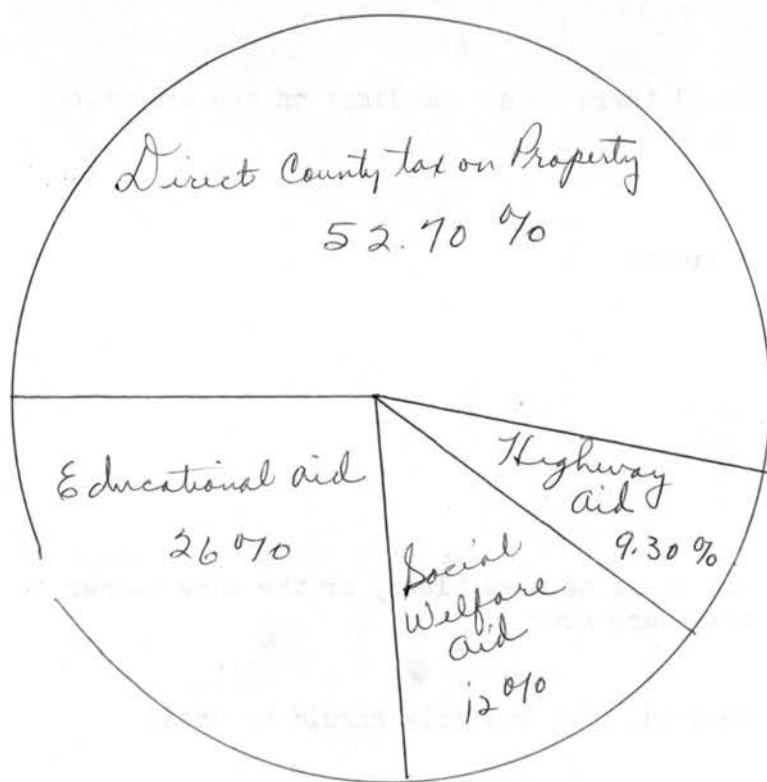
If changed, what criteria should be used?

Assessment

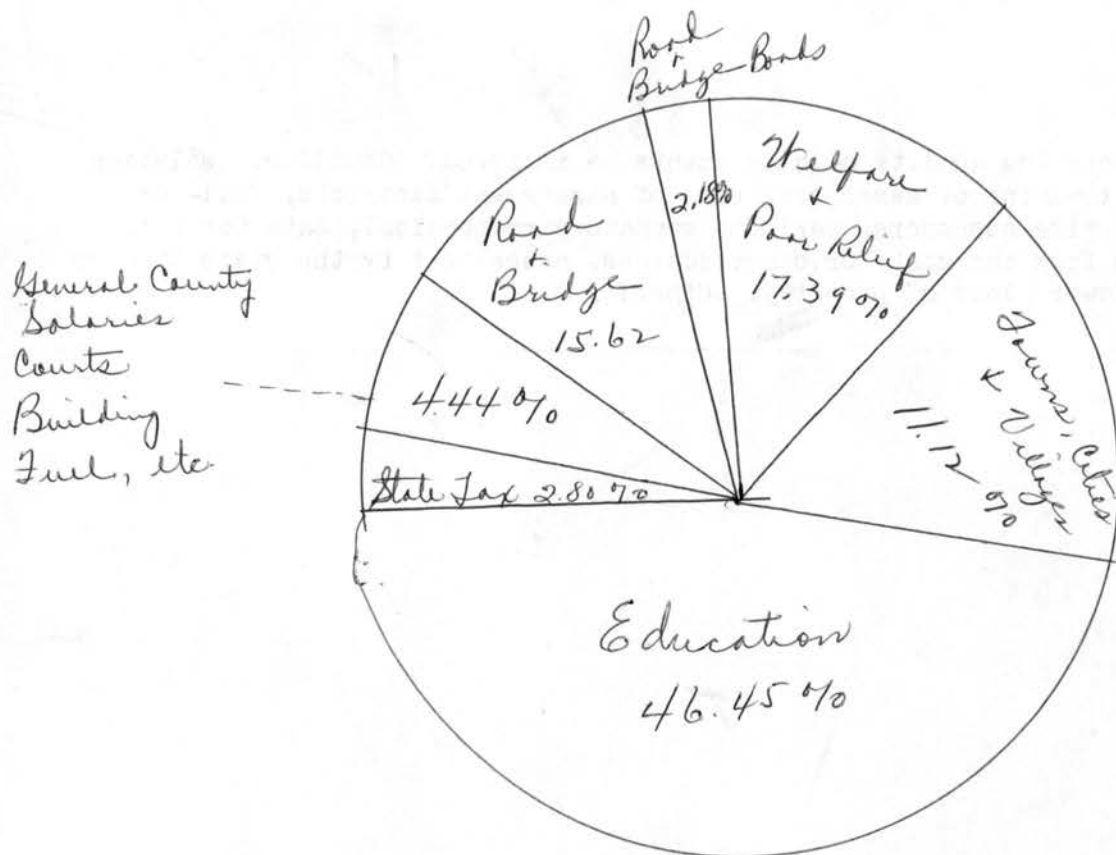
1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other?

over

## O. Tail County Revenues



## Ottertail County Expenditures



FINANCING GOVERNMENT

BOARD REPORT FORM

Send one copy of this report to the League of Women Voters of Minnesota, 555 Wabasha, St. Paul, Minn. 55101 no later than March 11, 1968. Keep one copy for your files.

League Bemidji Date February 6, 1968

Coverage:

Please evaluate your League's coverage of Financing Public Services, Property, Income and Sales Taxes, and Property Taxes: Probing Some Options.

The league coverage was excellent through their publications.

Many of our members felt that more time could well be spent on the study; impossible for group study, though because of such a full program.

Did all resource committee members have Property Taxes: Probing Some Options?  
yes

Did members have Property Taxes: Probing Some Options before unit meetings?  
yes

How many meetings did your resource committee have this year? 1 Last year? 1  
one meeting of entire committee, other meetings of small groups.

How many membership meetings did you have this year? 1 Units? 1 General?  
Last year? 1 Units? 1 General?

Membership is stressed at all time and visitors invited to all meetings

Approximately how much membership participation was there?

The majority participated, enthusiastically. Discussion was well conducted.

Was discussion good at units?  
Excellent in every unit.

Was coverage of first two publications adequate to give basic background for study and discussion of Property Taxes: Probing Some Options? yes

1. "The Role of States in Strengthening Property Tax."

2. "Federal and State Coordination of Personal  
Income Taxes."

List other materials used:

3. "Tax Overlapping in the United States."

4. "Measures of State and Local Fiscal Capacity and Tax

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

Except where indicated consensus was general.

General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue? Less

Why? Many areas now dependent on property taxes are of national concern and should be financed by income or sales tax.

Property taxes are no longer a reflection of the ability to pay.

2. Which governmental services can be most appropriately financed by property taxes?

Local public service costs: fire and police protection, streets, administration of local government.

- Which services can be least appropriately financed by property taxes?

Highways, welfare education (Some felt that a proportion of the cost of education should be borne by property tax.)

### Exemptions

1. Should there be a change in the limits for exempt property?

Yes strongly stated.

If so, in which direction?

Less exemption for property owned by federal and state governments receiving service from local governments.

Less exemption for charitable, religious and education organizations.

A strong general feeling that all receiving services should pay for them

And if so, what criteria should be used for retaining, adding, or reducing exemptions?

All pay a fair share of services.

Limitations within categories.

A feeling was expressed that further study is desirable.

2. Should there be periodic reconsideration of the status of each exemption?

Yes, definitely (difficult to administer)

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received?

Yes. (See 1 under exemptions)

4. Should tax exemption be used as a socio-economic incentive?

Yes



If so, should there be a time limit on the exemption?

Reevaluation within the time limit. ( Some members felt handicapped in this area because of lack of knowledge.)

Any other limits?

#### Classification

1. Should there be more, less, or the same number of classifications as there are now?

Fewer

If changed, what criteria should be used?

Market value rather than true value.

Criteria should be simplified.

Reduce number of classes so assessment procedure would be facilitated.

Should not cater to vested interests.

#### Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other?

Local assessors employed full time, better paid, impartial, and required to take training.

Assessors employed to work in conjunction with county assessors. Reappraisal consistent as well as periodic and mandatory.

LWV of Minnesota, State Organization Service, U. of M., Minneapolis, Minn. 55455  
November 1967

FINANCING GOVERNMENT

BOARD REPORT FORM

Send one copy of this report to the League of Women Voters of Minnesota, 555 Wabasha, St. Paul, Minn. 55101 no later than March 11, 1968. Keep one copy for your files.

League Blaine Date 3-4-68

Coverage:

Please evaluate your League's coverage of Financing Public Services, Property, Income and Sales Taxes, and Property Taxes: Probing Some Options.

Publications sent to all members

Unit study on each topic

Did all resource committee members have Property Taxes: Probing Some Options? Yes

Did members have Property Taxes: Probing Some Options before unit meetings? Yes

How many meetings did your resource committee have this year? 2 Last year? 3

How many membership meetings did you have this year? 1 Units? 3 General? 0  
Last year? 2 Units? 6 General? 0

Approximately how much membership participation was there? 22

Was discussion good at units? Yes

Was coverage of first two publications adequate to give basic background for study and discussion of Property Taxes: Probing Some Options?

Questionable - New league with new members. Our study has not been in depth.

List other materials used: Newspaper articles

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue? Less

Why? Because it is not equitable

2. Which governmental services can be most appropriately financed by property taxes?

Local services and education

Which services can be least appropriately financed by property taxes?

Welfare

### Exemptions

1. Should there be a change in the limits for exempt property?

If so, in which direction? Competitive business enterprises

under non-profit auspices re-evaluated. Consider exemptions of true non-profit entities.

And if so, what criteria should be used for retaining, adding, or reducing exemptions?

2. Should there be periodic reconsideration of the status of each exemption?

Yes, definitely!

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received?

Yes, under certain circumstances

4. Should tax exemption be used as a socio-economic incentive?

Yes

If so, should there be a time limit on the exemption?

Yes

Any other limits?

Classification

1. Should there be more, less, or the same number of classifications as there are now?

Less

If changed, what criteria should be used?

Would require further study to comment.

Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other?

We feel that, if these considerations could be met, a great many problems would be alleviated.



FINANCING GOVERNMENT

BOARD REPORT FORM

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League Bloomington Date 3-8-68

Coverage:

Please evaluate your League's coverage of Financing Public Services, Property, Income and Sales Taxes, and Property Taxes: Probing Some Options.

Financing Public Services-- very good  
Property, Income and Sales Taxes- adequate  
Probing Some Options- good

Did all resource committee members have Property Taxes: Probing Some Options? Yes

Did members have Property Taxes: Probing Some Options before unit meetings? Yes

How many meetings did your resource committee have this year? 5 Last year? 2  
Plus two workshops

How many membership meetings did you have this year? Units? 1 General?  
Last year? Units? General? 1

Approximately how much membership participation was there? Attendance was about 50%.  
Old members did contribute but very little from new members.

