

MINNESOTA ■ REVENUE

ASSESSMENT AND CLASSIFICATION PRACTICES REPORT

INSTITUTIONS OF PURELY PUBLIC CHARITY

A report submitted to the Minnesota State Legislature
pursuant to
Minnesota Laws 2008, Chapter 366, Article 6, Section 49

Minnesota Department of Revenue
Property Tax Division
February 2, 2009

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To the members of the Legislature of the State of Minnesota:

I am pleased to present to you this report on the assessment practices of property owned by institutions of purely public charity within the State of Minnesota undertaken by the Department of Revenue in response to Minnesota Laws 2008, Chapter 366, Article 6, Section 49.

This report provides a summary of assessment practices of properties of institutions of purely public charity within the State of Minnesota, as well as recommendations to improve the uniformity with regards to granting or denying exemption to these types of properties.

Sincerely,

Ward Einess
Commissioner of Revenue

Per Minnesota Statutes, section 3.197, any report to the Legislature must contain, at the beginning of the report, the cost of preparing the report, including any costs incurred by another agency or another level of government.

This report cost \$14,500.

INTRODUCTION

Minnesota Laws 2008, Chapter 366, Article 6, Section 49 mandated that the Minnesota Department of Revenue research the assessment practices with regards to the tax status of institutions of purely public charity. Specifically, subdivision 1, paragraph (a) mandates that:

“The commissioner of revenue shall survey all county assessors on:

(1) the tax status of property of institutions of purely public charity located in the state, including detail on the type of organization and the use of the property; and

(2) their practices and policies in determining the tax status of property of institutions of purely public charity, including the extent to which the assessment practices and policies require the institutions to provide goods or services for free or at below market prices and on the treatment of government payments.”

This law was in response to concerns from Minnesota nonprofit organizations and others that a recent Minnesota Supreme Court ruling would affect charitable organizations that had previously been receiving property tax exemption. The Department of Revenue is required by that same law to report its findings to the legislature. After having conducted a survey of counties and reviewing the information gathered, the department presents this report.

BACKGROUND

Minnesota Statutes, section 272.01, subdivision 1, holds that

“All real and personal property in this state, and all personal property of persons residing therein, including the property of corporations, banks, banking companies, and bankers, is taxable, except Indian lands and such other property as is by law exempt from taxation.”

In other words, all property is taxable except for that which, by law, is exempt. A number of court cases have stated this requirement even more succinctly by consistently holding that “taxation is the rule and exemption is the exception.” For each property which is granted exemption, the tax burden associated with that property is shifted to others. When a charitable institution seeks property tax exemption, it must meet requirements outlined in Minnesota Statutes. Minnesota Statutes, section 272.02, subdivision 7 provides that institutions of purely public charity may be exempt from property taxes if certain requirements are met. Namely,

“Institutions of purely public charity are exempt. In determining whether rental housing property qualifies for exemption under this subdivision, the following are not gifts or donations to the owner of the rental housing:
(1) rent assistance provided by the government to or on behalf of tenants; and
(2) financing assistance or tax credits provided by the government to the owner on condition that specific units or a specific quantity of units be set aside for persons or families with certain income characteristics.”

As with any other entity seeking exemption from property taxes, three key items are that the property must be owned by an institution of purely public charity, used by the institution for charitable purposes, and must be reasonably necessary to the organization as a means to accomplish its charitable purposes. This is, in fact, a key concept for most property types seeking exemptions. Ownership and use are required, and an organization seeking property tax exemption must find the property reasonably necessary to accomplish its exempt purpose.

Under current practice, most of the requirements for an institution of purely public charity to qualify for property tax exemption are provided by court decisions rather than statute. First and foremost, the definition of what constitutes a “charity” has been considered in many court cases. In the recent decision *Under the Rainbow Child Care Center, Inc. v. County of Goodhue*, 2007, the Minnesota Supreme Court defined that a “core characteristic” of a charitable institution is that the institution must give something away. An organization would meet this criterion by providing a good or service for free or at below-market rates.

