



## League of Women Voters of Minnesota Records

### **Copyright Notice:**

This material may be protected by copyright law (U.S. Code, Title 17). Researchers are liable for any infringement. For more information, visit [www.mnhs.org/copyright](http://www.mnhs.org/copyright).

1. Are there any types of props that should get special treatment?

YES

2 2½ Leagues.

2 min.

~~unit~~

88 in. hgh.

over 90% of  
membership reporting

NO

2½ Leagues

5 min.

31 in. hgh.

Dear League Member!

As our League activities are starting again, our year around membership drive becomes more intensive. This year we will try attracting as many persons as possible, by advertizing in our local newspaper.

We would also like to ask your help, by contacting at least one of your friends. Won't you bring someone along to your next unit meeting? We do the rest! If you have someone in mind who would be interested, please give us the name, we would love to call her.

Can you help? The thought of increasing our membership from 45 to 90 does sound rewarding, does it not?

I do thank you very much and hope our membership drive will be a success.

Sincerely,

Heidi Hoffmann  
Tel. 451-2943

2(a) If so, what types of prop should be given relief?

Natural Resources  $6\frac{1}{2}L + 4 \text{ min.}$

Agriculture  $13L + 2(\frac{1}{2}L) + 5 \text{ min.}$

Elderly  
Low-income -  $12L + 5 \text{ min.}$

Homesteads  $11L + 3 \text{ min.}$

Rural Electric Lines -  $5L + 1 \text{ min.}$

Incentive to Industry (Temporary)  $4L$

---

2(b) What types should pay more?

Natural Resources -  $2\frac{1}{2}L + 3 \text{ min.}$

Profit-making -  $8L + 1 \text{ min.}$  (including church prop.)

Petroleum refineries -  $3L + 1 \text{ min.}$

86/ms.



LEGISLATIVE ACTION WORKSHOP \* October 10, 1968, at the Venetian Inn, 9:30 a.m. to 2:30 p.m., fee \$3.00. Helen Baker, Gloria Phillips, Joy Payne, and Shirley Kerr will be going. Contact Gloria if you might be interested.

CHAL MEETING \* September 19, 1968, at Eddie Webster's on 494. DARLENE MOYNAGH, & GLORIA PHILLIPS will attend.

LEAGUE DAY, DECISION MAKING IN THE METROPOLITAN AREA \* September 25, 1968. Speaker, Mr. James Hedlund, Chairman Metropolitan Council - registration 9:30 a.m. - lunch (99¢) at 11:45. HELEN BAKER will be going and would like company - call her.

SCHOOL BOND ELECTION SEPTEMBER 24 EACH MEMBER is being asked to do some calling on this. Some will get list of names. If you don't receive a list, call at least five neighbors on Monday, Sept. 23, to remind them to vote for the SCHOOL BOND ISSUE. Don't call people who are not interested in good schools. Do call people who will vote "yes" but who might forget to go to the polls or who might not be informed. Or how about having a coffee party to inform your neighbors and friends on the school bond issue. We hear NANCY JONES feeds her new baby and calls Leaguers to have school bond coffee parties all at the same time.

CONGRATULATIONS TO HELEN BAKER \* she has been made a member of the Parks and Recreation Committee of the Washington County Planning Commission. AUDREY KILLY is our other Leaguer who is a member.

AMERICAN BROADCASTING COMPANY REPORTING \* Two of our gals will be reporting election results after the polls close on November 5 to ABC. GLORIA PHILLIPS will be at the Northdale Precinct in Oakdale and VONI KILKILLY will be at Washington School.

VOTERS SERVICE REPORT by SUE DOE

My thanks to all of you who assisted in registering voters in Stillwater during the May Voters Registration Drive. Since this was a first-time happening in Stillwater, it was a major undertaking for our League. The willingness to work of our members who reside in other communities indicates that this was truly an all League effort.

In August, PAT NELSON, VONI KILKILLY, SANDY COLE (a prospective member) and I registered senior citizens at the nursing homes in Stillwater.

JUDY DAVIS, CAROLE WINSLOW, PAT NELSON, & VONI KILKILLY worked at the Stillwater Municipal Bldg. during the last three evening of registration.

This has been a tremendous opportunity for community service and I am certain that our League has benefitted public relations-wise.

NEW MEMBERS -Did you know that if you cannot attend the unit meeting to which you are assigned you are most welcome to attend either of the other two units that day.

3. In which cases, if any, is class. the best method of giving special treatment?

Agriculture -  $4\frac{1}{2}L$  + 6 min. + 1 L opposed - tax credit better.

Natural Resources -  $10\frac{1}{2}L$  + 6 min. & 3 L + 1 min. prefer severance tax

Homestead -  $3\frac{1}{2}L$  + 4 min.

Elderly - 3 L + 1 min.

Mobile Homes - 2 min. + 1 min. opposed

Rural Electric Lines - 2 min. + 1 min. opposed

Utilities - 1 min.

Industry incentive - 1 min.

$\frac{1}{2}$  better  
(natural resources - 40%  
homesteads - 25%  
all other  $33\frac{1}{3}\%$ )

1 unit on  
(residential  
natural resources  
profit-making)

Eliminate - petroleum, mobile homes & rural electric lines - 1 min.

Subsidies better - 1 L + 2 min.

Keep as is - 2 L.

MEMBERSHIP CHAIRMAN'S REPORT by Yvonne Thiessen.

Have you paid your dues? If not, please send your check today to me at 494 S. 4th St., Bayport, Minn.

The local league would like to welcome three new girls to there membership. They are Charlotte Nooger, Rt. 4, Hastings; Sally Crane, 314 S. Hemlock; and Carol Mac Donald, Rt. 1, Newport, Minn.

Charlotte Nooger was a member of the North St. Paul and White Bear Leagues before moving here. She is the mother of four children and is a former librarian at 3 M. We would like to welcome Charlotte to our league and congratulate her on her new position on the membership committee.

Sally Crane is a native of Bayport, Minn., and has spent all but four years living in this area. She and her husband lived in Turtle Lake, Wisc., before moving to their home in Stillwater. Sally is the mother of three children and active in school and church functions. Welcome to the League, Sally.

Carol Mac Donald, a resident of the St. Croix Valley for only six years, finds herself busy as Education Chairman at the United Methodist Church in Afton, Treasurer of the newly formed Afton Township Forum, and a trail guide for the Junior League of St. Paul. Carol is the mother of two children. Welcome, Carol.

As Membership Chairman I would like to welcome three girls to the membership committee. Eunice Fouks, Charlotte Nooger, and Audrey Kelly have offered their time and talent in searching for new members. I hope that all league members will give them their helping hand in their hunt for new leaguers.

Girls, do you have a friend or neighbor who is, or might be, interested in local, state or national government. Why don't you ask her to be your guest at the next league meeting? Provide her with your reading material before the meeting so she will enjoy and learn from the given study item. If she has any questions about league, make sure she feels free to ask them as we cannot expect new members or guests to grasp all that is to be known about the league organization in one or two meetings.

\*\*\*\*\*

DEVELOPMENT OF THE PRIMARY SYSTEM

Since all you gals voted in the primaries, do you know how they developed? Since 1789 Americans have been concerned with improvement of nominating systems. Originally, groups of like-minded individuals met and agreed on candidates for office. These groups came to be known as caucuses.

Later, the legislative caucus or representatives from the legislative body began to nominate candidates for higher office, such as mayors & governors. This method was condemned as being undemocratic because it concentrated power in the hands of a few & the voter did not directly participate in selection of higher officers.

As political parties became more sophisticated in their operation party members held caucuses in their precincts to select delegates to county or state conventions where the nominations were made. Reformers were dissatisfied and sought the establishment of the primary election as a weapon in combating "machine" politics and returning the selection of candidates to the rank & file voter.

Most of the states adopted the primary during the first two decades of this century. It is now used in all states. By voting in the primary election you have a wider choice of candidates than by voting in just the general election.

\*\*\*\*\*



1. Are there any types of pigs that should get special treatment?

NO - Bloom (small min.) - Du (min.) - E (1 unit) - <sup>(7 members)</sup>  $\frac{1}{4}$  Frid - Mpls. (31+) - mtk (ideally)  
Northfield  $\frac{1}{2}$  - RW (Maj) - RC - 1 (some)

YES - Austin - Bloomington (Maj) - BC - Burn - Du - E - SF - S.M.  
Hibbing - Mah - Mpls. (88+) - mtk (practically) - Northfield  $\frac{1}{2}$  - N.S.P. (1 unit) RW (min)  
Rfd - Rch - SA - St Cr - St LP - St P (most) - S St P - Wil - 1-1-1

Brents-in aid preferable to classes - st



66  
194  
170

122  
160  
282

6119 585 = 3565  
2323  
1243

The pace of civic activity quickened in Central America beginning in 1963, when Dr. Graciela Quan, former Chairman of the Inter-American Commission of Women and delegate from Guatemala to the United Nations, became the Overseas Education Fund's permanent field representative to the area. Under her guidance, voluntary women's civic organizations have now been founded in every country. Almost all of them are undertaking voters service and civic education programs, and some have begun non-partisan reform efforts which range from traffic safety to the prevention of buying of votes in elections.

The conference at Antigua was attended by a delegation of six organization representatives from each of the six countries: Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua, and Panama. Its theme was "Central American Development and Its Promotion by Women Citizens' Organizations." Like earlier regional conferences, it provided for an exchange of experiences and sharing of activities among the delegates from the individual countries. But an additional objective of this fifth annual meeting was to begin work on a regional civic education program.

Attending as an active participant, Mrs. William Christopherson, First Vice President of the League and a trustee of its Education Fund, said, "Many of the problems of the developing countries - poverty, illiteracy, citizen apathy and frustration - are the same ones facing our own inner-city ghettos. I expect to find many experiences at the conference which will have direct bearing on the work of our Education Fund with inner-city dwellers."

The Overseas Education Fund was created by the League following World War II to service requests from citizens from other countries for assistance in strengthening and developing voluntary organizations; its most active current programs are in Latin America. The Education Fund was created in 1957 to strengthen citizen participation in government in the United States.