Was discussion good at units? Some units yes. New unit no.

Was coverage of first two publications adequate to give basic background for study and discussion of Property Taxes: Probing Some Options? Yes

List other materials used: Wherwein's articles for full committee. Available: Twin Cities Metro Area Tax Study. A fiscal Program for a Balanced Federalism. Citizens League report. Articles in The Reporter & Nations Business.  
Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue? (difficult question) Majority of units--Less  
Why? Not equitable--discourages home improvement--'67 Relief and Reform Act has done some equalizing. Fairly general

2. Which governmental services can be most appropriately financed by property taxes? General-- sanitation, water, police, local streets and parks, fire

Minority-- Shhools (not education)

Which services can be least appropriately financed by property taxes?

Fairly general--Highways

Welfare (discussion on county-state-federal basis, one level can't fulfill needs)

Undecided about Education (state should be able to enforce adequate standards with governmental units not willing to support adequate schools l.e. Minneapolis)

### Exemptions

1. Should there be a change in the limits for exempt property? Yes--all units

If so, in which direction? General--less exemptions

And if so, what criteria should be used for retaining, adding, or reducing exemptions? General--income producing and in competition with established business should be taxed.

2. Should there be periodic reconsideration of the status of each exemption? Yes--all units

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received? Yes (3 units)  
Charge in Lieu of (2 units)

Minority--indecision on state-owned property.

4. Should tax exemption be used as a socio-economic incentive? Yes--all units

If so, should there be a time limit on the exemption? Yes--General.

Minority--grants instead. Waiting period before full increase is due on home, i.e. St. Paul

Any other limits? General-- one facility (anti-pollution) is paid for it should be put on tax rolls.

Minority--when profit is shown, end exemption.

#### Classification

1. Should there be more, less, or the same number of classifications as there are now? Less--all units

If changed, what criteria should be used? General- complete change of structure of classification . Eliminate special interest groups. Study what other states have done.

#### Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other?

General--There should be qualifications standards. Required training, decent salaries, districts large enough to maintain an assessor or have a state trained or private professional assessor come in. Periodic state-wide mandatory reappraisal. More state involvement in procedures. (Appraisal would be more accurate if disinterested party did it.

FINANCING GOVERNMENT

BOARD REPORT FORM

Send one copy of this report to the League of Women Voters of Minnesota, 555 Wabasha, St. Paul, Minn. 55101 no later than March 11, 1968. Keep one copy for your files.

League Brooklyn Park Date Mar. 3

Coverage:

Please evaluate your League's coverage of Financing Public Services, Property, Income and Sales Taxes, and Property Taxes: Probing Some Options.

*Broad coverage, we devoted January unit meetings to the topic and have scheduled April meetings to this also.*

Did all resource committee members have Property Taxes: Probing Some Options? *yes*

Did members have Property Taxes: Probing Some Options before unit meetings? *yes*

How many meetings did your resource committee have this year? *1* Last year? *1*

How many membership meetings did you have this year? *2* Units? *General? none*

Last year? *Units? General? membership board member*

*had several + several copies*  
Approximately how much membership participation was there? *Very good membership discussion, well hashed out.*

Was discussion good at units? *yes*

Was coverage of first two publications adequate to give basic background for study and discussion of Property Taxes: Probing Some Options? *yes*

List other materials used: *A Fiscal Program for a Balanced Federalism. Committee for Economic Development.*

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue? *Less - general agreement.*

*Why? Sales taxes should constitute a portion of this revenue now. Several members felt that there should be a limit to the amount of property taxes charged. For example it should not exceed 5% of a man's income so retired people don't lose their home.*



2. Which governmental services can be most appropriately financed by property taxes?

*Services, fire, police protection, roads etc.*

Which services can be least appropriately financed by property taxes?

*Schools. Many felt that school buildings expenditures should be financed through a General Fund using sales taxes + income taxes. Since communities can't determine the kind of industries they may have. A dormitory type community has very stiff property taxes as compared with a community with a plum industry like Black Dog Plant at Savage.*

Exemptions

1. Should there be a change in the limits for exempt property?

If so, in which direction?

*Most felt the courts have been too lenient and liberal in their decisions.*

And if so, what criteria should be used for retaining, adding, or reducing exemptions?

*The profit + loss column. If they compete with private enterprise they should be taxed since they have an unfair advantage.*

2. Should there be periodic reconsideration of the status of each exemption?

*yes - unanimous*

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received?

*yes - general agreement. Most members liked the idea of charging fees for community services eg. curb + street maintenance etc. Fire + police protection.*

4. Should tax exemption be used as a socio-economic incentive?

*Members were equally divided on this. Many felt that slum owners be given a tax break if they improved their property. Others felt that other homeowners would be*

discriminated against. About half liked the idea of reverse incentive. Taxing blighted property more if they didn't improve and rewarding homeowners for improvements by not raising taxes. -3-  
If so, should there be a time limit on the exemption?

A tax break could be given by deducting what you put into your home from taxes as businesses do.

Any other limits?

Amortization over a period of time.

Limiting taxes of retired person. They should get a tax break.

Also many felt that they would be reluctant to give up their homestead exemptions if tax reform are not forthcoming.

#### Classification

1. Should there be more, less, or the same number of classifications as there are now?

Less - Rural & Urban & perhaps natural Resources specially classified.

If changed, what criteria should be used?

Furness!

#### Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other? Members were adamant!

Felt that the business of taxing should be handled in a business-like manner. It should be computerized. We should have full-time, college educated career people. Paid sufficiently, hired by the State Dept. of Taxation. We should get rid of the "Uncle George". Everyone should pay his fair share.

LWV of Minnesota, State Organization Service, U. of M., Minneapolis, Minn. 55455  
November 1967

FINANCING GOVERNMENT

BOARD REPORT FORM

Send one copy of this report to the League of Women Voters of Minnesota, 555 Wabasha, St. Paul, Minn. 55101 no later than March 11, 1968. Keep one copy for your files.

League BROOKLYN CENTER Date FEBRUARY 18, 1968

Coverage: CONSENSUS - Property Taxes: Probing some Options

Please evaluate your League's coverage of Financing Public Services, Property, Income and Sales Taxes, and Property Taxes: Probing Some Options.

Members had all publications - committee used background information (for selves) and charts in units(5) on Finance item. Local study on Property Taxes. Coverage was adequate, information was more than adequate- State Committee did great job. In my opinion, unfortunately for this item we now have Sales Tax (effects undetermined) and no real tax reform this put some parts and information in study in "gray area" and was detrimental to member interest.

Did all resource committee members have Property Taxes: Probing Some Options? Yes

Did members have Property Taxes: Probing Some Options before unit meetings? Yes

How many meetings did your resource committee have this year? 1 Last year?

How many membership meetings did you have this year? Units? General?

Last year? Units? General? on consensus one whole meeting-adequate

Approximately how much membership participation was there? 33 members at consensus good

Was discussion good at units? Yes

Was coverage of first two publications adequate to give basic background for study and discussion of Property Taxes: Probing Some Options?

Yes - all material exceptional as usual

List other materials used: Hatfield/  
article by John Shannon, An Analysis of Recent Tax Proposals.  
Brooklyn Center Tax publication, article by Hatfield, newspaper clippings,

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue? Fairly equally divided between less and

Why? same as now

Some wished to see effect of sales tax before the could determine less as no replacement tax could be determined for needed revenue. Those wishing less felt some services could be provided at (state ex. only) another governmental level and revenue (locally) could then be less.

2. Which governmental services can be most appropriately financed by property taxes? General agreement on "local" services- those that benefit property and are not mobile - as police, fire, sanitation, public works and local recreational facilities.

Minority felt school should also be included here (less than  $\frac{1}{4}$  of total group).

Which services can be least appropriately financed by property taxes?

WELFARE - everyone agreed  
EDUCATION -  $\frac{3}{4}$  agreed (see above)  
HIGHWAYS - Mentioned by  $\frac{1}{4}$  of group  
AIR POLLUTION - " " "

### Exemptions

1. Should there be a change in the limits for exempt property? Yes

Fewer exemptions.

If so, in which direction?

- |   |   |
|---|---|
| No general agreement but separate suggestions each carrying $\frac{1}{4}$ of group (same for below) | 1) periodic review<br>2) grants rather than exemptions<br>3) more definite lines drawn for what is taxable and what is not<br>4) Limit on exempt property |
|---|---|

And if so, what criteria should be used for retaining, adding, or reducing exemptions?

- 1) exempt public supported: charitable and or non-profit organizations (educational - church and one parsonage. Two would not exempt church property.
- 2) Commercial property non-exempt
- 3) Limit to church proper - not include parsonage/schools. Educational (private colleges) tied to tax base.
- 4) Tax income producing church and charitable property. Tax large cooperatives.

2. Should there be periodic reconsideration of the status of each exemption? Yes

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received? Yes for "local" services but methods preferred varied. 1) a charge in lieu of taxes to cover services 2) public supported institutions remain exempt (ex. federal property). 3) unable to determine how to assess.

4. Should tax exemption be used as a socio-economic incentive? Yes ( $\frac{3}{4}$ ) it's being done now 1) criteria based on public supported concerns (ex. air pollution). 2) rather a grant than exemption-money received after industry meets requirements 3) property improvement, business expansion in slum areas.  $\frac{1}{4}$  NO.



If so, should there be a time limit on the exemption? Yes ( $\frac{13}{4}$ )

Any other limits?

- 1) Tax limits on elderly with low income
- 2) Based on or at ALL not special interest
- 3) Geographic - housing defined by district
- 4) income

$\frac{1}{4}$   
 $\frac{1}{4}$   
 $\frac{1}{4}$   
 $\frac{1}{4}$

Classification

1. Should there be more, less, or the same number of classifications as there are now? Less - simplified or consolidated

If changed, what criteria should be used?

- 1) Liked Government Tax Study Committee recommendations
- 2) further study and recommendation by Citizens League
- 3) elimination between urban and rural land classification

$\frac{1}{4}$   
 $\frac{1}{4}$   
 $\frac{1}{4}$

Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other? General agreement- Periodic mandatory reassessment and Qualified full-time (trained) assessors  
 $\frac{5}{4}$  agreed State-wide industrial assessors, hired by state and Larger regional districts

- others
- 1) assessors pool
  - 2) state professional staff
  - 3) community billed for services
  - 4) civil service position
  - 5) state standard data

(sorry about fractions seems like general agreement on areas of concern but not on methods or specifics)

P. Plummer 561-6520

Comments from the Board:

Felt we could very well

study sales tax - must

reform, inequities & effects & impact - prepare us (League) to lobby for changes

(Local Letter - Metro Tax Study, ex. of info available)

LWV of Minnesota, State Organization Service, U. of M., Minneapolis, Minn. 55455  
November 1967

FINANCING GOVERNMENT

BOARD REPORT FORM

Send one copy of this report to the League of Women Voters of Minnesota, 555 Wabasha, St. Paul, Minn. 55101 no later than March 11, 1968. Keep one copy for your files.