In *Junior Achievement of Minneapolis, Inc. v. State*, 1965 (271 Minn. 385, 390, 135 N.W.2d 881, 885), the Minnesota Supreme Court interpreted “lessening the burden of government” as a factor to consider for an institution of purely public charity to qualify for property tax exemption. Since that time, this factor has been discussed at length as to how it pertains to granting exemptions.

In *Assembly Homes, Inc. v. Yellow Medicine County*, 1966 (273 Minn. 197, 140 N.W.2d 336), the Court decided that a nursing home was exempt from property taxes as an institution of purely public charity. At issue in this case was whether the institution served as a charitable organization while charging rates to its clientele that were similar to the rates charged elsewhere in the State of Minnesota by non-exempt nursing homes. Some of the payments received by Assembly Homes, Inc. were made by county welfare boards and federal institutions such as the U.S. Veterans Administration. The court decided that the exemption was allowable based on several factors, not just the rates for its services.

For many years, the courts basically used a two-step analysis in determining exemption: that the organization does something which benefits people, and that the organization does this in a way that does not produce material profits for private interests. These criteria were greatly expanded under the guidelines set forth in the 1975 *North Star Research Institute v. County of Hennepin* case (306 Minn. 1, 6, 236 N. W. 2d 754, 757). These six guidelines have been extensively used in determining tax exempt eligibility of institutions of purely public charity. The *North Star* case held the following six guidelines as useful in deciding tax-exempt claims:

1. whether the stated purpose of the undertaking is to be helpful to others without immediate expectation of material reward;
2. whether the entity involved is supported by donations and gifts in whole or in part;
3. whether the recipients of the “charity” are required to pay for the assistance received in whole or in part;
4. whether the income received from gifts, donations, and charges to users produces a profit to the charitable institution;

5. whether the beneficiaries of the “charity” are restricted or unrestricted, and if restricted, whether the class of persons to whom the charity is made available is one having a reasonable relationship to the charitable objectives; and
6. whether dividends, in form or substance, or assets upon dissolution are available to private interests.

Not all six guidelines need to be met, and none of the six guidelines carries more weight than any other. Further, the “lessening the burden of government” requirement from the aforementioned *Junior Achievement* case has been understood to be a subfactor of the fifth. For institutions seeking property tax exemption, there was a deal of unpredictability in terms of whether the criteria would be met in a way which would qualify that property for exemption. Also, organizations which had exempt property may have felt that, by definition, the six factors had been met. Many counties noted the application of the *North Star* factors when determining property tax exemption eligibility, yet the unpredictability of criteria used in granting exemptions is very clear in the survey results which were conducted pursuant to the 2008 legislation which required this report.

As stated above, in 2007, Minnesota Supreme Court decided in *Under the Rainbow Child Care Center, Inc. v. County of Goodhue* that if a daycare center does not offer its services for free or at a reduced rate compared to the local market, thereby satisfying North Star factor three, the institution would not qualify for property tax exemption. In the past, numerous court cases have cited the North Star factors as a whole while providing that not all six factors needed to be met and that no factor was more determinative of eligibility for exemption. The Supreme Court for the first time held in *Under the Rainbow* that because North Star factor 3 “...is a core characteristic of an institution of public charity, we now clarify that the third factor must be satisfied if an organization is to be deemed an institution of purely public charity [emphasis added].” The required expectation is that to be considered a “charity” for taxation purposes, an institution must offer free or reduced rates on its services. Among other issues, this is problematic if there is no definable local market to compare to, or when rates are pre-set by government entities.

Many nonprofit groups in the state felt that the *Under the Rainbow* decision could drastically change the ability of some organizations to be exempted from property taxes. The Department of Revenue did not feel that the decision represented a change. A memorandum to all county assessors following the decision stated that “For many years, we have held that for an entity to qualify as an institution of purely public charity there must be some sort of ‘gift’ or ‘charity.’” The department did not understand the court’s decision to constitute a change from what had been current assessment practices.