# # # # #  
"OF COURSE I KNOW HOW TO WORK A  
VOTO-MATIC ...



YOU JUST PUSH  
THE THINGAMAGADGET."

2. If so, what types of prop. should be given relief?

elderly -  $\frac{1}{3}$  L (au) - Bl (min.) - BC - Du - E - SF - DM - H - Mpls (4 units) - Witka (min.)  
 RW - Rich (some) - Rock - STA - ST Cr - ST LP - ST P - Sh - I - I (many) - I income  
 fixed income - SS+P (For credit) income income income

farmer -  $\frac{1}{3}$  L (au) - Bl - BC - Burn - E - H ( $\frac{1}{2}$ ) - Mah - Mpls (11 units) - Witka - North ( $\frac{1}{2}$ )  
 N. ST P (1 unit) - RW - Rich (1 unit) - STA - ST Cr - ST LP - ST P - Sh - W - I (some) - could take credits

natural resource -  $\frac{1}{3}$  L (au) - Bl - E - Mpls (6 units) - Witka (min.) - RW - ST LP  
 timber - E - H ( $\frac{1}{2}$ ) - Mah - ST LP - ST P (severance + better?) - W (min) if given Temp. ST. A. Temp.  
 taxonite - H ( $\frac{1}{2}$  + asis) - Mpls (3 units) incentive to industry - SF - Rich - ST P (T)

homesteads - Bl - BC - E - H - Mah - Mpls (12 units) - Witka - Nfd (1p) - N ST P (1 unit) RW - Rich  
 W (min) ST Cr - STA. essential to

non-profit churches, colleges - Bl - BC (disabled)  
 vet homesteads - E - RW - Rock - STA - ST LP Hospitals - ST LP  
 rural el. lines - E - H - Mpls (6 units) - RW - Religion + Ed - Rock. poor - Sh  
 improvements on old homes - E - W (min) public schools - SS+P  
 mobile homes - E - H - W (min) non-income prop - SS+P  
 lakehouse prop - E (1p) old cemetery - SS+P  
 pollution control equip - RW  
 pet. refineries - H (asis + better sub.) - ST LP (sub better)

What types should pay more?

immobile mobile homes -  $\frac{1}{5}$  (au) - SF - I

coops - ~~to be~~ 1 person

income prod. urban homestead - STA

corporation farms - 1p - Bl  
 large farmer - 1p - Bl  
 rural some urban - 1

profit making ventures - Bl - Du - E (3 units) - SF - Witka (Maj) - Rock - ST LP - I - I church church

deplete natural resources - Bl (min) - Du - E (2 units) - Mpls (3 units) - Witka (ol. Maj) - STA  
 churches - Burns  
 industry that pollutes - RW - Rock (min) uppollute

charitable - Burns - ST LP

Gov't - Burns

exempt homes - Rock

doesn't meet codes - Du (1 unit)

tax exempt prop should pay surcharge ST Cr  
 Liquor stores - ST LP

ed. prop not used for ed - E (1 unit)

site rather than bldg - B. M.

homesteads - H (part)

Iron ore - Mpls (4 units)

Pet. - Mpls (3 units) - ST LP - ST P - W (Maj)



## Water Pollution

Governmental issues that affect our local area seems to be paramount in the League plans for this year. One of the most important issues is that of the pollution that is taking place in our lakes and rivers. From an esthetic viewpoint we think of the ugliness that pollution can cause to our beautiful lakes. However the ruining of our waters is having very real adverse economic effect on the entire area. Our summer tourists are beginning to notice and complain of the weeds and other water vegetation that is interfering with boating, fishing and swimming. This situation must be reversed if our area is to continue to be one of the tourists attraction of the nation. At the September unit meeting some slides will be shown to give a visual story of what is happening to all of our surrounding lakes.

The theme of our county fair booth this year was "Clean Water, It's Your Decision". To carry out this theme, a short movie was shown at intervals alternating with some slides of our lakes, with a taped commentary by Henrietta Britton. To lighten the program a recording of the humorous song, "Pollution" was played occasionally. No League County Fair booth is complete without a questionnaire. This year our question was concerned with how much the general public is aware of the problem. Three hundred and forty two persons filled out our questionnaire. Of that number these are the most important replies:

1. Do you think we have a problem of pollution in our lakes? Yes 328 No 12

2. What do you consider the chief causes?

Sewage treatment plants- 201 replies

Cess pools 134 "

3. Would you cooperate in efforts to solve the problem? Yes 299 No 10  
It would seem from these answers that the general public in our county is aware of the problem and its chief reasons. Now the question is, what do we do about it?

An organization called the "Clean Water Association" with Sid Swedmark as chairman has plans to do something about it and the League is pledging its full support for immediate action.

## City Planning

Three months has gone by since the League met for its annual meeting. At this gathering the community was invited to join us in hearing Mr. Carl Dale, the Consultant who assisted the City Planning Commission in projecting some needs for the future of Bemidji. These projections are printed in four small readable volumes that are available for the public to study. The meeting was well attended and there seemed to be a great deal of interest shown and it was evident that the public would indeed like to know more about the suggested plans.

The League's year was ended with this meeting but not its work, especially for the committee whose particular interest is the local item of "Community Planning". Chairman, Barbara Powell, and the committee have met weekly all summer to study the plans of the Planning Commission and to listen to several persons in the community who are vitally interested in helping to eradicate the ills of the city and to make constructive plans for the future. The League group now feels that they have a better understanding of the needs of the community, and it is their plan to ask the membership to join them in giving neighborhood coffee parties or small groups to read and discuss the projected plans that the Planning Commission has available for that purpose. You will hear more about this at your September Unit meeting. This is a community service in which every League member will wish to become involved.

Mabel Sattgast

3. In which cases, if any, is classification the best method of giving special treatment?

Farms -  $\frac{1}{5}$  Au - Bl(min) - Du - E - SM - H(unit) - Nfd( $\frac{1}{2}$ ) - NSTP(unit) Rich(unit)  
1 - W(min)

- natural resources  $\frac{1}{5}$  Au - E - st.A - W(min) - I  
timber - Du(unit) - H(unit)

temp. exemptions better than class. - Some in Ans.

homesteads - Bl(min) - E - SM - H(unit) - Mtkr - NSTP(unit)  
Rich(unit)

elderly - BC - Du - E(1) - I(?)

classifications not best - Bl

Should be reviewed periodically Bl

encourage common good - E

+ natural resources - Du

one should pay severance tax - Du(unit)

mobile homes - E(1) - H(unit)

rural el. lines E(1) - H(unit)

utilities - E(1)

mines - SSTP  
Natural Timber lands etc. - SF - SSTP (only spec. class)  
Resource incentives needed to conserve - Rich.  
for the future

Taconite - SM - H(unit)

to encourage industry - Rich(unit)

direct subsidies - E (1 unit) - Rich

if must depend on prop. tax, then must have classes. St C.

Should remain as now, especially natural resources - SSTP

$\frac{1}{2}$  Mtkr

natural resources 40%  
homesteads 25%  
all other 33  $\frac{1}{3}$ %

Du (unit)

reduce classifications to 3 classes

1. residential
2. natural resources mining (farm, timber)
3. profit-making (com. industrial)

Du (unit)

(eliminate - petroleum, mobile homes, rural el.)

pet. refinery - better subsidized  
H(unit)

ag. best treated by tax credits Mtkr

class. not best for nat. resources Mtkr  
severance tax, periodically reviewed is best  
Rich. St C.



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

HAROLD LEVANDER  
GOVERNOR

January 28, 1969

TO: MEMBERS OF THE HEALTH PLANNING TASK FORCE  
FROM: Dean Lawrence C. Weaver, Chairman

Our next meeting will be held on Wednesday, February 19, 1969, from 9:00 a.m. to noon in the conference room of the Metropolitan Council, Room 101 in the Capitol Square Building, 550 Cedar Street, St. Paul.

The agenda for this meeting and relevant materials will be sent for your review prior to the 19th. Please indicate on the enclosed post card whether or not you will be able to attend.

Arden Hills

League of Women Voters of Minnesota, 555 Wabasha Avenue, St. Paul, Minnesota 55101  
September 1968

## FINANCING GOVERNMENT

### DISCUSSION QUESTIONS

If this is part of your unit meeting on the legislature, you might want to plan on about 20 or 30 minutes for this discussion. In that case, try to cover the first three questions on classifications. If you have time, or if you are having a full unit meeting on this topic, you can consider the rest of the questions. We would like to get whatever guidelines you can give us on classifications. The consensus says only that we want fewer classes. The state Board would like whatever assistance you can give us in applying the consensus. Please fill out the report form and give to your local item chairman. Local financing government chairmen are requested to send compilation to the state office as soon as possible. Thank you.

### CLASSIFICATIONS

1. Are there any types of property that should get special treatment?

If you answer 'no' to this, you believe there should be no special classification of property for taxing purposes and all property taxes should be based on market value. This means that property that could be sold for a higher price on the open market, would have a higher assessment and property worth less would have a lower assessment. Skip down to question 4.

If you answer 'yes' to this question, please answer questions 2 and 3 also.

2. If so, what types of property should be given relief? What types should pay more?
3. In which cases, if any, is classification the best method of giving special treatment?

### EXEMPTIONS

(To begin the discussion of exemptions it would be most helpful if the resource committee could supply - perhaps on a visual aid - a list of all the exempt property in your community; not each piece, of course, but how much church property, church related property, charitable property, educational property, local, state and federal property, cemeteries, etc. Assessors are just finishing the assessment of exempt property that is done every 6 years so they should be able to give you the information you want without any trouble.)

4. Do any exempt facilities in your community compete with private taxpaying businesses?

*No.*

5. What local services are used by the exempt organizations in your community? Do these needs raise the costs of these services? Do any exempt groups make voluntary payments for local services? *School system is used by 10 houses on fed. arsonal property & household on private college property. Don't only pay part of cost. Private exempt property uses fire & police have not offered payment.*

6. How many exempt organizations in your community serve an area larger than your taxing district? Should you carry part of the tax burden for others who live outside your district? Are other people carrying part of your burden? *yes*

*Hard to measure. Probably comes out even.*



FINANCING GOVERNMENT DISCUSSION QUESTIONS (cont.)