League Burnsville Provisional League of Women Voters Date February 7, 1968

Coverage:

Please evaluate your League's coverage of Financing Public Services, Property, Income and Sales Taxes, and Property Taxes: Probing Some Options.

Both of these publications were extremely useful as membership resource pieces. Judging from discussion they were well read.

Did all resource committee members have Property Taxes: Probing Some Options? Yes

Did members have Property Taxes: Probing Some Options before unit meetings? Yes

How many meetings did your resource committee have this year? 2 Last year? 4

How many membership meetings did you have this year? 1 Units? x General?

Last year? 1 Units? x General?

Approximately how much membership participation was there? Good participation by the 51% of the membership in attendance.

Was discussion good at units?

Yes

Was coverage of first two publications adequate to give basic background for study and discussion of Property Taxes: Probing Some Options? Yes

List other materials used:

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue?

Less

Why?

2. Which governmental services can be most appropriately financed by property taxes?

a. Local services

Which services can be least appropriately financed by property taxes?

State wide services, transportation -- water pollution

Exemptions

1. Should there be a change in the limits for exempt property? Yes

If so, in which direction?

Remove more property from exemption list.

And if so, what criteria should be used for retaining, adding, or reducing exemptions? Any function in competition with private enterprise should be taxed.

Profit making enterprises should be taxed.

2. Should there be periodic reconsideration of the status of each exemption? Yes, every 5 to 6 years

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received? Yes

4. Should tax exemption be used as a socio-economic incentive? Some felt that homestead and low income should be given incentive. Incentive to rental property improvement to the extent that property is not up-graded

beyond present economic levels of tenants. Some felt new business should be given exemption of three years or certain percent of profit whichever comes first.

-3-

If so, should there be a time limit on the exemption? No agreement

Any other limits? No

#### Classification

1. Should there be more, less, or the same number of classifications as there are now?

Less

If changed, what criteria should be used? Highly specialized  
classifications should be eliminated.

#### Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other?

1. Full time trained assessors with adequate salaries.

2. Certification of assessors

3. Assessors should not assess in own community -- for fear of losing objectivity. They should be rotated periodically.

4. Small communities should share assessors.

Why does the state assess airlines but not trucking, railroads, or buses?



LWV of Minnesota, State Organization Service, U. of M., Minneapolis, Minn. 55455  
November 1967

FINANCING GOVERNMENT

BOARD REPORT FORM

Send one copy of this report to the League of Women Voters of Minnesota, 555 Wabasha, St. Paul, Minn. 55101 no later than March 11, 1968. Keep one copy for your files.

League BUFFALO LEAGUE OF WOMEN VOTERS Date Feb. 15, 1968

Coverage:

Please evaluate your League's coverage of Financing Public Services, Property, Income and Sales Taxes, and Property Taxes: Probing Some Options.

All league members, including new members, were provided with the three background publications. Old members who had participated in the past programs were of course better oriented but our new members proved to be eager questioners with many good opinions of their own.

Did all resource committee members have Property Taxes: Probing Some Options? Yes

Did members <sup>Yes</sup> have Property Taxes: Probing Some Options before unit meetings? Yes

How many meetings did your resource committee have this year? One Last year?

How many membership meetings did you have this year? Units? General? One  
Last year? Units? General? One

Approximately how much membership participation was there? About 15 members  
attended the general meeting.

Was discussion good at units? Yes

Was coverage of first two publications adequate to give basic background for study and discussion of Property Taxes: Probing Some Options? Yes.

List other materials used: Articles from the Mpls Star and Trib.  
Dulton Case review (Earl F. Colborn, Jr., Chairman)  
C. E. D. Financing State Gov.

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue?  
Minn. should depend less on property tax to help encourage better housing for poor, for homeowners, and for those on fixed incomes.  
Why?

2. Which governmental services can be most appropriately financed by property taxes? ~~Service~~ Services most appropriately financed by property taxes are those serving the property such as police, fire, sanitation and education. Provision must be made for state wide tax to supplement education in poor areas.

Which services can be least appropriately financed by property taxes?  
Services which involve more than local interest. (National defense)

#### Exemptions

1. Should there be a change in the limits for exempt property?

Should be a change in the limits for exempt property.

If so, in which direction?

A study should be made of exemptions of religious and charitable and other exempt properties with the hope of eliminating or changing the status of some of these properties.

And if so, what criteria should be used for retaining, adding, or reducing exemptions?

1. Services they receive from the community
2. Is the institution being used solely for religious / charitable purposes?

2. Should there be periodic reconsideration of the status of each exemption?

Yes

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received?

Exempt property that has its status changed should be taxed like any other piece of property to avoid setting up still another classification.

4. Should tax exemption be used as a socio-economic incentive?

This was not agreed on. One group felt it would be wise to give 5-10 years of tax relief to aid a fledgling concern, / About half the group felt taxes are so inconsequential in the beginning of a new enterprise as to not be important.

If so, should there be a time limit on the exemption?

Yes

Any other limits?   Reevaluated in case it becomes quickly self supporting or profit making.

#### Classification

1. Should there be more, less, or the same number of classifications as there are now?

Less

If changed, what criteria should be used?

No differentiation between rural and urban in assessments considering the difference in mill rate levied.

#### Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other?

Standardized instruction for assessors was recommended.

State assessors for large industry.

The area of greatest discussion centered around Exemptions - so in pointing a direction for further action and study. I suggest - This area - Are there figures available about how much St Paul, for instance, loses in taxes due to its concentration of State building, Colleges, hospital & churches? - Perhaps some figures for an average small town etc - We floundered a bit for lack of hard facts & figures -

LWV of Minnesota, State Organization Service, U. of M., Minneapolis, Minn. 55455  
November 1967

FINANCING GOVERNMENT

BOARD REPORT FORM

Send one copy of this report to the League of Women Voters of Minnesota, 555 Wabasha, St. Paul, Minn. 55101 no later than March 11, 1968. Keep one copy for your files.

League Cass Lake, Minnesota Date March 1, 1968

Coverage:

Please evaluate your League's coverage of Financing Public Services, Property, Income and Sales Taxes, and Property Taxes: Probing Some Options.

We have covered this item very thoroughly devoting 2 meetings to "Financing Public Services" and 1 meeting to each of the other two. We used charts, discussions, et .

Did all resource committee members have Property Taxes: Probing Some Options? Yes

Did members have Property Taxes: Probing Some Options before unit meetings? Yes

How many meetings did your resource committee have this year? 1 Last year? 1

How many membership meetings did you have this year? Units? General? 1

Last year? Units? General? 1

Approximately how much membership participation was there? Almost 100%

Was discussion good at units? Excellent

Was coverage of first two publications adequate to give basic background for study and discussion of Property Taxes: Probing Some Options? Yes, definitely

List other materials used: Newspaper clippings, tax information from County Treasurer

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue? General agreement that Minnesota should depend less on property taxes as a source of revenue. Why?

Income Tax and sales tax more equitable



2. Which governmental services can be most appropriately financed by property taxes?

Those which would benefit the owner paying the taxes such as local services including fire and police protection, street improvement, and the like

Which services can be least appropriately financed by property taxes?

Hospitals, Highways, Welfare

#### Exemptions

1. Should there be a change in the limits for exempt property?

General agreement - Yes

If so, in which direction?

Cut down number of exempt properties

And if so, what criteria should be used for retaining, adding, or reducing exemptions?

Reducing exemptions on: Income producing property

No exemption wherever commercial competition is involved

No exemption where property is used in lieu of payment of salary

2. Should there be periodic reconsideration of the status of each exemption?

Yes

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received?

Yes - church property as an example

4. Should tax exemption be used as a socio-economic incentive?

Yes - to bring in industry and for improvements

If so, should there be a time limit on the exemption?

Yes - Possibly a period long enough to permit industry to become well-established

Any other limits?

#### Classification

1. Should there be more, less, or the same number of classifications as there are now?

Less

If changed, what criteria should be used?

No real agreement. Some suggested that there be no differentiation between urban and local

#### Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other?

The assessment districts should be larger units formed by combining counties.

Assessors should receive more and better training and be paid higher salaries. This should be a full-time job.

Periodic mandatory reappraisals should be specified

Assessors need more training on land values and property increases. Training should be done yearly by the state.

State assessor should assess all industrial property

#### LEAGUE'S PROGRAM NEXT YEAR

Members showed concern over the passing of the Sales Tax when voter was led to believe that a sales tax would not be enacted. League should be strongly opposed to any increase in the per cent of the sales tax or extending its coverage over items not now included, especially food and clothing.

INFORMATION: On property tax and other possible sources

FINANCING GOVERNMENT

BOARD REPORT FORM

Send one copy of this report to the League of Women Voters of Minnesota, 555 Wabasha, St. Paul, Minn. 55101 no later than March 11, 1968. Keep one copy for your files.

League Cloquet

Date January 17 1968

Coverage:

Please evaluate your League's coverage of Financing Public Services, Property, Income and Sales Taxes, and Property Taxes: Probing Some Options.

*All three units were asked by means of the local news letter to review "Financing Public Services" and to review and read Property Taxes: Probing Some Options. The consensus questions were also printed in the local news letter to help formulate opinions.*

Did all resource committee members have Property Taxes: Probing Some Options? *yes*

Did members have Property Taxes: Probing Some Options before unit meetings? *yes*

How many meetings did your resource committee have this year? *one* Last year? *one*

How many membership meetings did you have this year? Units? *one* General? *none*  
Last year? Units? *one* General?

Approximately how much membership participation was there? *All members present took part in Units one & three. 60% of Unit two took part. (Unit 1 - 6 present, 5 absent, Unit 2 - 12 present, 3 absent, Unit 3 - Six present, 5 absent)*

Was discussion good at units? *quite good*

Was coverage of first two publications adequate to give basic background for study and discussion of Property Taxes: Probing Some Options? *yes*

List other materials used: *Minnesota Voter, Sept.-Oct. '67 "Tax Reform & Relief Act of '67", Meaningful meetings, Talks on Consensus by Mrs Colburn, Vol 1 & 2 of "The Role of the States in Strengthening the Property Tax."*

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue? *Less*

Why? *It is unfair to property owners on fixed incomes (retirees), it discourages improving property, it is inequitable, might discourage industry. Many thought sales tax better source of income. One minority report suggested lotteries for some services, another wanted all state financing from sales taxes.*

2. Which governmental services can be most appropriately financed by property taxes?

*Local government (city <sup>and</sup> county) or city street, fire and police protection. Unit 3 suggested education, welfare and police. Unit 2 said education should not be financed by property taxes.*

Which services can be least appropriately financed by property taxes?

- Unit 1 Operation of state govt should be from income and sales taxes.  
Unit 2 There is inequality in using property taxes to finance education.  
Unit 3 State recreation, highways, govt institutions (hospitals, prisons) should not be financed by property taxes.*

### Exemptions

1. Should there be a change in the limits for exempt property?

*yes*  
If so, in which direction? *Any service supported by taxes should not be paying taxes. Churches and charities using local services should pay for them. Property exemptions should be narrowed and religious charitable & educational groups making profits on business endeavors should pay taxes on such profits.*

And if so, what criteria should be used for retaining, adding, or reducing exemptions?