In a response to the legislation requiring a survey of assessment practices and providing a moratorium for granting exemptions to charitable institutions, the Department of Revenue invited various members of Minnesota nonprofit organizations to discuss their concerns about potential changes in exempt status for many institutions. Many charitable organizations felt at risk of losing their tax-exempt status if the third *North Star* factor was not met based upon the court’s interpretation of necessary charitable activities. For example, organizations such as Meals on Wheels felt threatened based on the fact that there were no similar organizations with which to judge a market rate. It soon became clear that

discussions would not be enough to address these concerns, and that clarifying legislation was likely needed.

In the spring of 2008, nonprofit organizations and the department discussed how it might be possible to introduce a bill which would not seek to expand eligibility but to reinstate eligibility in the way it was understood both before and after the *Under the Rainbow* decision. A fear of “selective enforcement” was discussed, which would hinder equalization in the tax process. With the legislative session nearing an end, it was determined that the best course would be to seek a moratorium on assessment practices with regards to institutions of purely public charity. This was granted in Minnesota Laws, Chapter 366, Article 6, Section 49, along with the directive to survey county assessors’ practices. The moratorium has allowed the assessment and nonprofit communities to discuss concerns over how to prevent changes to the landscape of exempt charitable organizations. Many of the points of discussion are contained in this report. While both groups agree that compromise is difficult while remaining assured that exemption guidelines will not change, much progress has been made in determining what criteria are most important to both groups in terms of granting predictability to all charitable institutions seeking property tax exemption.

Over the last six months, the department has met with members of Minnesota charitable organizations and members of the assessment community, including:

- Minnesota Council of Nonprofits
- Care Providers of Minnesota
- Aging Services of Minnesota (formerly Minnesota Health & Housing Alliance)
- Minnesota Association of Assessing Officers
- Minnesota House of Representatives staff
- Minnesota Senate staff
- Minnesota Department of Revenue Property Tax Division
- Minnesota Department of Revenue Appeals and Legal Services Division

Meetings were held on August 8, October 15, November 13, November 25, December 9, January 5, and January 28. Meetings were held in both Minneapolis and Saint Paul. In addition, the groups communicated with each other via email and telephone conversations over these months to discuss both the survey results and what actions may need to be taken in response to our findings. This report contains the survey responses from counties concerning their assessment practices per legislative requirements, as well as information gathered from the various above-mentioned meetings between the groups.

THE SURVEY

On July 21, 2008, all Minnesota Counties and the City of Minneapolis were sent a survey regarding assessment practices of institutions of purely public charity. Of the 87 counties in Minnesota, 84 counties and the City of Minneapolis responded. Crow Wing, Lake, and Sibley counties did not respond to the survey. Each jurisdiction was asked to submit information regarding the following types of exempted institutions:

- Nursing homes
- Daycare centers
- Youth activity centers

- Group homes
- Other institutions

Further, each jurisdiction was asked to submit answers to the following five questions:

1. What are the jurisdictions standard practices and policies used in determining the exempt status of institutions of purely public charity?
2. What criteria might the jurisdictions use to determine that an institution is not eligible for property tax exemption?
3. Do the jurisdictions require an institution to provide goods or services for free or at below-market prices?
4. Do the jurisdictions consider government payments for goods or services as donations?
5. Do the jurisdictions consider government grants as donations?