7. Does your community receive benefits from exempt groups comparable to the subsidies given? Do those groups giving the greatest benefit to the community receive the largest exemptions? Should they? *Benefits can not be measured financially. Campuses offer open spaces, cultural benefits + high caliber personnel to community.*

EFFECTS AND ALTERNATIVE PROPERTY TAXES

8. What is the best way to overcome the undesirable effects of the property tax on housing?
9. What would be the advantages and disadvantages of enlarging your taxing district?
10. Which alternative property tax suggested by Dick Netzer, or which combination, do you think would be best? Why?

FINANCING GOVERNMENT REPORT FORM

CLASSIFICATIONS

1. Are there any types of property that should get special treatment?

*We had a good discussion on the philosophy of classification - passed out information on the classes - but specifics are complicated*

2. If so, what types of property should be given relief?

*no consensus*

What types should pay more?

3. In which cases, if any, is classification the best method of giving special treatment?

*no consensus*

*please see note on other side*



Although probably a majority of members think similarly to the state result of consensus in 1968 - ~~for~~ some members feel that ~~classifications~~ <sup>exemptions</sup> as we have ~~them~~ <sup>are not bad</sup> - though there are obviously some abuses. Subsidies handed directly to private enterprise - would be too "political" for the common well being. Without some advantage many private social agencies would soon be pushed out of the competitive arena - Private colleges are having a hard enough time "competing" with the University & subsidies it receives from ~~taxes~~ <sup>taxes</sup>. ~~Most~~ <sup>Most</sup> exempt properties are responsible efficient agencies organized to achieve a public or social good such as education (in arts and or morality and social conscience.) or direct social services (such as hospitals, homes etc.) often unpopular in State budgeting.

Classifications are often the means of keeping taxes from being confiscatory!

League of Women Voters of Minnesota, 555 Wabasha Avenue, St. Paul, Minnesota 55101  
September 1968

FINANCING GOVERNMENT REPORT FORM

From: League of Women Voters of Austin, Minn. Mrs. Dean White 204 22nd St. SW  
CLASSIFICATIONS

9 units reporting

1. Are there any types of property that should get special treatment?

Yes

2. If so, what types of property should be given relief?

3 units said aged home owner  
3 units said farmer owner  
4 units said natural resources: timber, taconite

What types should pay more?

2 units said immobile mobile homes  
1 said cooperatives  
1 said farmer with huge holdings

3. In which cases, if any, is classification the best method of giving special treatment?

Most units wanted more information on this entire area of classifications, especially from states that have fewer classifications than we do.

2 units thought farms, natural resources  
Some thought temporary exemptions better than classifications.

To sum up: The Austin League units seemed to feel that more information was needed before making final decisions on this complex study. They wanted to know how other states operate to keep down classifications.

BLOOMINGTON  
FINANCING GOVERNMENT REPORT FORM  
CLASSIFICATIONS

1. Are there any types of property that should get special treatment? Yes--majority  
small minority-no

2. If so, what types of property should be given relief? Owner occupied farms--  
homesteads-- non-profit making ventures (churches, colleges, etc.).  
Incentives to industry and development of natural resources, on a  
temporary basis with periodic re-evaluation.  
Minority view--low income elderly.

What types should pay more? Corporation farms--profit making ventures  
(including tax exempt-non profit organizations).

Minority view--Industries that deplete natural resources.

3. In which cases, if any, is classification the best method of giving special treatment?  
There was general agreement that classifications is not the best  
method of giving special treatment; they should be reviewed periodically.  
There was some discussion of the value of subsidies over exemptions  
and classifications as a better method of record keeping.  
Minority view--homesteads & owner occupied farms.



Brooklyn Center  
Feb. 1969

League of Women Voters of Minnesota, 555 Wabasha Avenue, St. Paul, Minnesota 55101  
September 1968

FINANCING GOVERNMENT REPORT FORM

CLASSIFICATIONS

E. H. Oslund  
6000 D. Ewing

1. Are there any types of property that should get special treatment?

yes

2. If so, what types of property should be given relief?

Homestead (especially for elderly) <sup>hard to</sup> implement  
Agricultural land for agricultural use  
Property essential to religious, educational  
or charitable organizations

What types should pay more?

3. In which cases, if any, is classification the best method of giving special treatment?

Tax measures for aged.  
did not like "house bank" idea.

Buffalo

League of Women Voters of Minnesota, 555 Wabasha Avenue, St. Paul, Minnesota 55101  
September 1968

FINANCING GOVERNMENT REPORT FORM

CLASSIFICATIONS

1. Are there any types of property that should get special treatment?

2. If so, what types of property should be given relief?

What types should pay more?

3. In which cases, if any, is classification the best method of giving special treatment?

Buffalo League must report that due to the blizzard conditions on our Dec Meeting night - our Legislative overview - Financing for program was cancelled - & these questions are unanswered - should we find opportunity to get a consensus on even one or 2 at our next meeting - I will be sure to send you the information at that time.

Mr. R F Biedemeier  
(Financing Co.)

603 Division St  
Buffalo, N.Y.  
55313.



FINANCING GOVERNMENT REPORT FORM

CLASSIFICATIONS

*Burnsville League Kay Rausch 890-5057*

1. Are there any types of property that should get special treatment?

*yes - Agricultural  
Religious*

2. If so, what types of property should be given relief?

*Farm lands surrounding the metropolitan area so  
those who desire to farm this land aren't forced  
to sell.*

What types should pay more?

*Church building of worship should pay for municipal  
services. Other Church property including parsonages should  
pay full tax.*

*Charitable organizations should not receive exemptions.  
State and Federal land should pay for municipal  
services received.*

3. In which cases, if any, is classification the best method of giving special treatment?
-

Cryptal - New Hope

Unit I

League of Women Voters of Minnesota, 555 Wabasha Avenue, St. Paul, Minnesota 55101  
September 1968

FINANCING GOVERNMENT REPORT FORM

CLASSIFICATIONS

1. Are there any types of property that should get special treatment? Yes

2. If so, what types of property should be given relief?

Homes of the elderly with low incomes.  
Private schools and any educational system  
that operates without making a profit.

What types should pay more?

Private schools making a profit.

Church property other than that upon which the  
Church proper stands.

3. In which cases, if any, is classification the best method of giving special treatment?

4. Exempt facilities competing with private taxpaying business -  
Augsburg Printing.

*Print II*  
*H. Money*  
*548-1126*

FINANCING GOVERNMENT REPORT FORM

CLASSIFICATIONS

1. Are there any types of property that should get special treatment?

Yes: agricultural lands, rural electrical lines, natural resources, housing, industrial development (as inducement to locate in areas where there is excess labor), mobile homes, public property, churches (church building and educational plant only), non-profit educational institutions. Undecided on charities, cemeteries.

2. If so, what types of property should be given relief?

Housing, agricultural property and rural electric lines (to the extent of preventing tax from becoming prohibitive because of long lines.)

What types should pay more?

Income property of churches and any profit making enterprise, or an enterprise that is in competition with private enterprise.

3. In which cases, if any, is classification the best method of giving special treatment?

Agricultural lands

Natural resources - sufficient for protection, but there should be frequent reviewal (perhaps at 5 year intervals) and adjustments when needed.

Housing - possibly not homestead, but some device for tax relief

Industrial development - to encourage location in areas of excess labor. This might take form of direct subsidy, subject to periodic review and revision.

Mobile homes

Educational property, religious and non-profit charitable properties - Suggest direct subsidies in some cases, because the item would appear in budget and be subject to scrutiny. Also would spread tax base for support.

Cemeteries and public property - should pay for all services rendered by local government.



FINANCING GOVERNMENT REPORT FORM

CLASSIFICATIONS

1. Are there any types of property that should get special treatment? *Yes*

2. If so, what types of property should be given relief?

*Church proper  
public education  
Nat'l. parks)  
Agriculture  
Cultural & charitable institutions*

What types should pay more?

*Church & private school income-producing property  
Hospitals only if a financial statement is required  
Charitable organizations that compete with private  
enterprise*

3. In which cases, if any, is classification the best method of giving special treatment?

*Natural resource severance tax  
Homestead  
Rural Electric Lines*

4. *Not aware of any in Crystal - New Hope area.*

FINANCING GOVERNMENT REPORT FORM

CLASSIFICATIONS

1. Are there any types of property that should get special treatment?

*yes*

2. If so, what types of property should be given relief?

*agricultural land - yes if used for farming by a family-owned farm  
rather than a corporation*

*Natural resources - yes*

*Homesteads - yes - with special classification for the elderly*

*Petroleum Refineries - yes*

*Mobile Homes - NO*

*Rural Electric Lines - should be reappraised*

What types should pay more?

*Rural Electric*

*Mobile Homes - don't know what rate is*

3. In which cases, if any, is classification the best method of giving special treatment?

*Homestead for elderly*

September 1968

Lucy Walbridge, Ruth & W  
5989 London St  
Methu, Minn 55804

FINANCING GOVERNMENT REPORT FORM

CLASSIFICATIONS

1. Are there any types of property that should get special treatment?

Most of the members present said "yes" - Yout of 31 (from 2 different units) said "no". A listed minority of 3 had no opinion, though from the apparent confusion, ~~to~~ about the other question, we felt this category should have been larger.

2. If so, what types of property should be given relief?

Strong feeling for increasing low-income and homestead benefits, especially for the aged.

What types should pay more?

Industries that deplete natural resources or pollute the air and water.

Church income property

And, from one unit, property that does not meet housing and building codes.

3. In which cases, if any, is classification the best method of giving special treatment?

Elderly, natural resources, farmlands

One unit said that we should pay a severance tax and timber should get a tax benefit for development of land.



There was a strong feeling for payments  
in lieu of taxes for exempt properties and  
for a re-evaluation of the homestead  
exemption.

One unit suggested reduction to three  
classifications:

1. living quarters (rural and urban homes,  
rentals)
2. natural resource land (farms, timber,  
mining)
3. profit-making (stores, industries,  
residing homes.)