*If a religious, charitable or educational group has a profit making ~~group~~ <sup>business</sup> it should be paying taxes on the income. Some feeling that churches should not have tax exempt homes for ministers. Better to pay ministers more and let him buy home.*

2. Should there be periodic reconsideration of the status of each exemption?

*yes*

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received?

*A strong yes from all units, leaning more to a charge for services, not taxing.*

4. Should tax exemption be used as a socio-economic incentive?

*In a limited way, for a limited time. Might help improve slums or could be used to induce industry to move into slum areas.*



If so, should there be a time limit on the exemption?

*yes*

Any other limits? *It was suggested in one unit that property be assessed on a land use basis rather than condition of cost of building or home. Higher tax rates for income producing or city center or industrial property, lower rates on waste lands.*

#### Classification

1. Should there be more, less, or the same number of classifications as there are now?

*There should be fewer classifications.*

If changed, what criteria should be used?

*We seemed not to sure how to do this. Some thought that homes, both rural and urban, owned or rented should be in one classification.*

#### Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other?

*The use of full-time assessors, trained for their job, with adequate pay and an assessment district large enough to support them should be used. One unit suggested they be hired by the state and should not be a local resident. One unit wanted assessments made on a full time continuous basis. One unit said state should assess industry, railroads, gas and electrical lines to insure uniformity.*

State Board copy

LWV of Minnesota, State Organization Service, U. of M., Minneapolis, Minn. 55455  
November 1967

FINANCING GOVERNMENT

BOARD REPORT FORM

Send one copy of this report to the League of Women Voters of Minnesota, 555 Wabasha, St. Paul, Minn. 55101 no later than March 11, 1968. Keep one copy for your files.

League

Columbia Heights

Date

2/18/68

Coverage:

Please evaluate your League's coverage of Financing Public Services, Property, Income and Sales Taxes, and Property Taxes: Probing Some Options.

*Our coverage was fairly thorough. All three publications were given to all the members. They were a basis for discussion by the committee and by the members.*

Did all resource committee members have Property Taxes: Probing Some Options? *yes*

Did members have Property Taxes: Probing Some Options before unit meetings? *yes*

How many meetings did your resource committee have this year? */* Last year? */*

How many membership meetings did you have this year? Units? */* General?

Last year? Units? */* General?

Approximately how much membership participation was there? *Approx. 90% participated on one or more topics.*

Was discussion good at units? *Basically yes; a little weak on several points.*

Was coverage of first two publications adequate to give basic background for study and discussion of Property Taxes: Probing Some Options? *yes*

List other materials used: *newspaper clippings, series from Star on exemptions, the Role of the State in Strengthening the Property Tax, Vols. I & II, Conclusions & Recommendations, etc. from Citizens League.*

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue?

*Same as now, not more. (general agreement)*

Why? *Most feel property taxes are as high as they can go (gen. agreement). Uncertainty as to what the real estate burden will be with new sales tax (gen. agreement).*

2. Which governmental services can be most appropriately financed by property taxes?

Police, fire, sanitation, utilities, parks, recreation, courts - those local in character.  
(general agreement)

Which services can be least appropriately financed by property taxes?

Welfare (general agreement).  
Education (fairly general) Here a minority felt that more outside aid would result in more undesired outside control

#### Exemptions

1. Should there be a change in the limits for exempt property? yes (gen. agree.)

If so, in which direction? number of exemptions should be reduced (gen. agree.) There should be stricter limits and more restrictive use of exemptions. (gen. agreement)

And if so, what criteria should be used for retaining, adding, or reducing exemptions? Property which is used directly for charitable, religious or educational purposes should remain exempt; those properties which are profit-making should not be tax exempt (general agreement).

2. Should there be periodic reconsideration of the status of each exemption? yes (gen. agreement)

Each exemption should have to prove it is not making a profit if there is a doubt (fairly general.)

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received? Appro. 2/3 of

the members feel that a fair share should be paid to local community. Appro. 1/3 feel that if the property is used directly for religious, educational or charitable purposes, no taxes or charges should be paid.

4. Should tax exemption be used as a socio-economic incentive?

yes, in a very carefully controlled way, to clean up our slums (gen. agreement).



If so, should there be a time limit on the exemption? *yes, a carefully controlled time limit should be used until the property is able to pay for itself (general agreement.)*  
Any other limits?

*Limit it to slums and check progress periodically (general agreement). (There did not seem to be any enthusiasm for pollution control, open land, etc. although these topics were brought into the discussion).*

Classification

1. Should there be more, less, or the same number of classifications as there are now?

*Less (general agreement.)*

If changed, what criteria should be used? *Simplify (general agreement). Suggestions ranged from studying other states' systems to making new classifications more public (if they arise). Should not be enlarged for special interest groups. Should be no distinction between urban and rural (gen. agreement).*

Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other?

*State should assess all industry (gen. agree.)  
All assessors should be better trained and better paid (gen. agreement).*

*About  $\frac{1}{3}$  of the members feel that perhaps computers could be used more.*

*About  $\frac{2}{3}$  of the members feel that the state should enforce standards of assessing, should eventually tax at 100% of full and true value after a period of years to work this out. There should be mandatory reappraisals periodically and the ratio of full and true*



value should be standardized with small leeway. (Here a minority viewpoint was that the ratio being used should be printed on the individual's tax form.) About 43 also feel that the instructions and training offered to assessors should be mandatory for all of them and that some of the taxing units be enlarged (in the sparsely populated counties).

In answer to state board's request in Jan. board memo:

The board felt no more consensus before the legislative session! Realizing we are not going to achieve any grand-scale tax revolution, perhaps it would be wisest to work ~~for~~ certain areas we do agree on - perhaps abolishing the urban-rural differentiation if this shows promise. Also we felt we were rather weak in the classification and assessment areas and would perhaps need more study here before doing much with them.

Have waited for the  
other units to send  
their report, but since they  
haven't, will send this,  
in case it might be a wee  
bit of help.

Ernest Helwag.

FINANCING GOVERNMENT

UNIT REPORT FORM

League Crookston

Date Jan. 4, 1968

Unit Fertile III

Attendance 7

Number Absent 7 (Bitter Cold evening)

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue? *The same as now at least, and likely more.*  
Why?

*It would seem the property tax must be kept to meet the demands of the schools, and to support local govt. A minority is in favor of retaining the inventory tax. (several husbands are merchants).*

2. Which governmental services can be most appropriately financed by property taxes? *Schools, county and local governments, police & fire protection.*

Which services can be least appropriately financed by property taxes?

*State highways, state patrols, welfare, state government.*

Exemptions

1. Should there be a change in the limits for exempt property?

If so, in which direction? *There should be less tax exempt property.*

And if so, what criteria should be used for retaining, adding or reducing exemptions?

*The income property owned by schools should not be tax exempt. Wild life and recreation areas that benefit only a few should not be tax exempt.*

2. Should there be periodic reconsideration of the status of each exemption?

*Yes, in order to determine if they give enough general good to each tax exemption, if not too costly to reconsider.*

### Exemptions (cont'd.)

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received?

*Yes, if it wouldn't be so difficult to collect that it would cost more than the exemption. Many pay light & water, and all should.*

4. Should tax exemption be used as a socio-economic incentive?

*Most favor an outright grant instead.*

If so, should there be a time limit on the exemption?

*If exemptions are given, a definite time limit should be set.*

Any other limits?

*Depending on the type of business, the service it gives and the profit it makes, but 2-3 yrs. would seem sufficient.*

### Classification

1. Should there be more, less, or the same number of classifications as there are now?

*Not more, there is already much class juggling. It would seem more would complicate things. Suggest less.*

If changed, what criteria should be used?

*It would seem each class could be defined more fully to help both assessors and taxpayers. A simplification act suggested in 1967 legislature seems reasonable to do. Perhaps a lower level of taxation is necessary.*

### Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other?

*By regular training programs. The qualifications for applicants could be higher. It could hardly be full time, for to be fair, all assessments would have to be at the same time of year. Pay could be in ratio to the number of homes visited.*



FINANCING GOVERNMENT

BOARD REPORT FORM

Send one copy of this report to the League of Women Voters of Minnesota, 555 Wabasha, St. Paul, Minn. 55101 no later than March 11, 1968. Keep one copy for your files.

League Crystal- New Hope Date February 26, 1968

Coverage:

Please evaluate your League's coverage of Financing Public Services, Property, Income and Sales Taxes, and Property Taxes: Probing Some Options.

As this has been a three year study, each publication received maximum coverage during the year it was released and designated as the focus of study. During the second and third year of work on this subject, the publications from the previous years' work was used as review and reference material.

Did all resource committee members have Property Taxes: Probing Some Options?

Yes.

Did members have Property Taxes: Probing Some Options before unit meetings?

Yes.

How many meetings did your resource committee have this year? One. Last year?

How many membership meetings did you have this year? Units? General?

Last year? Units? General?

Approximately how much membership participation was there?

Much interest was shown in this topic, as evidenced by large attendance of both members and guests at unit meetings.

Was discussion good at units?

We felt discussion was excellent.

Was coverage of first two publications adequate to give basic background for study and discussion of Property Taxes: Probing Some Options?

Yes.

List other materials used:

The Minnesota Voter-- September-October, 1967.

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue? One third of our members said more, one third said less, and one third said the same as now.

Why?

Those saying more felt this could be achieved without added hardship to anyone by returning property now tax-exempt to the tax rolls.

Some saying less felt an increased income tax would be more equitable and would yield greater revenue. There was some concern shown for the elderly property owner who finds property tax a real burden.

-2-

2. Which governmental services can be most appropriately financed by property taxes?

All agreed that local services are most appropriately financed by property tax. Also mentioned were parks, recreation, and street maintenance.

Which services can be least appropriately financed by property taxes?

Most agreed that schools and highways are least appropriately financed by property taxes. Also mentioned were state services and state hospitals.

Exemptions

1. Should there be a change in the limits for exempt property?

Yes.

If so, in which direction?

Church property, with the exception of the church proper itself, should be taxed. Any money making business or organization should be taxed. Non-profit tax exempt groups should be re-examined periodically. Much less property should be considered tax-exempt.

And if so, what criteria should be used for retaining, adding, or reducing exemptions?

The money-making factor should be a deciding one in granting tax exemption. Delineation between publicly and privately owned property should be made clear.

2. Should there be periodic reconsideration of the status of each exemption?

All units agreed on this with an emphatic YES!

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received?

All units agreed in favor of this, with one member opposed.

4. Should tax exemption be used as a socio-economic incentive?

Great diversity of opinion on this one. Some members could make no decision on this point. Others felt incentive is desirable. Some were opposed to exemptions to owners of slum property,

in the belief that absentee landlords would make no improvement in their properties and would benefit from the exemption. Many were in favor of some exemption to owner occupied dwellings as an incentive. All agreed in favor of exemption for air and water pollution control equipment and installation.