In general, a review of the survey results has allowed us to identify the following types of institutions commonly reported on the survey as institutions of purely public charity that are exempted from property tax:

- Nursing homes
- Daycare centers
- Group homes
- Youth activity centers (Boy Scouts, Girl Scouts, youth camps, etc.)
- Animal shelters (Humane Society)
- Nature and history preservation sites (museums, Nature Conservancy land, etc.)
- Sobriety-based organizations (AA, Alano, rehabilitation, etc.)
- Senior citizen centers
- Organizations devoted to the training of disabled persons
- YMCA buildings
- Crisis pregnancy centers
- Salvation Army locations
- American Red Cross sites
- Food shelf/food bank locations
- Land owned by Habitat for Humanity (after homes are built on the land, the property becomes taxable)
- Transitional housing facilities
- Housing and services for persons with physical and/or mental disabilities
- Art and cultural institutions

Several of the above property types have separate specific statutory exemptions (such as some senior citizens centers and transitional housing facilities).

The answers given by the jurisdictions concerning what criteria are used in determining the exempt status of an institution of purely public charity varied widely. For example, the not-for-profit 501(c)(3) status of an organization was considered necessary by 22 respondents (26%). Many jurisdictions noted that they would examine the organizations Articles of Incorporation and By-laws, or the IRS form 990. Of the 85 respondents, 43 jurisdictions **specifically** listed the six *North Star* factors as a guideline for granting exemption (representing approximately 51% of respondents). This reflects an understanding and familiarity with the *North Star* case. It is possible that more jurisdictions use the *North Star*

factors as guidelines for exemption, and this number simply reflects those respondents who specifically mentioned the case or its factors as determinative.

Other reasons given for granting exemption vary. For example, Douglas County responded that they determine, via application, whether the applicant competes with a taxable entity and whether the organization provides a service that the government would normally provide, or would otherwise have to provide. Swift County reviews applications with assessors from other counties to see if similar properties owned by the same entity are exempted. Many counties noted that they would seek advice from the Department of Revenue if a question arose. The City of Minneapolis would request funding information if the organization were supported by grants. Winona County would hold a meeting with any newly-applying organization.

Answers were equally varied when asked what criteria are used to determine that an organization is not eligible for exemption. Typically, for-profit status was noted as a reason for denying exemption. Also the exclusion of certain persons, for inability to pay or for other reasons, would be a factor when denying exemption. Further, lack of substantial donations or advice from the Department of Revenue or county attorneys may be used. Beltrami County noted that failure to meet North Star factors 1, 2, 4, and 6 would be cause to deny exemption. Cass County answered that they would question whether the organization lessened the burden of government. Further, Douglas, Hennepin, Hubbard, Itasca, Le Sueur, Marshall, Mower, Olmsted, Ramsey, and Rock counties also noted lessening the burden of government as a consideration. Watonwan County stated that they would deny exemption if the property were not used for the purposes of the organization (for example, if rented to a non-exempt entity). Freeborn County noted that exemption would not be granted if a similar for-profit organization offered the same goods or services for the same price.

It is clear that many of the guidelines used are “feeling-based” as opposed to “fact-based.” Some criteria are possible to verify through documentation: 501(c)(3) statuses, Articles of Incorporation, amount of donations, fees charged, etc. However, some criteria are less obvious in terms of proving: defining “charity,” lessening the burden of government, competition in market, etc.

Of the 85 respondents, 50 said that they did require institutions to provide goods or services for free or at below-market prices (representing approximately 59% of respondents). However, 12 counties do not require this practice. Of the remaining respondents, difficulty ascertaining market prices or lack of similar organizations made this question unanswerable. Other counties said that, while this is a factor that is regarded, it is not the sole determining factor used in whether or not an exemption is granted. The determination of “market rates” was discussed as a problem by members of the nonprofit community as well.

Concerning whether or not government payments for goods or services are considered donations, 19 respondents consider them donations while 49 do not. Some jurisdictions did not respond with a “yes” or a “no” (for example, Anoka County refers all questions to the County Attorney).

As for government grants, 21 respondents consider them a donation while 36 do not. Again, some counties were unable to provide clear answers to the question and stated that “maybe” they would be considered donations.