Suggested elimination of classifications -  
(from another unit)  
petroleum, mobile homes,  
rural electric

FINANCING GOVERNMENT REPORT FORM

CLASSIFICATIONS

1. Are there any types of property that should get special treatment?

All units answered "yes" to this question.

2. If so, what types of property should be given relief?

The following types of property were felt to be in need of relief--listed in order of the number of times they were mentioned: Agriculture, low-income senior citizens, homesteads, veterans' homesteads, rural electric lines, improvements on old houses, timberland for conservation purposes, natural resources, and mobile homes. Individual mention was made of relief for lakeshore property. The possibility of dropping the homestead classification entirely was suggested by one unit. Several units said they felt unqualified to give definite guidelines and would have to have more time and material for study to give authoritative answers.

What types should pay more?

Three units didn't feel qualified to decide--three units felt no one should pay more, three units said church property used for profit making should pay more, one unit mentioned industries which pollute, deface, desecrate land or water, one unit mentioned natural resources, and one mentioned educational property not used for educational purposes.

3. In which cases, if any, is classification the best method of giving special treatment?

The general feeling was that special treatment should be given by means of classification when there is a clear cut incentive for doing so, to give encouragement to property used for the common good, to encourage home ownership, farming, etc. Agriculture and natural resources were mentioned by most units, and individual mention was made of utilities, rural electric lines, mobile homes, homesteads, and homes of those citizens who are over 65.

One unit felt that classifications should be eliminated entirely, one unit favored direct subsidies from the state to give special treatment when desirable, and two units felt the entire subject was much too complicated for us to decide.

Fridley League  
State Program Chairman, Connie Metcalf  
560-3596

3 cc: State Office  
Secretary's file  
State Program file

League of Women Voters of Minnesota, 555 Wabasha Avenue, St. Paul, Minnesota 55101  
September 1968

## FINANCING GOVERNMENT REPORT FORM

### CLASSIFICATIONS

1. Are there any types of property that should get special treatment?

Unanimous conclusion that there are too many classifications but members not clear in distinction between classifications and exemptions. However, seven members (50%) of one unit of 14 attending voted that all classifications should be abolished and the assessment based on market value. Of the 7 who abstained 5 were new members who did not feel they knew enough about it to vote. In the other units the distinction between classifications and exemptions was unclear

2. ~~If so, what types of property should be given relief?~~  
and their conclusions were as follows:

Anybody using public services should pay a minimum tax  
Some felt that churches should pay taxes; others felt that churches should pay at least service charges. Some of the latter felt that at least the church land should be taxed if not the land and the structure. Two members felt that neither churches nor parsonages should be taxed.  
All felt that any businesses, church-owned or otherwise, should pay taxes.

What types should pay more?

3. In which cases, if any, is classification the best method of giving special treatment?



# Granite Falls

League of Women Voters of Minnesota, 555 Wabasha Avenue, St. Paul, Minnesota 55101  
September 1968

## FINANCING GOVERNMENT REPORT FORM

### CLASSIFICATIONS

1. Are there any types of property that should get special treatment?

While we favor fewer classifications of a more equitable nature there seems to be valid reasons for special treatment in some cases. The general feeling during discussion was that of not knowing enough about this to make judgements.

2. If so, what types of property should be given relief?

A tax relief seems a necessity for the elderly.

Perhaps as a tax incentive for bringing industry etc. to a certain locale, as the petroleum refineries where there were low development rates and excess labor.

What types should pay more?

Income producing units. A number of persons felt mobile homes should pay more.

3. In which cases, if any, is classification the best method of giving special treatment?

Timber lands, etc. where incentives are needed to conserve for the future.

Granite Falls



From Greater Mankato Area League

League of Women Voters of Minnesota, 555 Wabasha Avenue, St. Paul, Minnesota 55101  
September 1968

FINANCING GOVERNMENT REPORT FORM

CLASSIFICATIONS

1. Are there any types of property that should get special treatment?

Yes

2. If so, what types of property should be given relief?

Homesteads owned and occupied by the elderly, to benefit only the elderly, not their heirs.

What types should pay more?

Favored some formula which would tax site more heavily than buildings

3. In which cases, if any, is classification the best method of giving special treatment?

Homesteads

Taconite

Agricultural lands

Feb 6 <sup>th</sup>

Dear Mary:

Sorry this is so late,  
but the weather forced  
postponement of some of  
our meetings and  
cancellations of others.

About 46 members  
participated in the discussions.  
There was no strong consensus  
on agricultural lands close  
to a growing urban area, tho

perhaps a majority felt the farmer should have a right to farm his land as long as he wished, and not be forced out by high taxes.

Sincerely,

Dorothy Coughlan

We will be giving the "tax options" to our businessmen this March in our finance drive.

FINANCING GOVERNMENT

DISCUSSION QUESTIONS

*Jan. 1969*

If this is part of your unit meeting on the legislature, you might want to plan on about 20 or 30 minutes for this discussion. In that case, try to cover the first three questions on classifications. If you have time, or if you are having a full unit meeting on this topic, you can consider the rest of the questions. We would like to get whatever guidelines you can give us on classifications. The consensus says only that we want fewer classes. The state Board would like whatever assistance you can give us in applying the consensus. Please fill out the report form and give to your local item chairman. Local financing government chairmen are requested to send compilation to the state office as soon as possible. Thank you.

CLASSIFICATIONS

1. Are there any types of property that should get special treatment?

If you answer 'no' to this, you believe there should be no special classification of property for taxing purposes and all property taxes should be based on market value. This means that property that could be sold for a higher price on the open market, would have a higher assessment and property worth less would have a lower assessment. Skip down to question 4.

If you answer 'yes' to this question, please answer questions 2 and 3 also.

2. If so, what types of property should be given relief? What types should pay more?
3. In which cases, if any, is classification the best method of giving special treatment?

EXEMPTIONS

(To begin the discussion of exemptions it would be most helpful if the resource committee could supply - perhaps on a visual aid - a list of all the exempt property in your community; not each piece, of course, but how much church property, church related property, charitable property, educational property, local, state and federal property, cemeteries, etc. Assessors are just finishing the assessment of exempt property that is done every 6 years so they should be able to give you the information you want without any trouble.)

4. Do any exempt facilities in your community compete with private taxpaying businesses?  
*Boke and party sales*
5. What local services are used by the exempt organizations in your community? Do these needs raise the costs of these services? Do any exempt groups make voluntary payments for local services?
6. How many exempt organizations in your community serve an area larger than your taxing district? Should you carry part of the tax burden for others who live outside your district? Are other people carrying part of your burden?

*Library Hospital Area Technical Jr College*



FINANCING GOVERNMENT DISCUSSION QUESTIONS (cont.)

7. Does your community receive benefits from exempt groups comparable to the subsidies given? Do those groups giving the greatest benefit to the community receive the largest exemptions? Should they?

*Public Schools give greatest benefit*

EFFECTS AND ALTERNATIVE PROPERTY TAXES

8. What is the best way to overcome the undesirable effects of the property tax on housing?
9. What would be the advantages and disadvantages of enlarging your taxing district?
10. Which alternative property tax suggested by Dick Netzer, or which combination, do you think would be best? Why?

*Cut down on many tax exempt  
property*

Hibbing LWW

League of Women Voters of Minnesota, 555 Wabasha Avenue, St. Paul, Minnesota 55101  
September 1968

FINANCING GOVERNMENT REPORT FORM

CLASSIFICATIONS

1. Are there any types of property that should get special treatment?

yes

2. If so, what types of property should be given relief?

elderly home owners  
continue convent, house of worship  
one parsonage or rectory for a church  
tagomte and oil refinery continue as is.  
homesteads

What types should pay more?

All churches should pay for local  
services - street - safety - etc.  
All now tax exempt property should  
be reevaluated. Any drawing income  
should be taxed. All church property  
except rectory and one parsonage should  
be taxed.

3. In which cases, if any, is classification the best method of giving special treatment?

We have too many classifications  
There should be studied and  
redefined.

We no doubt need some  
classifications due to the diversity  
of our industry. One unit said the  
federal government should pay <sup>more</sup> individual states  
for federal property in lieu of taxes.

*Hubbing*

League of Women Voters of Minnesota, 555 Wabasha Avenue, St. Paul, Minn. 55101  
September 1968

FINANCING GOVERNMENT REPORT FORM

CLASSIFICATIONS

1. Are there any types of property that should get special treatment? Yes
2. If so, what types of property should be given relief? Agricultural, timber, iron ore, homesteads, mobile homes, rural electric. Petroleum refineries better subsidized. Homesteads of the elderly, mobile homes over 6 years old need more exemption.

What types should pay more? Our unit 1-5 in favor of reduced homestead exemption.

3. In which cases, if any, is classification the best method of giving special treatment? Agricultural, timber, iron ore, homesteads, mobile homes, rural electric. Petroleum refineries better subsidized.



## FINANCING GOVERNMENT

### DISCUSSION QUESTIONS

If this is part of your unit meeting on the legislature, you might want to plan on about 20 or 30 minutes for this discussion. In that case, try to cover the first three questions on classifications. If you have time, or if you are having a full unit meeting on this topic, you can consider the rest of the questions. We would like to get whatever guidelines you can give us on classifications. The consensus says only that we want fewer classes. The state Board would like whatever assistance you can give us in applying the consensus. Please fill out the report form and give to your local item chairman. Local financing government chairmen are requested to send compilation to the state office as soon as possible. Thank you.

### CLASSIFICATIONS

1. Are there any types of property that should get special treatment?

If you answer 'no' to this, you believe there should be no special classification of property for taxing purposes and all property taxes should be based on market value. This means that property that could be sold for a higher price on the open market, would have a higher assessment and property worth less would have a lower assessment. Skip down to question 4.

If you answer 'yes' to this question, please answer questions 2 and 3 also.

2. If so, what types of property should be given relief? What types should pay more?
3. In which cases, if any, is classification the best method of giving special treatment?

### EXEMPTIONS

(To begin the discussion of exemptions it would be most helpful if the resource committee could supply - perhaps on a visual aid - a list of all the exempt property in your community; not each piece, of course, but how much church property, church related property, charitable property, educational property, local, state and federal property, cemeteries, etc. Assessors are just finishing the assessment of exempt property that is done every 6 years so they should be able to give you the information you want without any trouble.)