-3-

If so, should there be a time limit on the exemption?  
Time limit and/or use limit.

Any other limits?  
Price limit.

Suggestion was made that businesses pay more taxes until they take action to relieve pollution.

#### Classification

1. Should there be more, less, or the same number of classifications as there are now?

All agreed that Minnesota should have less classifications than we have now.

If changed, what criteria should be used?

Majority felt that specific information on present classifications was needed in order to make a decision. Some members felt we might review the systems used in other states. One unit suggested classifications be reduced to three--commercial, agricultural, and residential.

#### Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other?

All agreed that the quality of assessments could be improved if better salaries were paid, if assessors would be full time, adequately trained people, and if industrial specialists could be provided by the state. Majority agreed that these full time people be assigned larger assessing districts for greater efficiency and more equitable assessment.

LWV of Minnesota, State Organization Service, U. of M., Minneapolis, Minn. 55455  
November 1967

FINANCING GOVERNMENT

BOARD REPORT FORM

Send one copy of this report to the League of Women Voters of Minnesota, 555 Wabasha, St. Paul, Minn. 55101 no later than March 11, 1968. Keep one copy for your files.

League Deephaven

Date February 12, 1968

Coverage:

Please evaluate your League's coverage of Financing Public Services, Property, Income and Sales Taxes, and Property Taxes: Probing Some Options.

This material was used extensively.

Did all resource committee members have Property Taxes: Probing Some Options? Yes

Did members have Property Taxes: Probing Some Options before unit meetings? Yes

How many meetings did your resource committee have this year? 3 Last year? 2

How many membership meetings did you have this year? Units? 2 General? 0  
Last year? Units? 0 General? 1

Approximately how much membership participation was there?

75% of membership attended meetings; practically 100% participation in  
Was discussion good at units? Yes discussion

Was coverage of first two publications adequate to give basic background for study and discussion of Property Taxes: Probing Some Options?

Generally yes; additional information felt desirable is mentioned elsewhere  
List other materials used: in consensus report.

MPC Metropolitan tax study; Citizens League Property Tax Assessment Review  
Committee Report; Minnesota Voter Sept-Oct. 1967; personal conversations with Henn.  
Consensus: In answering the following, indicate if there seemed to be general County  
agreement, fairly general, no agreement or significant divergencies. Assessor &  
Please report minority viewpoints expressed. Add any comments you employees  
feel would be helpful. of State  
Prop. Tax Dept.

General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue?

Why?

See attached.



2. Which governmental services can be most appropriately financed by property taxes?

Those that benefit the property on which the tax is imposed.

- Which services can be least appropriately financed by property taxes?

Those services that benefit the state as a whole.

#### Exemptions

1. Should there be a change in the limits for exempt property? Yes.

If so, in which direction?

The Deephaven League feels exempt property should be more limited.

And if so, what criteria should be used for retaining, adding, or reducing exemptions?

See attached.

2. Should there be periodic reconsideration of the status of each exemption?

Yes, especially the profit-making enterprises. One person felt very strongly that there should be a state board or commission whose sole responsibility would be to periodically re-examine every category of tax-exempt property.

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received?

Yes, except for local public property. The League feels that State and Federal property should pay service charges to the municipality in which it is located. One person expressed the opinion that imposition of service charges might discourage government projects but this was not the general feeling of the League. Another person felt quite strongly that public property should not be assessed service charges.

4. Should tax exemption be used as a socio-economic incentive?

See attached.

If so, should there be a time limit on the exemption? Yes.

Any other limits?

Amount of land exempted.

Who will benefit: general benefit (water pollution control) vs. limited benefit (Guthrie Theater).

Dollar limit: property improvements should be limited to some percentage of original value.

Classification

1. Should there be more, less, or the same number of classifications as there are now? - Less. - - -

If changed, what criteria should be used?

Efficiency in administering

Equitability

Ability to pay

Promotion of economic growth in state

The League feels that there is merit in having more than one classification but that the present structure is much too bulky. We feel, also, that we did not have enough knowledge and information to make a truly sound decision.

Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other?

We feel that some training should be mandatory especially in the metropolitan areas in order to make assessment procedures more equal. The evening unit felt quite strongly that assessors should be hired and trained by the state, or at the least a true County Assessor system be established. The morning unit felt, too, that assessment at the state level would be more equitable but that local assessors are desirable outstate in that they have better knowledge of the area being assessed. This could be solved by having the requirement that any assessor must live in the area for which he is responsible.

The morning unit felt that the training required, whether it be formal training or an apprentice-type approach, should be related to density of population and should be required for those assessors working half-time or more.

The League feels that no matter what the assessment practice is, there should be a strong state or county equalization board to which a taxpayer may appeal his tax.

(over)

We feel generally that it is more important that taxes are equitable within the county (or assessing district) than between counties. The question was raised but never resolved as to whether the county or the school district is the better basis for making assessments.

It was felt that while market value may be a valid basis for establishing property tax base, this value is hard to determine in the case of older homes which do not change hands often and that there is too much personal error possible resulting in striking inequalities.

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We would like to study the sales tax in more depth and any other phase of our tax structure which will enable us to be prepared to take action on sales and property tax bills and riders as they come before the 1969 legislature. In order to do this we feel that a more thorough study of the tax structure of other states would be extremely helpful.

FINANCING GOVERNMENT - Concensus Report - Deephaven League - February 12, 1968

General

1. We would like to see Minnesota depend less on the property tax and we feel that the income tax is a more equitable tax. However, we would not like to give up the power to tax locally for those services we wish to provide for ourselves.

In answering this question the Deephaven League felt a definite lack of information as to how other states provide the services they do without relying so heavily on the property tax, and, as a corollary to this, what other sources of revenue other states use which Minnesota does not or perhaps has not considered.

Exemptions

1(c).

The League feels generally that four criteria should be used in determining which property shall be tax exempt:

- 1) Original intent. The League feels that exempt property should be limited to the original intent of exemptions, that is, to exempt only that property which provides services which would otherwise have to be provided by government.
- 2) Government vs. non-government property. The League feels generally that government property should retain its tax-exempt status and that reduction of exemptions should come in the realm of non-government property, that is, churches, hospitals, educational institutions, charitable organizations.
- 3) Income-producing property. The League feels very strongly that income-producing property now tax exempt ~~should be exempt~~ which is in actual or potential competition with businesses now taxed should be placed on the tax rolls.
- 4) Fairness. In considering this problem, the question was asked repeatedly -- on whom do we want the burden of the tax to fall, in order for it to be most fair.

Some specific opinions expressed:

- 1) In applying criterion #1 one would have to consider the possibility that taxing certain properties of colleges would no doubt have the effect of raising tuition and thus force some students to attend state-supported schools.
- 2) Exempt church property should be limited to the church building proper and one parsonage.



Exemptions (cont'd.)

4. We arrived at no clear cut answer to this question. It was felt that this might be an "interesting experiment"; however, there was some question as to whether exemption would provide enough incentive in the specific area of slum improvement. Again, the question was raised, Is this a proper use of the property tax? and Where should the burden fall?

The League feels quite strongly that revision is needed in the tax structure to remove the present penalties which now impede property improvements.

FINANCING GOVERNMENT

BOARD REPORT FORM

Send one copy of this report to the League of Women Voters of Minnesota, 555 Wabasha, St. Paul, Minn. 55101 no later than March 11, 1968. Keep one copy for your files.

League Duluth

Date Jan 25, 1968

Coverage:

Please evaluate your League's coverage of Financing Public Services, Property, Income and Sales Taxes, and Property Taxes: Probing Some Options.

*Every member had both these pamphlets, all felt they were excellent. The Duluth group used our material for a series on property taxes*

Did all resource committee members have Property Taxes: Probing Some Options? *yes*

Did members have Property Taxes: Probing Some Options before unit meetings? *yes*

How many meetings did your resource committee have this year? *6* Last year?

How many membership meetings did you have this year? Units? *1* General? *0*  
Last year? Units? *1* General? *0*

Approximately how much membership participation was there? *105 members participated at unit meetings*

Was discussion good at units? *very good*

Was coverage of first two publications adequate to give basic background for study and discussion of Property Taxes: Probing Some Options? *yes*

List other materials used: *interviewed city & county assessors*

*1967 Minn. State Legis. Financial Ad. Review*  
*1967 Minn. Taxpayers Ass. Research Bulletin 46*

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue?

*voted for a unit and see attitude until the results of the first year of sales tax are in. Most of the other half was far favoring the sales tax because it is integral, inefficient, and too high. A small minority still far broadening the tax base so that Minnesota could depend more on property taxes.*

2. Which governmental services can be most appropriately financed by property taxes?

General agreement on local taxes for local needs. What constitutes a local need? Some listed were police and fire protection, schools, sewers, parks, libraries, city street, city debt, city and county administrative costs.

Which services can be least appropriately financed by property taxes?

highways, state health and welfare programs, and education. (Some units explained that only by state or federal laws could education be equalized. Others meant junior colleges and above.)

Exemptions

1. Should there be a change in the limits for exempt property?

yes 100%

If so, in which direction?

fuller agreement exemptions

And if so, what criteria should be used for retaining, adding, or reducing exemptions?

- 1/ Is the property income-producing?
- 2/ Is it directly related to the primary purpose of the exempt institution?
- 3/ Is it in competition with private business?

2. Should there be periodic reconsideration of the status of each exemption?

yes... minority opinions from three units felt that there should be no exemption at all for churches.

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received?

complete agreement that owners of exempt property should somehow pay for local services.

- (This question can be, and often was, read two ways.)
4. Should tax exemption be used as a socio-economic incentive?

yes. Three units mentioned a special classification for industries that use up natural resources.

If so, should there be a time limit on the exemption?

*yes*

Any other limits?

Classification

1. Should there be more, less, or the same number of classifications as there are now?

*less*

If changed, what criteria should be used?

*Three units mentioned a special lower classification for properties that are now tax exempt.*

Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other?

*General agreement that we should have better-paid, full-time assessors in charge of larger districts.*

*Tax study courses for the public  
A separate state board of equalization  
A uniform percentage market value throughout the state*



Betty

LWV of Minnesota, State Organization Service, U. of M., Minneapolis, Minn. 55455  
November 1967

## FINANCING GOVERNMENT

### BOARD REPORT FORM

Send one copy of this report to the League of Women Voters of Minnesota, 555 Wabasha, St. Paul, Minn. 55101 no later than March 11, 1968. Keep one copy for your files.

League Edina Date March 1, 1968

#### Coverage:

Please evaluate your League's coverage of Financing Public Services, Property, Income and Sales Taxes, and Property Taxes: Probing Some Options.

The March unit meetings in '67 were devoted to Financing Public Services, Property, Income and Sales Taxes, and Probing Some Options was distributed to the members before the January meeting and used as background material for the consensus.

Did all resource committee members have Property Taxes: Probing Some Options? Yes

Did members have Property Taxes: Probing Some Options before unit meetings? Yes

How many meetings did your resource committee have this year? One Last year? One

How many membership meetings did you have this year? Units? One General?  
Last year? Units? One General?