It is very clear that there are many inconsistencies with regards to assessment practices of institutions of purely public charity. The wide variety of some exempted institutions did not lend itself to being helpful either. For example, the following types of property were inexplicably granted exemption as institutions of purely public charity:

- A Lake Association property which houses weed-removal equipment
- A pet cemetery
- A property used to house the music collection of nonprofit music-lending library and storage for a local Brass Band Wagon and the band’s equipment
- Property used for storage and maintenance of groomer vehicles for state snowmobile trails
- A community garden
- Christian bookstore
- Storage facility for the Land of Lakes Choirboys

SURVEY ANALYSIS

As stated, the Department of Revenue has had the opportunity to meet on a number of occasions with members of the nonprofit sector within the state of Minnesota to analyze the survey’s results and what direction it may have given towards legislation. Based on survey results and analysis, the Department of Revenue presents the following issues and recommended actions pertaining to them.

Issues and Recommendations

1. **Issue** – Lack of predictability with regards to granting of exemption and unequal assessment practices throughout the state.

Recommendation - Clear legislative direction would add transparency and predictability for the nonprofit community in terms of how exemptions are granted. The Department of Revenue and the Minnesota Council of Nonprofits, the Minnesota Association of Assessing Officers, and legislative staff have worked to develop generally agreed-upon language, and have made great progress toward that goal. Importantly, both the Department of Revenue and the Council of Nonprofits agree that any new language should neither restrict nor expand eligibility requirements for property tax exemption for institutions of purely public charity. We believe that the language presented adds a necessary level of predictability.

2. **Issue** – Many currently exempt nursing homes do not have the “substantial” level of donations required for other charities under the *Under the Rainbow* decision.

Recommendation – Separate legislation providing a specific exemption for nonprofit nursing homes that do not discharge patients for inability to pay.

3. **Issue** – With statutory guidelines as-is, there is confusion in the nonprofit community concerning which types of government “payments” are eligible to be considered donations. Further, the definition of “government grants” is continuously debated between both groups.

Recommendation – Statutory guidelines concerning which types of government payments qualify as “donations” would reduce the sense of obscurity in the nonprofit community. While an agreement has been made on this issue for the purpose of having drafted language, the Department of Revenue feels that the definition included might expand current exemptions. Although the nonprofit sector does not share this concern, we feel it is prudent to address the fact that this agreement resulting in this compromise of language is not intended to deviate from our agreed-upon purpose to not expand exemptions.

4. **Issue** – Throughout the meetings, both groups agreed that it would be of utmost importance to have statutory language which neither expands nor contracts current practice. It is understood that the potential exists for one word to cause an expansion or contraction of current practice and it is nearly impossible to have language which does not change the current landscape. Language has been developed which represents the committee’s best efforts to redefine or add statutory clarification that would neither expand nor contract current practices. In spite of everyone’s best efforts and intentions, each group is still concerned about the potential for changes of exempt status of some institutions due to potential interpretation of new language.

Recommendation – To provide a sense of security for both groups in terms of granting exemptions, the Department of Revenue, The Minnesota Association of Assessing Officers, and the Minnesota Council of Nonprofits all recommend the creation of a three-member review board comprised of one member representing each the Minnesota Association of Assessing Officers, the Minnesota Council of Nonprofits, and the nonprofit community. Institutions of purely public charity and county assessors would be able to review the tax status of the property with this board and receive a non-binding recommendation prior to, or in lieu of, an appeal to Tax Court. The panel would establish its own guidelines in consideration of fairness and equality to taxpayers and members of the nonprofit community. A review panel could be in addition to statutory changes defining the process for granting exemptions to these properties. The review board may also help to identify or prevent any unintended consequences which may arise from new legislation, such as the expansion or contraction of current exemptions, and make recommendations as needed for legislative change.

CONCLUSION

It is evident from the survey that there is a lack of uniformity throughout the state in terms of granting or denying exemptions to property owned by institutions of purely public charity.