4. Do any exempt facilities in your community compete with private taxpaying businesses?
5. What local services are used by the exempt organizations in your community? Do these needs raise the costs of these services? Do any exempt groups make voluntary payments for local services?
6. How many exempt organizations in your community serve an area larger than your taxing district? Should you carry part of the tax burden for others who live outside your district? Are other people carrying part of your burden?

## FINANCING GOVERNMENT DISCUSSION QUESTIONS (cont.)

7. Does your community receive benefits from exempt groups comparable to the subsidies given? Do those groups giving the greatest benefit to the community receive the largest exemptions? Should they?

## EFFECTS AND ALTERNATIVE PROPERTY TAXES

8. What is the best way to overcome the undesirable effects of the property tax on housing?
9. What would be the advantages and disadvantages of enlarging your taxing district?
10. Which alternative property tax suggested by Dick Netzer, or which combination, do you think would be best? Why?

*from Mattomedi Area League*

League of Women Voters of Minnesota, 555 Wabasha Avenue, St. Paul, Minnesota 55101  
September 1968

## FINANCING GOVERNMENT REPORT FORM

### CLASSIFICATIONS

1. Are there any types of property that should get special treatment?

Yes. Though everyone favored limiting the number of special classifications, we felt that there were some types of property that should be taxed at a different rate than others.

2. If so, what types of property should be given relief?

It is very difficult for us to give an enlightened opinion on this with the amount of information ~~we have the time and background to assimilate.~~ It seemed to the group that agricultural and timber lands, <sup>we have</sup> for example, should be taxed at a lower rate for the reasons given in the pamphlet Financing Public Services. Leaguers were reluctant to give up the homestead exemption, also.

What types should pay more?

3. In which cases, if any, is classification the best method of giving special treatment?

We cannot answer because we do not have in-depth knowledge of the many other alternative methods of giving special treatment as they apply to each of the 20 special classifications.



February 10, 1969

Dear Mary,

You will note in our report that our units came to no consensus on Classification except as the condition of confusion can be our consensus. There was a strong reiteration of our position of tax exempt property and we should get good response to any call to action. The classification section and questionnaire was very disturbing to our units. They would like more information on single classification and I hope to do this in the form of a written every member piece very soon.

We think this was a very ill-timed topic. The interest was all obviously on tax exempt property. It is hard and confusing to study classification systems during a legislative session which is concerned with tax exemption.

Reactions from our members and from our unit resource leaders have lead the Minneapolis Board to suggest that specific recommendations regarding specific classifications require more expertise and discussion time than can be given in our neighborhood type units.

The Minneapolis Board had hoped that action could be taken within the confines of our present position pertaining to classifications. If more guidance for action is needed we might work on the basis of criteria.

Sincerely,



Mrs. Kenneth Masters, Mpls. resource chr.

Financing State Government

FINANCING GOVERNMENT REPORT FORM

CLASSIFICATIONS

1. Are there any types of property that should get special treatment?

Yes 11 units 88+ members  
no 6 units 31+ members

This is the majority and minority report of 12 units. The other 21 units that reported had confusing and contradicting statements. Most answered in terms of tax exemption.

2. If so, what types of property should be given relief?

No consensus. This question was answered most often in terms of Tax Exempt Property.

What types should pay more?

No consensus. Again answered most often in terms of Tax Exempt Property.  
Industry that pollutes and destroys was listed in three units.  
Iron ore was listed in four units.  
Petroleum was listed in three units.

3. In which cases, if any, is classification the best method of giving special treatment?

Most units said they were not ready to make a decision on this question "confused -- not enough information esp. on single classification"

Several groups said they thought classification was not the most equitable way but since we have it, it is almost impossible to do away with. " --would rather see other methods used to help"

Some units did list cases that need help but not necessarily by classification.

Homestead	12 units	Elderly	4 units
Agriculture	11 units	Iron Ore	3 units
Rural electric lines	6 units		
Natural resources	<u>6</u> units		

this statement is from Diane Henze - Minnetonka League

938-7082

It seems to me that our study has missed the really important dilemma facing taxpayers, and that is how should public shhools be financed? Our studies have revealed to us the vast differences in resources among school districts, differences which are not adequately balanced out by <sup>the</sup> equalization formula in computing state aids. If schools continue to have to rely so heavily on property taxes, ~~they can~~ these taxes will continue to rise sharply, and schools in have-not districts will continue to have less to spend on their <sup>than their more wealthy neighbors</sup> students. I submit this is intolerable, and that a new approach must be found. Could the League put its attention to the state-wide problem of financing public education?

12000 Briar Lane

Unit VII

League of Women Voters of Minnesota, 555 Wabasha Avenue, St. Paul, Minnesota 55101  
September 1968

FINANCING GOVERNMENT REPORT FORM

CLASSIFICATIONS



From Heather Wurtile - Minnetonka League of W.V.  
Resource Chairman  
League of Women Voters of Minnesota, 555 Wabasha Avenue, St. Paul, Minnesota 55101  
September 1968

# FINANCING GOVERNMENT REPORT FORM

## CLASSIFICATIONS

1. Are there any types of property that should get special treatment? *yes, practically speaking.*

*special*  
Theoretically - ~~no~~ treatment is best - but it is impractical.

*If there were no special treatment by classification*

2. If so, what types of property should be given relief? *it could be done through tax credits, subsidies + grants which is the best way ideally.*

*homesteads - overwhelming majority agreement - unanimous in fact*  
*agriculture, particularly the family farm*  
*although the family farm might get relief through tax credits!*

*A minority spoke of relief for low income elderly - also a minority for relief in natural resources ~~to encourage~~ "slower" depletion."*

What types should pay more?

*ore - not res. not replaced  
income prod. - non-homestead + 1*

*A slight majority felt ore should be taxed higher, as the Citizen League suggested - 40% - could be called "natural resources" rather than "ore".*

*majority felt → non-homestead or income producing property*

3. In which cases, if any, is classification the best method of giving special treatment?

*not agricultural land - but perhaps best treated by tax credits*  
*★ homestead and non-homestead*  
*★ Classification is not the best for natural resources*  
*★ a severance tax reviewed periodically is preferable!*  
*(But 1/2 of our league liked the Citizen League proposal of ore or natural resources 40%, homestead 25%, all other 33 1/3%)*

*We are concerned about the recent ruling on "reasonable connection" exemption!*

FINANCING GOVERNMENT REPORT FORM

CLASSIFICATIONS

Northfield LWV

1. Are there any types of property that should get special treatment?

A majority answered no to this, feeling all property should be taxed in the same proportion according to its adjusted market value. However, this was such a small majority (12-10) as to leave almost a 50-50 split.

2. If so, what types of property should be given relief?

Those who felt there should be some differential treatment of property were concerned that the present relief given agricultural land should be continued. One person felt the homestead relief should be continued. No other classifications either to give property relief or to charge it more were supported. The feeling was that if the effects of present classifications produced useful controls on some areas (such as proper cutting of timber or encouragement of oil refineries to come to Minn.) this should be continued by some more direct and obvious means.

What types should pay more?

(see above, we favored only agricultural separate classification and that by ~~barely~~ less than half)

3. In which cases, if any, is classification the best method of giving special treatment?

The reason for supporting continued relief to agricultural property was largely in the belief that farm income was not great enough to allow farmers to carry any more taxes. People were interested in some other method of giving aid here, but felt that property tax relief should be continued until such other methods could be sure of legislative support.

The majority which supported no classification differences felt that if an increase in farm property taxes caused the consolidation of farms and a movement of farm labor to the industrial labor market this might be a good thing.

LEAGUE OF WOMEN VOTERS, NORTH ST. PAUL, UNIT 11

FINANCING GOVERNMENT, DISCUSSION QUESTIONS

1. YES
2. HOMESTEADS SHOULD GET SPECIAL CLASSIFICATIONS TO ENCOURAGE HOME OWNERSHIP. ALSO, POSSIBLY FARM PROPERTY BECAUSE OF THE LARGE AMOUNT NEEDED TO PRODUCE AN ADEQUATE INCOME.
3. IN BOTH CASES, HOMESTEAD AND FARM PROPERTY THE CLASSIFICATION SYSTEM IS ADEQUATE TO GIVE SPECIAL TREATMENT.
4. -
5. ALL THE LOCAL SERVICES, FIRE, POLICE, WATER AND SEWAGE, STREET LIGHTING, STREETS, SNOW REMOVAL. YES THEY RAISE THE COST OF THESE SERVICES TO THE TAXPAYERS. SOME OF THE CHURCHES MAKE VOLUNTARY PAYMENTS ON PROPERTY NOT USED FOR THE CHURCH ITSELF OR HOME FOR THE PASTOR.
6. THE SCHOOLS AND CHURCHES IN NORTH ST. PAUL USE THE LOCAL SERVICES, AND THE TAXPAYERS IN OUR AREA (EAST OAKDALE TOWNSHIP) DO NOT CONTRIBUTE EXCEPT FOR SCHOOL DISTRICT TAXES, SO THE TAXPAYERS IN NORTH ST. PAUL ARE CARRYING A PORTION OF OUR TAX BURDEN.
7. THE BENEFITS FROM THE EXEMPT GROUPS SUCH AS THE CHURCHES ARE IMPOSSIBLE TO CALCULATE IN DOLLARS AND CENTS.
8. FINDING NEW TAX SOURCES, WE RECOMMEND LEGALIZING PARI-MUTUEL BETTING.
9. IT WOULD BE ADVENTAGEOUS IN SPREADING INDUSTRIAL TAXES THAT TEND TO BE CLUSTERED TOGETHER AND IN EVENING OUT THE TAX BURDEN TO THE AREA THAT RECEIVES BENEFITS.



*Red Wing*

League of Women Voters of Minnesota, 555 Wabasha Avenue, St. Paul, Minnesota 55101  
September 1968

FINANCING GOVERNMENT REPORT FORM

1/18/69

CLASSIFICATIONS

1. Are there any types of property that should get special treatment?

Majority - no. All property taxes should be based on market value.