Approximately how much membership participation was there? 149 members participated in the consensus out of a possible 193.

Was discussion good at units? Excellent

Was coverage of first two publications adequate to give basic background for study and discussion of Property Taxes: Probing Some Options? Yes

List other materials used: Reprints of Austin C. Wehrwein's Articles from the Minneapolis Star, January 2 through 5, on "The Free List, How Tax Exempt Real Estate is Growing--How it Affects You".

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

#### General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue? ~~No one~~ thought it should be more; there was general agreement that it should be less, a small minority thought Why? it should be the same. About half of the units stated they felt we should have more information about the effect of the sales tax before ~~wax could answer the question~~ we could answer this question intelligently. A minority felt that the sales tax rate should be increased to provide more relief. Another minority wanted property tax relief by reevaluating the state income tax.

2. Which governmental services can be most appropriately financed by property taxes? General agreement that existing local services are most appropriately financed this way; fire, police, streets, parks, sanitation were mentioned. A small group felt that public health should be included here. More than half felt that education should be financed by property taxes.

Which services can be least appropriately financed by property taxes?

All agreed on welfare, several units mentioned public health, and a small minority mentioned education.

### Exemptions

1. Should there be a change in the limits for exempt property? Yes, 100%

If so, in which direction?

The general feeling was that exemptions should be fewer and less liberal. Most everyone felt that exemptions should be more closely scrutinized. A minority opinion expressed was that all property should be taxed with no exemptions at all for any purpose.

And if so, what criteria should be used for retaining, adding, or reducing exemptions?

There was general agreement that property should be used strictly for education or worship in order to be exempt. There was also complete agreement that if the property was income-producing, there should be no exemption. A majority felt that the church proper and its parking facilities should be exempt but that all other property should pay its share of taxes. One unit suggested that ministers should own their own homes and pay taxes on them.

2. Should there be periodic reconsideration of the status of each exemption?

There was general agreement that this should be required periodically. Some suggested every two years, some every five.

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received?

There was general agreement that owners of tax exempt property should pay their share of services required by the property.

4. Should tax exemption be used as a socio-economic incentive? There was general agreement that abatement of air and water pollution and urban renewal could properly be encouraged by tax exemptions.

One unit would like to extend this type of benefit to small businesses in depressed areas. Another unit felt that instead of giving exemptions, penalties should be assessed for not keeping up the property. -3-

If so, should there be a time limit on the exemption?

Yes, generally agreed.

Any other limits?

A minority felt this type of exemption should be restricted to homes actually lived in by the owners.

#### Classification

1. Should there be more, less, or the same number of classifications as there are now? A strong majority felt the number of classifications should be cut. A minority felt they should be eliminated entirely.

If changed, what criteria should be used?

Four units did not answer this question. Two units stated they didn't feel qualified to answer. The majority of the eight units answering the question felt that full market value should be used in all assessment.

#### Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other? Strong agreement that assessors should be full-time employees, better trained, with standardized training by the state, better paid, with specialists for assessing certain types of businesses and industries on a state-wide basis. A minority group of four people felt that assessors should be independent of any government unit. One unit suggested more adequate provisions be made for appealing assessments to property.

The Committee felt that the timing of the Consensus was unfortunate because of the uncertainty of the effect of the new tax law on the property tax picture. We did feel, however, that the League publications were excellent, the material clearly and concisely presented, and the State Workshop most helpful.

LWV of Minnesota, State Organization Service, U. of M., Minneapolis, Minn. 55455  
November 1967

FINANCING GOVERNMENT

BOARD REPORT FORM

Send one copy of this report to the League of Women Voters of Minnesota, 555 Wabasha, St. Paul, Minn. 55101 no later than March 11, 1968. Keep one copy for your files.

League EXCELSIOR AREA Date MARCH 1968

Coverage:

Please evaluate your League's coverage of Financing Public Services, Property, Income and Sales Taxes, and Property Taxes: Probing Some Options.

All on subscription service; used as basis for large charts at unit meetings, and source of most of information. Read by all committee members, and by most members (we asked for a show of hands).

Did all resource committee members have Property Taxes: Probing Some Options? YES

Did members have Property Taxes: Probing Some Options before unit meetings? YES

How many meetings did your resource committee have this year? 13 Last year? 3

How many membership meetings did you have this year? Units? 1 General?  
Last year? Units? 2 General?

Approximately how much membership participation was there? 50%

Was discussion good at units? YES

Was coverage of first two publications adequate to give basic background for study and discussion of Property Taxes: Probing Some Options? Possibly a review of last year's information would have been helpful in bringing about a more complete consensus.

List other materials used: Newspapers; material from local assessor on effect of sales tax on local property taxes; Twin Cities Metropolitan Tax Study

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue? No real consensus reached.

Why? "Significant divergencies" between units: 1 unit felt property tax high enough should rely more on other taxes; other unit would rather raise property tax and have sales and income tax remain same.



2. Which governmental services can be most appropriately financed by property taxes?

General agreement: police, fire protection, water supply, sewers and local road maintenance

1/2 group felt parks and schools should be financed by property taxes.

Which services can be least appropriately financed by property taxes?

State highway construction and maintenance; welfare.

1/2 group felt education should be partly financed by taxes other than property taxes.

### Exemptions

1. Should there be a change in the limits for exempt property? Yes

If so, in which direction?

Reduction in amount of exempt property

And if so, what criteria should be used for retaining, adding, or reducing exemptions?

Income producing property of all charitable, religious and non-profit institutions should be subject to taxed ~~for xxxxxxxx~~.

2. Should there be periodic reconsideration of the status of each exemption?

YES

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received?

YES

4. Should tax exemption be used as a socio-economic incentive?

In general, a good idea.

If so, should there be a time limit on the exemption?

Fairly general agreement: yes.

Any other limits?

No consensus

Minority opinion: churches and hospitals should remain  
exempt

Classification

1. Should there be more, less, or the same number of classifications as there are now?

LESS

If changed, what criteria should be used?

no agreement

Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other?

Better training for assessors

Larger districts to allow for full time assessors

Minority opinion: State trained assessors for industrial  
property

LWV of Minnesota, State Organization Service, U. of M., Minneapolis, Minn. 55455  
November 1967

## FINANCING GOVERNMENT

### BOARD REPORT FORM

Send one copy of this report to the League of Women Voters of Minnesota, 555 Wabasha, St. Paul, Minn. 55101 no later than March 11, 1968. Keep one copy for your files.

League Falcon Heights

Date March 6, 1968

#### Coverage:

Please evaluate your League's coverage of Financing Public Services, Property, Income and Sales Taxes, and Property Taxes: Probing Some Options.

These were all distributed to all members over the 2 year period, used as background for at least 2 general meetings (one with guest speakers, who had been provided copies ahead).

Did all resource committee members have Property Taxes: Probing Some Options? Yes

Did members have Property Taxes: Probing Some Options before unit meetings? Yes

How many meetings did your resource committee have this year? 2 Last year? --

How many membership meetings did you have this year? 1 Units? 1 General? 1  
Last year? Units? General? 1 (Dec. 1966)

Approximately how much membership participation was there? 50% at units

Was discussion good at units? Yes on specific items, those they could understand easily or felt were tangible

Was coverage of first two publications adequate to give basic background for study and discussion of Property Taxes: Probing Some Options? Yes

List other materials used: Current clippings, Voter Sept.-Oct., workshop on finance

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

#### General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue? Feeling is probably less with advent of sales tax, but how much is uncertain until new law had had a chance to operate. That is, property taxes will be PROPORTIONATELY slightly less, but amount and duration of relief from new law hardly seem impressive.

2. Which governmental services can be most appropriately financed by property taxes? We mostly agreed services most directly affecting property value and use would be most appropriate: Police, fire, water, sewer, street maintenance. One unit expressed feeling that property owners in suburbs are willing to pay higher property taxes to support superior schools - thus education should come in this area.

Which services can be least appropriately financed by property taxes? Health and welfare services (perhaps including pollution abatement), probably major highway construction, BASIC education support should more properly be the province of the state as a whole than from variance in individual property holdings.

#### Exemptions

1. Should there be a change in the limits for exempt property? Yes

If so, in which direction? Fewer fringe or profit-making holdings of basic exempt units should be allowed exemptions; i.e., trend should be toward fewer rather than more types of exemptions.

And if so, what criteria should be used for retaining, adding, or reducing exemptions? Is the property DIRECTLY contributing to cultural, educational, religious and social welfare.

2. Should there be periodic reconsideration of the status of each exemption? Favorable feeling toward constant review of tax exempt status was felt in both units. Conditions and neighborhoods change and tax structure should be adjusted accordingly.

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received? Service charges in lieu of taxes seemed the most feasible manner of having exempt property carry its weight. Outright grants did not meet with favorable comment. One unit felt the mill levy tax for services only was the fairest criteria.

4. Should tax exemption be used as a socio-economic incentive? Yes, this area should be left flexible to suit individual situations--encourage new industry with tax break, pollution abatement equipment not taxed, etc.



If so, should there be a time limit on the exemption?

Yes, most such special exemptions should be short term, with definite time limit.

Any other limits?

#### Classification

1. Should there be more, less, or the same number of classifications as there are now? We encourage trend to fewer classifications, consolidation of sub-classes - resist adding new areas; though we realize special interest groups are ever ready to defend their positions. If changed, what criteria should be used? Location of property needs consideration - urban receives more services, probably should be taxed higher. 100% valuation might be more realistic than variety of percentages now employed; mill levy figures would then be relatively lower. General reappraisal and reassessment needed - run-down property needs incentive not penalty for improvement.

#### Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other? Members favored trend to uniform procedures, constant upgrading of training for assessors; this should be a continuing effort. Strong YES for periodic mandatory reappraisal. Local assessors should live in own district, but not necessarily be on civil service. We are hopeful that the new office of county assessor will mean improved quality of assessment.

GENERAL COMMENTS: Consensus too long for complexity of material; questions require more technical knowledge than members have (even with aid of 2 professionals in the field as December general meeting speakers). We would like to get positions on this item and move along to something else; interest in the material is waning and hardly profound at unit level.

FINANCING GOVERNMENT

BOARD REPORT FORM

Send one copy of this report to the League of Women Voters of Minnesota, 555 Wabasha, St. Paul, Minn. 55101 no later than March 11, 1968. Keep one copy for your files.

League Faribault League of Women Voters

Date March 13, 1968

Coverage:

Please evaluate your League's coverage of Financing Public Services, Property, Income and Sales Taxes, and Property Taxes: Probing Some Options.

Financing Public Services and Property, Income and Sales Taxes were used in 1967 as a basis for a general study of Minnesota taxes and the distribution of same. Property Taxes: Probing Some Options was the current study for consensus in 1968.