While the Department of Revenue viewed *Under the Rainbow* as providing some clarification of existing requirements, the nonprofit community representatives stated that many property owners they represented felt that the decision potentially threatened existing exemptions. This difference of opinion seems based on both a genuine difference in opinion about the impacts of the decision as well as how some subject properties may have been treated in the past or in various counties. Based upon survey results, there may be a reasonable reason to believe that in some counties the *Under the Rainbow* decision has affected exemptions, although this is not necessarily true of all counties.

Members of the assessment community and the nonprofit community agree that clear guidelines are needed to prevent inequalities in the tax-status of these institutions. Notably, the consensus is that the *North Star* factors should likely be codified (with possible minor changes), and that eligibility requirements should neither be expanded nor contracted from current law.

Various meetings between the department and nonprofit and assessment communities over several months have led to a compromise in terms of some desired language. As stated, there are still points which the groups continue to discuss in terms of how new language may or may not change current practices. For example, the nonprofit community discussed a desire for language that “no single factor is determinative” in terms of granting exemption to properties of charitable institutions. The Department of Revenue and the assessment community is reluctant to accept such language due to the potential for expansion of current practices.

Some members of the groups had also argued that *North Star* factors 1, 4, and 6 were definitive of nonprofits. The argument can be made that this would narrow current exemption practices. *North Star* factors 2, 3, and 5 therefore are still considered to be not inherently determinative of exempt status. The groups have tried to create language that would encompass this idea, while also modifying factors 2, 3, and 5 to better reflect current assessment practices and exempt guidelines without expansion or contraction.

The importance of law which was neither restrictive nor expansive in comparison to practices prior to *Under the Rainbow* was requested by members of the nonprofit community, although there was little agreement as to how this could be achieved. There is a conflict in defining what the “current practices” are, based upon statewide inconsistencies in granting exemptions for these institutions. The department’s opinion is that the *Under the Rainbow* decision simply made explicit what was previously implied. However, it appears based upon survey results that some counties at various times may not have viewed “free or reduced prices” as a necessary factor in granting exemptions prior to *Under the Rainbow*.

As a result of the strong working relationships developed between the groups during subsequent meetings, and also through an understanding of the challenges facing nonprofits and assessors, a consensus was reached as to what sort of legislation could successfully address the issues outlined above. The Department of Revenue, along with members of the assessment and nonprofit communities, and legislative staff has drafted generally agreed-upon potential statutory language. The language is the product of weeks of meetings between the Department of Revenue, the Minnesota Council of Nonprofits, assessors representing the MAAO and County Attorneys from Hennepin and Ramsey counties.

One of the issues which has been most troublesome in terms of resolving conflict is to distinguish between government payments for services (not qualifying as “donations” under several court cases) and government grants (which do qualify as “donations” under several court cases). A submitted draft, contained in the Appendix of this report, includes a recommended definition of qualifying payments which the legislature may wish to accept or change.

Yet another issue that the groups debated heavily was the degree to which the legislature wants exemption of a property of an institution of purely public charity to be based upon what the organization “does” irrespective of the amount and type of donations which the organization relies upon, and whether the organization provides its goods or services for free or at reduced prices. For example, because of the differences between some nursing homes and other charitable organizations, we would suggest language which would include a separate exemption for nursing homes. The legislature may want to consider this separate exemption in order to add more certainty for these institutions. The legislature may disagree with this approach, or may think that additional organizations belong in this category.

APPENDIX

DRAFT - 02/02/09

1.1 A bill for an act
1.2 relating to property taxes; providing clarification for eligibility for property tax
1.3 exemption for public charity institutions; amending Minnesota Statutes 2006,
1.4 section 272.02, subdivision 7.