Minority - yes.

2. If so, what types of property should be given relief?

Rural electrical transmission and distribution lines  
Homesteads  
Veterans (disabled) homes  
Homes owned by someone on fixed income, such as elderly people  
Pollution control equipment  
Mining and other natural resources  
Agricultural

What types should pay more?

Industries that pollute the water and air

3. In which cases, if any, is classification the best method of giving special treatment?

Not enough information to answer this



## EXEMPTIONS

4. Do any exempt facilities in your community compete with private taxpaying businesses?  
Majority - no. Minority - yes. Auditorium Theatre.  
(This is owned by the city and leased, so it could be said to compete with the other movie theatre in town, except that the same man who leases the Auditorium also owns the other theatre.)
5. What local services are used by the exempt organizations in your community? Fire, police, snow removal, etc.  
Do these needs raise the cost of these services? Probably some, but not enough information to really decide. Total tax exempt property in Red Wing is about 24.5%. Do any exempt groups make voluntary payments for local services? No. However, one church-related elementary school owns a house for one of its teachers and declined a tax exemption and pays taxes on the property (by vote of the congregation).
6. How many exempt organizations in your community serve an area larger than your taxing district? Almost all of them.  
Should you carry part of the tax burden for others who live outside your district? Majority - yes (it isn't really a burden as people from outside spend money here). Strong minority - no. Are other people carrying part of your burden? No.
7. Does your community receive benefits from exempt groups comparable to the subsidies given? Probably so, though it was questioned how it is possible to adequately measure the value of benefits. Do those groups giving the greatest benefit to the community receive the largest benefits and should they? Again this is almost impossible to determine.
8. What is the best way to overcome the undesirable effects of the PROPERTY TAX ON HOUSING? Grant tax credits to the elderly and others on fixed incomes.
9. What would be the advantages and disadvantages of enlarging your taxing district? The advantages would be an increased tax base which would probably be most desirable in the long run. The disadvantages would be the initially higher taxes in Red Wing to pay for services needed in our surrounding areas such as sewer, police fire, etc.
10. Alternatives to property taxes, etc?  
Site value taxation Increased alcohol and cigarette taxes  
User charge on exempt properties for fire, police, etc.  
Increased reliance on income and sales taxes - less on property taxes.  
Only a federal income tax or possibly a state one also, plus a user charge for services like fire, etc. Rest of city services paid by a lump sum received from the federal or state income tax with no strings attached.

Churches Majority - income producing (publishing houses, parking lots) should be taxed, also parsonages. Minority - all should be taxed, even the church.

*Ann Hauke - Financing Gov. Chairman  
LWV of Red Wing*

Unfortunately, the December  
flus and illnesses, and  
pre-Christmas activity, cut  
our visit attendance  
drastically. Our visit postponed  
its meeting so I waited for  
their report, but they were  
not able to work it in.

Those who returned reports, I think,  
are fairly representative of our  
Pittsfield League.

Joan Helmsberger  
869-8057

FINANCING GOVERNMENT REPORT FORM

*Richfield*

CLASSIFICATIONS

*Unit meeting, Dec. 1968*

1. Are there any types of property that should get special treatment?

*Yes.*

2. If so, what types of property should be given relief?

*All agreed on Homestead classification - some emphasized heavily.*

*One unit specified agricultural land used for production, not that held for speculation. Some doubted whether soil bank land should get special treatment.*

*One unit would give certain industries temporary relief, subject to re-evaluation periodically.*

What types should pay more?

*None*

3. In which cases, if any, is classification the best method of giving special treatment?

*One unit felt for industry encouragement.*

*One unit favored this for homestead and farm land.*

*This group would prefer to see loans, grants, or other types of aid given rather than preferred tax treatment for business and industry, so the actual cost of such inducements would be known. Natural resource industries should have severance tax instead of property tax.*



Rochester Minnesota

Unit 6-9

League of Women Voters of Minnesota, 555 Wabasha Avenue, St. Paul, Minnesota 55101  
September 1968

## FINANCING GOVERNMENT REPORT FORM

### CLASSIFICATIONS

1. Are there any types of property that should get special treatment?

Most agreed that special treatment should continue with major reduction in the number. Classification would be best limited to natural resources. Use of tax to encourage better land use.

2. If so, what types of property should be given relief?

Elderly on fixed income should receive some tax credit but income should be considered.

Disabled veterans not veterans in general.

Religious and educational institutions

Eliminate horse steady exemption - which would reduce the rate.

Most wanted to continue the Lutherie, however some objected.

What types should pay more?

Church related institutions which operate commercially such as nursing homes, parking lots and publishing companies. All homes maintained by churches, schools colleges and other institutions parsonages, convents, rectories homes for staff.

Any industry polluting water or air was a minority report.

3. In which cases, if any, is classification the best method of giving special treatment?

Classification is best limited to natural resources other than agriculture.

Severance tax encourages conservation for long-term use.

# Rock County

League of Women Voters of Minnesota, 555 Wabasha Avenue, St. Paul, Minnesota 55101  
September 1968

## FINANCING GOVERNMENT REPORT FORM

### CLASSIFICATIONS

1. Are there any types of property that should get special treatment?

The League of Women Voters of Rock County does not believe that any type of property should get special treatment through a system of classifications. Because we have 20 taxing districts within the county, each with its own assessor, we are one of the few Leagues able to appraise what classifications plus exemptions, plus assessment variations do to the tax base. Attached are some of the figures presented to our units. We thought you might be interested.

2. If so, what types of property should be given relief?

SEE REVERSE SIDE FOR OUR CONCLUSIONS ON EXEMPTIONS.

What types should pay more?

3. In which cases, if any, is classification the best method of giving special treatment?

## EXEMPTIONS

4. Practically all exempt facilities in the county compete to a greater or lesser degree with taxpaying businesses.  
Municipal power plants compete with NSP and IowaPS which pay taxes  
Liquor stores compete with privately owned liquor stores in nearby counties and states.  
Churches hold bazaars, public suppers, competeing with stores and restaurants  
Public housing project competes with privately owned rental projects.  
Schools with their free lunch programs compete with restaurants and catering service, and with their athletic programs compete with privately owned clubs and managers  
Church parsonages compete with privately owned pwperty.
5. Local services are used by all exempt facilities. So far as we can ascertain none make voluntary payments. Police protection, fire protection, cost of new power plant equipment, new water lines to service exempt buildings, etc., especially when they are on the outskirts of towns do add to the costs of these services.
6. Most of the exempt organizations serve an area larger than the taxing district. Churches in Luverne, Hills, Beaver Creek, Magnolia, Hardwick, Jasper all have a high percentage of rural members. Most of the small rural churches have closed during the past 25 years, so the towns are bearing the taxes for the rural population in this respect.  
Consolidation of schools has developed into a serious tax problem as far as towns and villages are concerned. The mill rate varies from township to township to village, all children of which attend the same school. The school which forms the nucleus of the consolidation is tax-wise costing the base community a higher mill rate than those areas which wish to consolidate with it, and the people in the nucleus area do not have the right to vote on consolidation--only the people wishing to consolidate with it.  
There is only one library in the county--supported wholly by taxpayers in Luverne, yet it is used by the whole county with only a small fee (\$1.00 a year) and this fee is not collected for children who attend the consolidated district school.  
All county offic s are in Luverne, yet they serve the whole county.
7. We seriously question if our community receives benefits from exempt groups comparable to the subsidies given. We think churches no longer serve the community but only their own parishioners. Schools have branched out to such an extent tthat  
**ALTERNATIVES TO PROPERTY TAX** we question if taxpayers should support some of their activities.
1. We don't much care for any of the suggested alternatives. Enlarging the taxing district and consolidating the overlapping of county and town services would help.
2. We would like to see something like a human resources depletion tax!  
Slap an extra heavy tax on those industries which pollute air and water, including agriculture with its pesticides and chemical fertilizers. Also on the sale of automobiles, to take care of costs to the communities of junk yards, and possibly on regrigerators, FV's and other appliances which are built to last only a few years when they could be built for greater service. Also on liquor store and manufacturers to take care of the cost of highway cleanup of bottles, public care of alcoholics, etc.,  
Rather than penalizing the property owner, penalize those who cause the trouble. Fees for public address systems, roller skating rinks, and other noise pollution outfits. Etc., etc.



## I. Presentation -- 15 minutes

- A. Purpose: The consensus of League women on real estate taxes last year was that there should be less dependence on this type of tax as a source of revenue; that there should be fewer property classifications and fewer exemptions.

The Minnesota legislature will begin its biennial session in January. To lobby in support of our position on real estate taxes, the state board feels the need of further clarification: 1) What do we mean by fewer classifications; 2.) What do we mean by fewer exemptions?