Did all resource committee members have Property Taxes: Probing Some Options? Yes

Did members have Property Taxes: Probing Some Options before unit meetings? Yes

How many meetings did your resource committee have this year? 2 Last year? 4

How many membership meetings did you have this year? 1 Units? 2 General? 0

Last year? 1 Units? 2 General? 0

Approximately how much membership participation was there?

All members participated in the discussion and seemed well informed.

Was discussion good at units? Yes

Was coverage of first two publications adequate to give basic background for study and discussion of Property Taxes: Probing Some Options?

Possibly too much time had elapsed since the study of the first two publications, but the Resource Chairman had them available for reference.

List other materials used:

Contact was made with the Local Assessor who furnished information showing the distribution of tax money in our city.

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue? Less

Why? Property taxes a hardship on retired citizens.  
Tax on living too high in relation to taxes on other things.

2. Which governmental services can be most appropriately financed by property taxes?

Regular municipal services, such as fire protection, police, parks, etc.

- Which services can be least appropriately financed by property taxes?

Schools would probably be more appropriately financed by some other form of taxation. Possibly welfare, could also be financed other than by property taxes.

#### Exemptions

1. Should there be a change in the limits for exempt property? **Definitely Yes**

If so, in which direction?

Less exempt property.

And if so, what criteria should be used for retaining, adding, or reducing exemptions? There should be a stricter definition of what property is exempt. Most everyone felt the church proper & possibly one additional unit should be exempt. Several feel all church property should be taxed. All felt any profit-making property owned by churches or organizations should be taxed.

2. Should there be periodic reconsideration of the status of each exemption?

**Yes.**

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received?

Possibly a charge in lieu of taxes would be fair as they are a burden to the taxpayer.

4. Should tax exemption be used as a socio-economic incentive?

Depends on the type of socio economic incentive. Use of tax exemption to attract new business--it was felt that this would be discriminatory to other businessmen.

- (4) cont. Some felt that tax exemption should be allowed in the case of Water Pollution Equipment and Slum Improvement. Outright grants instead of tax exemption would possibly be fairer.

-3-

If so, should there be a time limit on the exemption?

Yes

Any other limits?

#### Classification

1. Should there be more, less, or the same number of classifications as there are now? Less

If changed, what criteria should be used?

The homestead exemption or classification is unfair to people wanting to invest in rental property.

Market value of property should be used in determining property tax.

#### Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other?

The quality of assessment has been improved in the past few years although there could be more training and upgrading of assessors.

Industrial property should be assessed by trained assessors, possibly at the state level as a local assessor may be inclined to bend over backwards to keep industry in the community.



FINANCING GOVERNMENT

BOARD REPORT FORM

Send one copy of this report to the League of Women Voters of Minnesota, 555 Wabasha, St. Paul, Minn. 55101 no later than March 11, 1968. Keep one copy for your files.

League Hergus Falls Date Mar. 1<sup>st</sup>, 1968

Coverage:

Please evaluate your League's coverage of Financing Public Services, Property, Income and Sales Taxes, and Property Taxes: Probing Some Options.

Did all resource committee members have Property Taxes: Probing Some Options? *yes*

Did members have Property Taxes: Probing Some Options before unit meetings? *yes*

How many meetings did your resource committee have this year? *One* Last year?

How many membership meetings did you have this year? *2* Units? ☒ General?

Last year? *1* Units? ☒ General?

Approximately how much membership participation was there? *About 34% of the entire league participated*

Was discussion good at units? *Discussion was fair*

Was coverage of first two publications adequate to give basic background for study and discussion of Property Taxes: Probing Some Options? *yes*

List other materials used:

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue? *There seemed to be fairly general agreement on "the same as now" or better yet - "less" dependency if that is possible.*

2. Which governmental services can be most appropriately financed by property taxes? *no agreement*

Which services can be least appropriately financed by property taxes?

*no agreement*

Exemptions

1. Should there be a change in the limits for exempt property? *There was general agreement that non-profit organizations should pay taxes*  
If so, in which direction? *on commercial businesses and services.*

And if so, what criteria should be used for retaining, adding, or reducing exemptions? *no agreement*

2. Should there be periodic reconsideration of the status of each exemption? *yes - there was general agreement on this.*

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received? *There was general agreement that a fair charge for services received seems reasonable.*

4. Should tax exemption be used as a socio-economic incentive? *no agreement on this. However, individual homeowners might be more apt to take advantage of an economic incentive than the slum landowner who makes a tidy profit with no improvements.*

If so, should there be a time limit on the exemption?

Any other limits?

Classification

1. Should there be more, less, or the same number of classifications as there are now? *Fairly general agreement that the fewer classifications, the easier it is to assess property.*  
If changed, what criteria should be used?

Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other? *There was general agreement that continuing classes for assessors is advisable.*

FINANCING GOVERNMENT

League Fridley

Date February 26, 1968

Attendance 27

Units 3

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue?

The majority felt that it should be the same.

One unit(7) felt that it definitely should be less.

Why?

The same unit felt that property taxes are out of proportion with other taxes.

There was a general view that improvements are penalized at a time when housing should be improved.

2. Which governmental services can be most appropriately financed by property taxes?

All units agreed on the following: local police, fire, hospital, administration, sewer, water, streets.

(7) felt that education should be financed more through the state to equalize education.

Which services can be least appropriately financed by property taxes?

State highways

Public welfare

(7) felt that county roads should not

Exemptions

1. Should there be a change in the limits for exempt property? YES

If so, in which direction?

The general feeling was that there should be a tightening up on exemptions.

Two units felt that the church building and parsonage should be exempt. There was a strong minority view that the parsonage should not be exempt.

Any income producing properties should be taxed.

One unit felt that anything not built and maintained with tax money should be taxed.

2. Should there be periodic reconsideration of the status of each exemption? YES

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes to cover the costs of services received?

YES, a charge.



FINANCING GOVERNMENT

League: Fridley

Exemptions, cont.

4. Should tax exemption be used as a socio-economic incentive? YES  
Slum improvement; plan such as used in St. Paul (1967) was good.  
One unit thought that there should be a careful definition of "slum" in these instances.  
A minority suggested that state standards for exemption on air and water pollution equipment might encourage usage.

If so, should there be a time limit on the exemption? YES

Any other limits? No

Classification

1. Should there be more, less, or the same number of classifications as there are now?  
Less, simplify.  
(7) thought that there should be two classifications  
(7) felt there should be only one classification.  
~~(14) wanted no homestead exemption (a complicating factor)~~

If changed, what criteria should be used?

General feeling was that "full and true value" should mean actual market value.

2/3 felt that property should be assessed at 100% market value.

(2) felt that there should be a 2% limit on total market value.

tax

Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other?

Assessors should be full-time and should receive an adequate salary. Districts should be larger.

The state should require uniform training with periodic refresher courses mandatory.

Reappraisal should be mandatory at five year intervals.

There was disagreement on assessing industry. Some felt that special training was necessary, some thought that all assessors should be qualified to do it.

(1) felt that assessors should be rotated around the districts.

FINANCING GOVERNMENT

UNIT REPORT FORM

League \_\_\_\_\_ Date \_\_\_\_\_

Unit \_\_\_\_\_

Attendance \_\_\_\_\_ Number Absent \_\_\_\_\_

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue?

Why?

2. Which governmental services can be most appropriately financed by property taxes?

Which services can be least appropriately financed by property taxes?

Exemptions

1. Should there be a change in the limits for exempt property?

If so, in which direction?

And if so, what criteria should be used for retaining, adding or reducing exemptions?

2. Should there be periodic reconsideration of the status of each exemption?

Exemptions (cont'd.)

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received?

4. Should tax exemption be used as a socio-economic incentive?

If so, should there be a time limit on the exemption?

Any other limits?

Classification

1. Should there be more, less, or the same number of classifications as there are now?

If changed, what criteria should be used?

Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other?

LWV of Minnesota, State Organization Service, U. of M., Minneapolis, Minn. 55455  
November 1967

FINANCING GOVERNMENT

BOARD REPORT FORM

Send one copy of this report to the League of Women Voters of Minnesota, 555 Wabasha, St. Paul, Minn. 55101 no later than March 11, 1968. Keep one copy for your files.

League Fridley Date March 28, 1968

Coverage:

Please evaluate your League's coverage of Financing Public Services, Property, Income and Sales Taxes, and Property Taxes: Probing Some Options.

Every member had all three publications and were urged to read or review them. Some of the charts in Financing Public Services were used in the presentation.

Did all resource committee members have Property Taxes: Probing Some Options?

<sup>Yes</sup> Did members have Property Taxes: Probing Some Options before unit meetings? Yes.

How many meetings did your resource committee have this year? Two. Last year?

How many membership meetings did you have this year? 1 Units? 1 General?  
Last year? 1 Units? 1 General?

Approximately how much membership participation was there?

Approximately 50% attended the meetings and there was probably 98% participation.

Was discussion good at units?

Yes. Very lively.

Was coverage of first two publications adequate to give basic background for study and discussion of Property Taxes: Probing Some Options? Yes.

List other materials used:

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

Our consensus report was sent in separately.

General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue?

Why?



2. Which governmental services can be most appropriately financed by property taxes?

Which services can be least appropriately financed by property taxes?

#### Exemptions

1. Should there be a change in the limits for exempt property?

If so, in which direction?

And if so, what criteria should be used for retaining, adding, or reducing exemptions?

2. Should there be periodic reconsideration of the status of each exemption?

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received?

4. Should tax exemption be used as a socio-economic incentive?

If so, should there be a time limit on the exemption?

Any other limits?

Classification

1. Should there be more, less, or the same number of classifications as there are now?

If changed, what criteria should be used?

Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other?

FINANCING GOVERNMENT

BOARD REPORT FORM

Send one copy of this report to the League of Women Voters of Minnesota, 555 Wabasha, St. Paul, Minn. 55101 no later than March 11, 1968. Keep one copy for your files.

League Golden Valley Date March 7, 1968

Coverage: (4 Units--85 members)

Please evaluate your League's coverage of Financing Public Services, Property, Income and Sales Taxes, and Property Taxes: Probing Some Options.

All members received all the publications before unit meetings each year. Each year the publication(s) from the previous year(s) was reviewed and/or used as reference material.

Did all resource committee members have Property Taxes: Probing Some Options? yes

Did members have Property Taxes: Probing Some Options before unit meetings? yes

How many meetings did your resource committee have this year? 4 Last year? 3

How many membership meetings did you have this year? Units? 1 General? 0  
Last year? Units? 1 General? 0

Approximately how much membership participation was there? 46 members attended the meetings;

Was discussion good at units? excellent

Was coverage of first two publications adequate to give basic background for study and discussion of Property Taxes: Probing Some Options? yes

List other materials used: Sept.-Oct. Voter; Netzer, Economics of the Property Tax; the 2 Governor's reports of 1956 & 62; Wehrwein articles; Citizen's League Dulton Case; misc. newspaper articles & LofMM articles; Advisory Com-Consensus: In answering the following, indicate if there seemed to be general mittee agreement, fairly general, no agreement or significant divergencies. publi ca-Please report minority viewpoints expressed. Add any comments you tions, feel would be helpful. Twin Cities Metro Area Tax Study, etc, etc

General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue?