1.5 Subd. 7. **Institutions of public charity.** (a) Institutions of purely public charity are
1.6 exempt. In determining whether property owned by an institution of purely public charity
1.7 is exempt, the following factors must be considered:

1.8 (1) whether the stated purpose of the undertaking is to be helpful to others without
1.9 immediate expectation of material reward;

1.10 (2) whether the institution of public charity involved is supported by material
1.11 donations, gifts, or government grants for services to the public in whole or in part;

1.12 (3) whether a material number of the recipients of the charity receive benefits or services
1.13 at reduced or no cost, or whether the organization provides services to the public that
1.14 alleviate burdens or responsibilities that would otherwise be borne by the government;

1.15 (4) whether the income received including material gifts and donations produces a profit
1.16 to the charitable institution that is distributed to private interests;

1.17 (5) whether the beneficiaries of the charity are restricted or unrestricted and, if
1.18 restricted, whether the class of persons to whom the charity is made available is one
1.19 having a reasonable relationship to the charitable objectives;

1.20 (6) whether dividends, in form or substance, or assets upon dissolutions are available
1.21 to private interests.

1.22 All six factors must be satisfied for a charitable organization
1.23 to qualify as an institution of purely public charity under this subdivision unless there is
1.24 reasonable justification for missing factors (2), (3), or (5). If there is reasonable
1.25 justification for the missing factors, an organization is a purely public charity
1.26 under this subdivision without meeting all six factors. Once an exemption is properly
1.27 granted, it will remain in effect unless there is a material change in facts.

1.28 (b) For purposes of this subdivision, a grant is a written instrument or electronic document
1.29 defining a legal relationship between a granting agency and a grantee when the principal
1.30 purpose of the relationship is to transfer cash or something of value to the grantee to
1.31 support a public purpose authorized by law in a general manner instead of acquiring by
1.32 professional or technical contract, purchase, lease, or barter property or services for the
1.33 direct benefit or use of the granting agency.

2.1 (c) In determining whether rental housing property qualifies for exemption under
2.2 this subdivision, the following are not gifts or donations to the owner of the rental housing:
2.3 (1) rent assistance provided by the government to or on behalf of tenants; and
2.4 (2) financing assistance or tax credits provided by the government to the owner on
2.5 condition that specific units or a specific quantity of units be set aside for persons or
2.6 families with certain income characteristics.
2.7 **EFFECTIVE DATE.** This section is effective for taxes payable in 2010 and
2.8 thereafter.

2.9 Sec. 2. **PURPOSE.**

2.10 The purpose of section 1 is to neither contract nor expand the definition of
2.11 “institutions of purely public charity” but to provide clear standards that can be applied
2.12 uniformly to determine eligibility for exemption from property taxation.

SURVEY RESULTS

AITKIN COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

We follow the criteria of the North Star Supreme Court case to determine exemption. We require the organization to fill out an exempt application initially and then every three years to maintain the exemption.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

If multiple North Star factors were not met, we would very likely not exempt the property. However, it depends on the situation.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Minneapolis Optimist club	youth camp for metro-area boys [youth activity organization]
McGregor Alano	Alcoholics Anonymous group property
Aitkin Alano	Alcoholics Anonymous group property
Farmer Social and Educational Society	senior citizen center
McGrath Senior Center	senior citizen center
Riverwood Clinics	These clinics are federally tax exempt and are owned by a nonprofit organization. They have a foundation and fundraisers. They do not turn away patients for and have a sliding fee scale.
Lake Minnewawa Assoc	Lake Association owns a property to house its weed removal equipment
Jacques Art Center	Provides art education and exhibits
Aitkin County DAC	Provides employment opportunities for developmentally disabled persons. They operate a secondhand store in Aitkin.
Aitkin County Growth	job incubator
Aitkin Advocates	office/shelter for domestic abuse victims
Habitat for Humanity	to assist low income individuals build or renovate single-family homes
Camp New Hope	Camp for disabled children [youth activity center]

