

House Research Act Summary

CHAPTER: 43

SESSION: 2005 Regular Session

TOPIC: Washington County; Property Tax Exemption

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Overview

This act provides a property tax exemption for property located in a county in the metropolitan area with a population under 500,000 according to the 2000 federal census, if the property is owned or leased and operated by a nonprofit organization and primarily used to provide recreational opportunities to disabled veterans and their families. The act also specifies certain conditions for the operation of the Disabled Veterans Rest Camp on Big Marine Lake in Washington County.

- 1** **Property tax exemption.** Provides an exemption from taxation for real and personal property located in a county in the metropolitan area with a population under 500,000 according to the 2000 federal census if the property is owned or leased and operated by a nonprofit organization and primarily used to provide recreational opportunities to disabled veterans and their families. Effective for taxes levied in 2005, payable in 2006, and thereafter.

- 2** **Washington County; Disabled Veterans Rest Camp.**

Subd. 1. Defines “camp” to mean the Disabled Veterans Rest Camp on Big Marine Lake.

Subd. 2. Prohibits Washington County from acquiring property included in the camp by eminent domain.

Subd. 3. Provides that the camp is a legal conforming use for purposes of zoning controls, and that improvements on the property shall be allowed under the terms of a

planned unit development permit.

Subd. 4. Provides that the camp is excluded from the Metropolitan Council's regional recreational open space system.

Subd. 5. Provides that Washington County may not restrict ingress or egress to the camp below levels permitted on January 1, 2005.

Subd. 6. Provides that the camp must promote camp features and amenities for disabled veterans and modify its policies to provide for regular rotation of cabins, campsites and parking spaces. Further provides that the camp must offer Washington County a right of first refusal if the sale of the rest camp property is contemplated and that the camp must provide an easement across the main Veteran's Rest Camp Road.

This section is effective the day after the governing body of Washington County complies with Minnesota Statutes, section 645.021, subdivision 3 (requiring approval by a resolution of the county board filed with the secretary of state).