Opinion was split--2 units said 'less', 2 said 'the same'. The 2 that said 'less' gave why? reasons that sales and income taxes were more equitable and better reflected "ability-to-pay". Those that said 'the same' wanted to wait to see how much revenue the sales tax will raise, and to see if any change is made by the legislature in the amount of exempt property.

2. Which governmental services can be most appropriately financed by property taxes?

There was general agreement that all basic local services provided by local govt.--e. g. fire, police, water, sewer, parks, street maintenance, etc.--should be financed by the property tax.

Which services can be least appropriately financed by property taxes?

There was general agreement that the least appropriate are welfare and highways, and only fair agreement about education. One unit wanted specifically to omit from local services utilities and garbage collection. One unit suggested that the League study financing schools (either as a study item <sup>on C.A.</sup> or under Financing State Govt.)

[Have you read the Donian (Education, 1967) report ?]

#### Exemptions

1. Should there be a change in the limits for exempt property? Yes  
There was general agreement to lower the limit.  
If so, in which direction?

And if so, what criteria should be used for retaining, adding, or reducing exemptions?

whether the property earns a profit; whether it serves the public in general. There was fair agreement that schools, municipal properties and church buildings should remain exempt. One unit felt strongly that all exemptions should be eliminated. A minority wanted to exempt churches and one parsonage for each.

2. Should there be periodic reconsideration of the status of each exemption?

General agreement--yes.--at least once every six years.

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received?

There was general agreement that some payment should be made. A minority wanted to exempt schools from any payment.

4. Should tax exemption be used as a socio-economic incentive?

There was no clear cut agreement. There was general agreement that St. Paul's experiment should be closely watched, and if proved successful, pursued further. One unit suggested that one criterion for exemption might be its importance to the community. Another unit favored using exemption to attract new industry, for a limited time, to distressed areas.



If so, should there be a time limit on the exemption?

General agreement--yes.

Any other limits? *No*

--\*\*\*\*\*

An interesting side note was that two units found the term "socio-economic" difficult to interpret.

#### Classification

1. Should there be more, less, or the same number of classifications as there are now?

General agreement--less

If changed, what criteria should be used?

There was no agreement. One unit agreed that urban and rural property should pay at the same rate.

Some miscellaneous suggestions were to take into account: benefits to taxpayers; benefits to the public rather than special interest groups; socio-economic considerations; changes and structure of the economy and society; cutting costs of administration.

#### Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other?

There was general agreement that

1. assessors should be full-time
  2. " " " adequately paid
  3. " " " adequately trained--(One suggestion was that the training should be given before beginning work at the job.)
  4. assessment districts should be enlarged. ~~XXXXXXXXXXXX~~
- A minority suggested putting assessors under civil service.

Duplicated form prepared by Minn. Dept. of Taxation on Tax Relief Fund  
Some information supplied by the Blue Earth County Assessor: (1) building permits in the City of  
Mankato, 1962 through 1967 (showing exempt property), (2) charts showing the true and full value  
of tax exempt real estate for Minn. in 1962, (3) material on statutory classes of exempt property

LWV of Minnesota, State Organization Service, U. of M., Minneapolis, Minn. 55455  
November 1967

## FINANCING GOVERNMENT

### BOARD REPORT FORM

Send one copy of this report to the League of Women Voters of Minnesota, 555 Wabasha, St. Paul, Minn. 55101 no later than March 11, 1968. Keep one copy for your files.

League Greater Mankato Area Date March 2, 1968

Coverage: The five units in our League had one meeting on Financing Government during February.

Please evaluate your League's coverage of Financing Public Services, Property, Income and Sales Taxes, and Property Taxes: Probing Some Options.

There was interest in this topic--not great excitement, but hopeful interest--a feeling that reform might be forthcoming in this area.

Did all resource committee members have Property Taxes: Probing Some Options? Yes

Did members have Property Taxes: Probing Some Options before unit meetings? Yes

How many meetings did your resource committee have this year? 2 Last year? 2

How many membership meetings did you have this year? Units? 1 General? 0  
Last year? Units? 1 General? 0

Approximately how much membership participation was there? 42 members were present, just slightly less than half. Most members present participated in the discussion.

Was discussion good at units? Yes

Was coverage of first two publications adequate to give basic background for study and discussion of Property Taxes: Probing Some Options? Yes, except on the topic of Classification. We felt a comparison with other states would have been helpful, especially states with similar agriculture-industrial make-up or states in this part of the country.

#### List other materials used:

Two of us attended "Property Tax Relief," a talk given by Rufus Logan at a St. Peter league meeting.  
"Tax Reform and Relief Act of 1967" (MINNESOTA VOTER, Sept-Oct, 1967)

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

#### General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue?

About 2/3--less; about 1/3--same as now. Definitely not more.

Why?

Sales and income taxes are more equitable. High property taxes may scare off industry and hinder development; yet the local control of some services is considered desirable.

2. Which governmental services can be most appropriately financed by property taxes?

General agreement--local services (streets, fire, police, local government, local parks and recreation) which benefit a property owner and his property.

Fairly general agreement that <sup>some</sup> local control (involving some financing) is desirable for education and libraries.

Which services can be least appropriately financed by property taxes?

State parks, schools, hospitals, highways, pollution control--all of which benefit the region and/or the state as much as they do the local community.

Exemptions

1. Should there be a change in the limits for exempt property? Yes

If so, in which direction?

Trend should be away from exemptions, more careful assessment of exempt property, more attention paid to use of the tax exempt property. One group used the criteria of whether the property was open for public use (such as church sanctuary, museum, school, etc.). Competition with private business might also be taken into consideration.

And if so, what criteria should be used for retaining, adding, or reducing exemptions?

All properties should at least pay for services received--general agreement. One unit thought the churches themselves should be completely exempt. Two criteria (besides "open for public use" mentioned above) were: (a) use to which it is put, (b) does it produce income?

2. Should there be periodic reconsideration of the status of each exemption?

Yes; every six years was considered adequate.

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received?

Generally, yes; one group would exclude the church structure itself; one group would exclude government property paid for by our taxes even though belonging to another taxing authority (e.g., state colleges).

4. Should tax exemption be used as a socio-economic incentive?

One unit felt it wasn't well enough informed to answer. Most agreed taxes should not penalize the homeowner or businessman who fixes up his property. Tax exemption in slum areas is desirable, especially in ~~slum~~ rental property. One unit recommended tax exemption for non-profit service organizations which provide educational, charitable, cultural, health, etc. benefits, as well as

health, etc., benefits, as well as new industry. One group felt businessmen should have tax exemption for outside repair and beautification (which contribute to the appearance of the community) but not for inside repairs which could be expected to result in increased business and profits.

-3-

If so, should there be a time limit on the exemption?

Yes. The increase in taxes (or decrease in exemption) should be gradual. Non-profit organizations should be subject to periodic review.

Any other limits?

Four units indicated NO, but one had this suggestion: during periods of urban renewal, tax payments could be delayed. Property owners would later have to pay full back taxes but not any interest (penalty) on them.

#### Classification

(This was the area in which we felt most poorly-informed and least able to answer intelligently.)

1. Should there be more, less, or the same number of classifications as there are now?

Fewer classifications

If changed, what criteria should be used?

Much uncertainty, but three general suggestions:

Levy property tax according to (a) commercial, (b) residential, (c) agricultural.

Levy property tax according to market value only

Levy property tax according to major different kinds of property:

- (a) land,
- (b) natural resources,
- (c) commercial property,
- (d) residences, and
- (e) property used for non-profit purposes.

#### Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other?

General agreement on the following--

Assessment districts large enough to require full-time assessors.

Uniform training and uniform standards so assessing is uniform over the state.

High enough salaries to attract and hold good men.

Assessors should not be elected; they should be appointed by the county supervisor. (or civil service exam?)

Local assessing wherever possible, but professional state assessors for specialized business property.



LWV of Minnesota, State Organization Service, U. of M., Minneapolis, Minn. 55455  
November 1967

FINANCING GOVERNMENT

BOARD REPORT FORM

Send one copy of this report to the League of Women Voters of Minnesota, 555 Wabasha, St. Paul, Minn. 55101 no later than March 11, 1968. Keep one copy for your files.

League of Women Voters, Granite Falls, Date Feb. 27, 1968

Coverage:

Please evaluate your League's coverage of Financing Public Services, Property, Income and Sales Taxes, and Property Taxes: Probing Some Options.

All League members had copies of the above publications  
for study in advance of the unit meetings.

Did all resource committee members have Property Taxes: Probing Some Options? Yes

Did members have Property Taxes: Probing Some Options before unit meetings? Yes

How many meetings did your resource committee have this year? Two Last year? One

How many membership meetings did you have this year? Units? Two General? None  
Last year? Units? One General? None

Approximately how much membership participation was there?

About 30 out of 45 members attended the two meetings.

Was discussion good at units? Yes.

Was coverage of first two publications adequate to give basic background for study and discussion of Property Taxes: Probing Some Options? Yes.

List other materials used: Extension Division material-- Tax Policies in Minnesota --Seminar. Information from local auditor on effect of Sales Tax on local property tax.

Consensus: In answering the following, indicate if there seemed to be general agreement, fairly general, no agreement or significant divergencies. Please report minority viewpoints expressed. Add any comments you feel would be helpful.

General

1. Should Minnesota depend more, less, or the same as now, on property taxes as a source of revenue? Less - as a source of revenue.

Why? High property taxes become oppressive burden for elderly, retired, and low income persons.

2. Which governmental services can be most appropriately financed by property taxes?

Local services.

Which services can be least appropriately financed by property taxes?

All federal and state.

#### Exemptions

1. Should there be a change in the limits for exempt property?

If so, in which direction? Reverse the trend of exempting property. Any profit-making operation in competition with private enterprise should be taxed.

And if so, what criteria should be used for retaining, adding, or reducing exemptions?

Same as above.

2. Should there be periodic reconsideration of the status of each exemption?

Definitely.

3. Should owners of exempt property pay enough taxes, or a charge in lieu of taxes, to cover the costs of services received?

Generally agreed such owners should pay enough property tax--percentage of regular tax rate. Would be less costly to administer.

4. Should tax exemption be used as a socio-economic incentive?

Yes -- it is incentive to improve property. Agree with St. Paul plan outlined in Property Taxes: Probing Some Options.

If so, should there be a time limit on the exemption?

Agree with St. Paul plan outlined in Property Taxes:

Probing Some Options.

Any other limits?

Classification

1. Should there be more, less, or the same number of classifications as there are now?

Less

If changed, what criteria should be used?

Simplify system of classification. Compare with other states for guide.

Assessment

1. How can the quality of assessments be improved? Consider: salaries and training of assessors, size of assessment districts, full- or part-time assessors, periodic mandatory reappraisal, data for assessors from the state or other sources, assessment by the state of more or fewer kinds of property. Other?

Larger districts; full-time better trained assessors; periodic mandatory reappraisal; assessment by the state of more kinds of property.