## B. How Classification Affects Taxes Paid

10 Properties each with a market value of \$30,000--adjusted M.V.--\$10,000

Classification	Assessed Value	Rate	Real Estate Tax Paid
Business Bldg. 40% of Adj. M. V.	\$4,000	127.36 Laverne 130.19 Dist 670 257.55	\$1,030.20
Rented Urban Home 40%	\$4,000	257.55	1,030.20
Owner Occupied Home 25% of 1st 4,000; 40% over 4,000	3,400	257.55	876.35
Parsonage			Exempt
Farm w/no bldgs. 33 1/3% of adj. m.v.	3,333	58.74 L. Twp 105.19 Dist 670 163.93	\$546.38
Owner Occupied Farm Home 20% of 1st 4,000; 40% over 4,000	3,200	163.93	524.58
Rented Rural Home 40%	4,000	163.93	655.72
Timberland--20%	2,000	163.93	327.86
Mobile Home--State Assessed			None
Telephone Office--Exempt			None

- C. Charts on Value of Exempt Property by Tax District and Maps  
Exempt property of villages not entirely shown  
Laverne Example of tax base erosion--Every time gov't buys new piece of property, it erodes base. Property recently bought
- d. Chart showing % of value exempt in each Taxing unit
- E. Uses of Exempt Property
- F. Oddities including Parking chart of Minneapolis

## II. DISCUSSION

Questions 1-3 10 minutes

" 4-5 5 minutes

" 6, 7 10-15 minutes

III. Report 10 minutes

Total on discussion 60 minutes

Question 8-- 10 minutes

" 9 10 minutes

" 10 10 minutes

# ESTIMATED MARKET VALUE OF REAL ESTATE IN ROCK COUNTY

Taxing unit	Tax-exempt R.E.	All other R.E.
Battleplain Township - - - - -	\$ 2,313.00	\$ 4,835,001.00
Beaver Creek Township - - - - -	17,135.00	6,994,462.00
Clinton Township - - - - -	13,455.00	5,607,821.00
Denver Township - - - - -	(none)	4,992,729.00
Kanawana Township - - - - -	22,590.00	5,894,373.00
Irverne Township - - - - -	160,425.00	6,601,341.00
Magnolia Township - - - - -	1,697,775.00	5,458,350.00
Martin Township - - - - -	17,175.00	4,501,926.00
Mound Township - - - - -	123,000.00	5,206,092.00
Rosedell Township - - - - -	4,170.00	6,610,035.00
Springwater Township - - - - -	2,313.00	7,321,539.00
Vienna Township - - - - -	15,965.00	4,946,016.00
Village of Beaver Creek - - - - -	708,939.00	616,098.00
Village of Hardwick - - - - -	132,915.00	1,038,948.00
Village of Hills - - - - -	931,965.00	1,677,246.00
Village of Jasper - - - - -	136,735.00	394,664.00
Village of Kenneth - - - - -	65,895.00	376,908.00
City of Diverse - - - - -	6,660,423.00	22,582,356.00
Village of Magnolia - - - - -	24,090.00	915,711.00
Village of Stein - - - - -	162,825.00	522,618.00
TOTALS	10,870,383.00	101,096,454.00

# PERCENT OF TAX EXEMPT PROPERTY BY TAXING UNITS

Tax Unit	% of exempt property	County rank in Mill-rate Levy for Local Government
Beaver Creek Village	53½ %	1
Hills Village	32	4
Jasper Village	25	2
Steen Village	23.7	6
Magnolia Township	23 plus	14
City of Luverne	22.8	3
Kenneth Village	14.8	10
Hardwick Village	9	5
Magnolia Village	2.5	lowest
Luverne Township	2	9
Mound Township	2	17
Battleplain Township		19
Beaver Creek Township		12
Clinton Township	less than one-half of one percent	11
Kanaranzi Township		16
Martin Township		8
Rosedell Township		7
Springwater Township		13
Vienna Township		18
Denver Township	none	15



# USES OF MARKET PROPERTY

Estimated Market Value

<u>Government Offices and Public Service Buildings</u>		
Town, Township, and City Halls - - -	90,591	
Courthouse and Jail - - - - -	211,500	
Plants (power, water, sewage disposal) and Firehalls and Police Departments	1,701,933	
Ramps - - - - -	1,326	2,003,350.00
<u>Non-Government Public Service - Telephone Offices</u>		335,619.00
<u>Transportation Services - Does not include value of street, roads, right-of ways, and bridges.</u>		
Highway Buildings, Garages, Storage sheds	283,115	
Gravel pit (state) - - - - -	1,695	
Parking lots - - - - -	8,700	
Air port - - - - -	20,355	413,865.00
<u>Recreational Facilities</u>		
Parks, Camp Grounds, Athletic Fields, and Fairgrounds and Grandstands - - -	188,100	
Liquor Stores - - - - -	15,770	235,170.00
<u>Educational Facilities</u>		
Schools, including play grounds and athletic fields - - - - -	4,806,093	
Museum and Library - - - - -	61,790	4,867,883.00
<u>Health Facilities</u>		
Hospitals - - - - -	142,810	
Nursing Homes - - - - -	116,325	539,235.00
<u>Religious Facilities</u>		
Churches, including educational units, parsonages, etc. when assessed to- gether - - - - -	1,977,870	
Parsonages assessed separately - - -	132,135	
Parking lot " " " " - - - -	600	2,110,605.00
<u>Cemeteries (not at times assessed w/churches)</u>		57,150.00
<u>Unused Land (tracts and tax forfeit property)</u>		11,025.00
<u>Houses</u>		9,915.00
<u>Not Classified (Beverly Park &amp; Sewage disposal Plant)</u>		301,506
<u>Unappraised - Filtration Plant, New Church, New Sales Barn</u>		
TOTAL		10,870,383.00

# ASSESSMENT OMMITIS

Property	Estimated Market Value
----------	------------------------

## Schools

Magnolia School	81,697,280.00
Luverne High School	1,617,000.00
Hills School	216,000.00
Luverne Grade School	197,010.00
Beaver Creek School	506,803.00

## Health Facilities

Mary Jane Brown Home	140,100.00
New Luverne Hospital	151,075.00
Tuff Memorial Home	235,995.00

## Cemeteries

1 acre in Luverne Township	555.00
3 acres in Martin Township	450.00
1 acre in Vienna Township	225.00
2 acres in Beaver Creek Township	300.00
2 acres in Clinton Township	450.00
1 acre in Clinton Township	225.00
2 acres in Village of Hills	1,500.00

## Towns

Village of Beaver Creek	360.00
Village of Hills	450.00
City of Luverne	306.00
Village of Magnolia	135.00

Note: Each taxing district has its own assessor.

FINANCING GOVERNMENT REPORT FORM

1/69 St Anthony Village

CLASSIFICATIONS

1. Are there any types of property that should get special treatment?  
Yes

2. If so, what types of property should be given relief?

Agricultural

Homestead

Homestead for elderly based on age and income

Rural electric lines

If a tax break is given to new businesses and industries, this should be reviewed after a set period of time.

What types should pay more?

Income-producing urban homestead property

Properties involved in the depletion of natural resources: timber, iron, petroleum, etc

3. In which cases, if any, is classification the best method of giving special treatment?  
Natural resources

Felt that we did not know enough background about each specific classification to determine if it could or should be eliminated.



League of Women Voters of Minnesota, 555 Wabasha Avenue, St. Paul, Minnesota 55101  
September 1968

## FINANCING GOVERNMENT REPORT FORM

### CLASSIFICATIONS

1. Are there any types of property that should get special treatment?

All agreed, YES.

2. If so, what types of property should be given relief?

Although agreeing in principle that too many classifications are unwieldy, there was a reluctance to make many changes. All wanted the Homestead exemption, all the agriculture (and many wished more relief for agriculture) and most wanted to add a classification for relief for the elderly (to be based on the individual's income rather than on a flat percentage of assessed valuation). Many supported removing natural resources (land bearing these) from classifications, and charging a severance or in lieu tax instead.

#### What types should pay more?

Some thought that personal property taxes on boats should be state-wide.

Almost all agreed that a new classification be added putting previously exempt property, but which is income producing, on the tax rolls on an equal basis with other similar property. (ex: church-owned businesses, college-owned buildings that are leased)

We also agree that all tax exempt property should be taxed for the services they use, such as fire, police, street maintenance.

3. In which cases, if any, is classification the best method of giving special treatment?

Giving tax relief through classifications was seen as preferable to taking the money in taxes and then giving it back in some other form. However, need seen for periodic review.

There was a general dissatisfaction with the whole property tax as it exists. If we must have such a large dependence upon it, then we see the classifications as an attempt to make it more equitable to general classes of property owners.

We strongly support the League's position to reduce our heavy reliance on the property atx.

FINANCING GOVERNMENT REPORT FORM

CLASSIFICATIONS

1. Are there any types of property that should get special treatment?

YES THE MAJORITY FELT THAT THE CLASSIFICATIONS SHOULD BE KEPT WITH FURTHER STUDY ON GIVEN SUBJECTS. SPECIAL TREATMENT SHOULD BE GIVEN TO PROPERTY OWNED AND OPERATED BY FARMERS, BUT NOT FARM PROPERTY OWNED BY CORPORATIONS. A MINORITY FELT THERE SHOULD BE FEWER CLASSIFICATIONS, BUT GAVE NO SUGGESTIONS AS TO DECREASE THE NUMBER.

2. If so, what types of property should be given relief?

RELIEF SHOULD BE GIVEN TO PEOPLE WHO OWN PROPERTY THAT HAVE FIXED LOW INCOMES SUCH AS PENSIONS OR SOCIAL SECURITY. AGRICULTURE, AS STATED ABOVE, HOSPITALS, RURAL ELECTRIC, REFINERIES (ON A SUBSIDY BASIS), NATURAL RESOURCES, TIMBER LANDS AND EDUCATIONAL AREAS.

What types should pay more?

LIQUOR STORES, PROFIT MAKING VENTURES OF CHURCHES, PROPERTY DONATED TO CHARITABLE ORGANIZATIONS AS A TAX DODGE AND PETROLEUM, ESPECIALLY IF THE INDUSTRY IS DEVELOPED. IT WAS ALSO SUGGESTED THAT CHURCHES BE TAXED FOR LOCAL SERVICES. IN CONNECTION WITH PROPERTY DONATED TO CHARITABLE ORGANIZATIONS A FEW FELT THAT A REVIEW OF THE CORPORATE TAX STRUCTURE WOULD BE IN ORDER.

3. In which cases, if any, is classification the best method of giving special treatment?

THE CLASSIFICATIONS SHOULD REMAIN AS THEY ARE NOW. ESPECIALLY NATURAL RESOURCES.

THERE WERE SEVERAL POINTS OF DISCUSSION THAT ARE NOT LISTED ON THE PRECEDING PAGE.

1. DEDICATED FUNDS-- IT WAS FELT THAT CHANGES SHOULD BE MADE IN THE CONSTITUTION TO ALLOW FOR BETTER USE OF FUNDS.
2. TAX EXEMPT PROPERTY -
3. LESS DEPENDENCE ON PROPERTY TAX WOULD BENEFIT THE FARMER.
4. ONE UNIT DECIDED THAT THE BEST WAY TO IMPROVE TAXATION IS TO PLUG THE LOOPHOLES. HOWEVER, THEY HAD NO SUGGESTIONS AS TO HOW TO GO ABOUT PLUGGING THEM.

*Laurene D. Koch  
St. Louis Park League  
of Women Voters*



# St Paul LEAGUE OF WOMEN VOTERS

CENTRAL MANOR

26 EAST EXCHANGE STREET  
ST. PAUL, MINNESOTA 55101  
222-3178

## FINANCING GOVERNMENT IN MINNESOTA

### ST. PAUL LWV VIEWS ON CLASSIFICATION & EXEMPTION

February 5, 1969

The members reiterated strongly a number of points currently in the state League's position. It was felt that with the exceptions of local government property and cemeteries all exempt property should pay for the cost of local services used. It was also felt that the category of exempt charities should be much more stringently defined. Some additional suggestions regarding exempt properties were as follows: Perhaps the budgets of educational, religious and charitable organizations should be examined to assist in determining taxes. Perhaps all nursing homes and hospitals should pay taxes and individuals needing help should be subsidized.

Most members favored the retention of some of the classifications. It was felt that agricultural lands, especially those adjacent to developing suburbs needed special treatment. A number of people thought the taxes should be based on the amount of income the land produced and some favored the New Jersey-Oregon approach where urban taxes are assessed for several past years at the time of the sale for urban uses. Another suggestion was a 10% tax on the sale price when the land is sold for development. Most people favored a severance tax basis, perhaps coupled with a low property tax on the land, for other natural resources such as timber and iron ore. It was agreed that petroleum refineries should not have their current low classifications; they should be taxed as other businesses. Business incentives should be temporary tax relief or specific dollar grants. A number of people thought that homestead relief for the elderly should be related to income.

League of Women Voters of Minnesota, 555 Wabasha Avenue, St. Paul, Minnesota 55101  
September 1968

FINANCING GOVERNMENT REPORT FORM

CLASSIFICATIONS

(SEE ATTACHED SHEET)

1. Are there any types of property that should get special treatment?

2. If so, what types of property should be given relief?

What types should pay more?

3. In which cases, if any, is classification the best method of giving special treatment?

SHOREVIEW LEAGUE OF WOMEN VOTERS  
ST. PAUL, MINNESOTA

There was some confusion in both Units between Classifications and Exemptions. We were unable to get any answers that could be stretched to fit the form. There was, however, general agreement on the following alternatives and concerns.

Alternatives:

1. Grants in aid are preferable to classifications
2. Begin with trained assessors and re-evaluate assessing standards.
3. Service-use basis of fee.
4. Less dependence on property tax -- emphasis on income tax.

Concerns:

1. Fringe farm land -- how to keep rural until needed.
2. Poor, elderly, disabled, -- property tax relief.
3. Closer examination of tax exemption status.



*St. Paul*

League of Women Voters of Minnesota, 555 Wabasha Avenue, St. Paul, Minnesota 55101  
September 1968

FINANCING GOVERNMENT REPORT FORM

CLASSIFICATIONS

1. Are there any types of property that should get special treatment?

Yes

2. If so, what types of property should be given relief?

Fixed income property owners  
Public schools  
Non-income parks  
Old cemeteries

What types should pay more?

Hospitals  
Nursing homes  
Municipal business in competition with private business  
Churches  
New sales of cemetery lots

3. In which cases, if any, is classification the best method of giving special treatment?

Timber lands  
Mines

Stillmar League of W. Voters  
3 units - attendance 27

League of Women Voters of Minnesota, 555 Wabasha Avenue, St. Paul, Minnesota 55101  
September 1968

# FINANCING GOVERNMENT REPORT FORM

## CLASSIFICATIONS

1. Are there any types of property that should get special treatment? *yes*

2. If so, what types of property should be given relief?

*very divided opinion  
majority agreed on agriculture  
minorities on natural resources, mobile  
homes that really are mobile, homesteads,  
and improved property.*

What types should pay more?

*Majority - petroleum refineries*

3. In which cases, if any, is classification the best method of giving special treatment?

*Again very divided answers  
Minorities said land containing natural  
resources, and agriculture*

*In summary, all three units were uncertain as  
to what changes should be made. It would have  
been helpful to have some statistics for each classification.*

*sent 4 identical copies*

League of Women Voters of Minnesota, 555 Wabasha Avenue, St. Paul, Minnesota 55101  
September 1968

FINANCING GOVERNMENT REPORT FORM

CLASSIFICATIONS

1. Are there any types of property that should get special treatment?

*yes, property belonging to the elderly*

2. If so, what types of property should be given relief?

*See above*

What types should pay more?

*Profes-making properties  
Exempt properties not directly related to the  
exempt group.*

*All exempt properties should pay in lieu  
taxes for services rendered.*

3. In which cases, if any, is classification the best method of giving special treatment?

*Elderly homeowners perhaps  
The League felt that we should make some  
attempt to return to using 100% full & true  
market value and proceed accordingly.*



FINANCING GOVERNMENT REPORT FORM

CLASSIFICATIONS

- This report represents viewpoint of only about 1/4 of the members - too much shown.*
1. Are there any types of property that should get special treatment?

*yes*

2. If so, what types of property should be given relief?

*Some of the members felt agricultural land should have somewhat of a tax break to encourage the small farmer to stay on his land.*

*All members felt that the personal property tax on household goods should be eliminated.*

*Many members felt that the law giving tax relief to the elderly did not accomplish the purpose for which it was intended. It was felt that low income elderly should be provided*

What types should pay more? *| tax relief but not their heirs.*

*all members felt that rural homes & land on which it stands should be taxed at the same rate as urban homesteads.*

*mobile homes of the large permanent type should be taxed the same as other resident homes when these mobile homes are on land owned by the mobile home owner. One member felt they should not be taxed at all.*

3. In which cases, if any, is classification the best method of giving special treatment?

*Those members present did a great deal of discussing and ended with a feeling of frustration because the question of changing classifications is so difficult. There still was the general feeling that Minnesota has too many classifications but that the group was not qualified*

to decide specifically which cases  
should be given Special treatment  
or should be eliminated.



League of Women Voters  
555 Habasha Ave.  
St. Paul, MN 55101



FINANCING GOVERNMENT REPORT FORM

CLASSIFICATIONS

*disputed?*  
1. Are there any types of property that should get special treatment? *yes*

2. If so, what types of property should be given relief?

*Property owners with low incomes - esp. those 65 years  
older.*

*(some felt that all classifications be stopped - but tax breaks  
on income or other taxes to promote equality.)*

What types should pay more?

*Profit making organizations +  
Business owned by tax exempt organizations*

3. In which cases, if any, is classification the best method of giving special treatment?

*Agriculture + Natural resources*

*[A suggestion was a flat 33 1/3% may be a fair goal. a  
sliding rate of 1/3 for 1<sup>st</sup> 5 acres then decrease to  
provide relief for rural land.]*

Unit V  
11 members present

*Dr. Seale*  
*Wm. Seale*

League of Women Voters of Minnesota, 555 Wabasha Avenue, St. Paul, Minnesota 55101  
September 1968

# FINANCING GOVERNMENT REPORT FORM

## CLASSIFICATIONS

1. Are there any types of property that should get special treatment?

Yes. Majority in favor of fewer classifications but we do not feel qualified to judge on all the classifications now being used.

2. If so, what types of property should be given relief?

Majority feel that homestead should pay less than non-homestead, but that the rates should be more equitable.  
Church property, if it is profit-making, should be taxed, but not the church itself or the parsonage.

What types should pay more?

Do not feel qualified to say, but feel that church property, if it is profit-making, should be taxed.

3. In which cases, if any, is classification the best method of giving special treatment?

We discussed the possibility of having a special board to give refunds as an alternative to the classification system, but felt that some people would not be aware of this and some might hesitate to go before a board. The consensus was that classification is a better method.

League of Women Voters of Minnesota, 555 Wabasha Avenue, St. Paul, Minnesota 55101  
September 1968

FINANCING GOVERNMENT REPORT FORM

CLASSIFICATIONS

1. Are there any types of property that should get special treatment?

No

2. If so, what types of property should be given relief?

What types should pay more?

3. In which cases, if any, is classification the best method of giving special treatment?

We feel that the assessor should not have to do Classifying  
of property.



Unit 41

League of Women Voters of Minnesota, 555 Wabasha Avenue, St. Paul, Minnesota 55101  
September 1968

FINANCING GOVERNMENT REPORT FORM

CLASSIFICATIONS

1. Are there any types of property that should get special treatment?

*Yes*

2. If so, what types of property should be given relief?

*Agricultural*

What types should pay more?

*Diverse opinion*

3. In which cases, if any, is classification the best method of giving special treatment?

*Diverse opinion*

League of Women Voters of Minnesota, 555 Wabasha Avenue, St. Paul, Minnesota 55101  
September 1968

## FINANCING GOVERNMENT REPORT FORM

## CLASSIFICATIONS

1. Are there any types of property that should get special treatment?

(e.g. structure)  
Churches & fulltime public facilities should get special treatment in the form of tax exemption, but ~~not~~ ~~the~~ properties merely owned by such facilities should not be treated preferentially.

2. If so, what types of property should be given relief?

no opinion

What types should pay more?

no opinion

3. In which cases, if any, is classification the best method of giving special treatment?

no opinion

FINANCING GOVERNMENT REPORT FORM

CLASSIFICATIONS

1. Are there any types of property that should get special treatment?

Yes

2. If so, what types of property should be given relief?

1. Property owned by senior citizens.
2. Improvements on Sr. Citizens homes which would increase the value of a home should not be taxed until property is sold or ownership changed.
- ~~3.~~ Public property should remain tax exempt.
- ~~4.~~ Churches and one or two parsonages should be tax exempt, however, a local users or service charge could be levied against all exempt properties with the fee to be determined by the local unit of government.

What types should pay more?

Profit making church or other charitable organizations.

(We believe hospitals should have to open their books to an independent agency so that it could be determined whether they are or are not profit making..)

3. In which cases, if any, is classification the best method of giving special treatment?

Natural resources should have separate classification especially irreplaceable resources.

Rural classification questionable

*Also:*  
Creation of a metropolitan school districts to insure more equality of education and more equality in sharing the tax burden in the schools.