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **20**

ANOKA COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Referred to Anoka County Attorney for review and approval.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Referred to Anoka County Attorney for review and approval.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Referred to Anoka County Attorney for review and approval.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Girl Scout Council of MPLS	4 parcels, program space for Girl Scouts [youth activity center]
Boy Scouts/ AM Viking council	5 parcels, scout camp and training facility [youth activity center]
Tasks Unlimited Lodges	housing of mentally ill [group home]
Fraser	rehab home [group home]
Lutheran Social Services	housing of developmentally disabled adults [group home]
Crestview Corporation	senior housing [group home]
Animal Humane Society	animal shelter and protection
Haines, Korey & Sherina	wildlife management [nature preservation]
Wildlife Science Center	2 parcels, endangered species work [nature preservation]
Izaak Walton League of America	wildlife study area [nature preservation]
Anoka Today Alano Inc	4 parcels, AA meetings and counseling
Andover Alano Society	3 parcels, meeting place for AA
Fridley Alano Society	AA meeting site
Our Friends Place Alano Society	meeting place for recovering people
Rebuild Resources Inc	rehab center for chemically dependent
Rise, Inc	multiple parcels, long term program for people with disabilities
YMCA of Greater St. Paul	YMCA
YMCA	YMCA
Anoka County Agricultural Society	county fairgrounds
Anoka County Community Action Program	provides services to homeless
Anoka County Community Action Program	houses vulnerable persons
Volunteers of America Care Centers Mn	skilled nursing facility
Volunteers of America	multiple parcels, treatment center for disturbed boys
Norwest Bank Minnesota Etal	multiple parcels, houses vulnerable persons

Norwest Bank Minnesota Etal	day program for people with serious and persistent illness
Family Life Mental Health Center	mental health center
Lyric Arts co of Anoka Inc	community theater productions
Opportunity Services, Inc.	multiple parcels, services for disabled
Salvation Army	transitional housing
Coon Rapids City	parks and trails
People Inc	provide services for mental illness
Wells Fargo Bank	trustee//housing for DD clients
Tamarisk Resources Inc	volunteer training facility
Global Health Ministries	office and warehouse storage of medical supplies
Anoka City Brotherhood Council	emergency food shelf

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **121**

BECKER COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

I try to follow any suggested practices/ formats developed by the MDOR property tax division and the guidance established under the North Star ruling.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

If the property owner does not meet the guidance established under the North Star ruling, it will probably not get an exemption.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

Yes.

Name of Organization	How is this property used?
LSS of Frazee LLC	nursing home
Mahube Community Council	Low-income housing assistant daycare
F-M YMCA Endowment Fund Inc	Youth development center
Viking Council Boy scouts Inc	Youth development center
Boy Scouts of America	Youth development center
Boys Club of Detroit Lakes	Youth club
Osage Lions Club	ball field & concession stands
Alano club	recovering alcoholics center
White Earth Land Recover Project	education center/ food shelf
Lakeland Mental Health Center	low-income health services
Mahube Community Council Inc	Low-income housing assistant day care
Lakes Crisis Center	center for battered women
Frazee Community Development Corp	community center
Becker County DAC	development achievement center, handicap

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **24**

BELTRAMI COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

We have used the North Star factors for years, however there have been times when we have granted exemption when not all six factors have been met.

What criteria might you use to determine that an institution is *not* eligible for property tax exemption?

We rely most heavily on [North Star] factors 1,2,4, and 6. Failure to meet all four would be a denial of exemption. Also: for-profit status.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Good Samaritan Center	nonprofit nursing care
Boys and Girls Club	youth activities- swimming pool- gym, nonprofit

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **33**

BENTON COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

We follow the North Star requirements. When in question, we ask for advice from D.O.R.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

[No response.]

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

[No response.]

Do you treat government payments for goods or services as donations?

[No response.]

Do you treat government grants as donations?

[No response.]

Name of Organization	How is this property used?
Country Manor Campus LLC	nursing home and elderly apartment with some assisted living, only the nursing home is exempt
Good Shepard Nursing Home	nursing home and elderly apartment with some assisted living, only the nursing home is exempt
Opportunity Manor LLC	adult foster care for mentally and physically handicapped
Volunteers of American in MN	adult foster care for mentally and physically handicapped

Number of parcels exempted on 2004 abstract as charitable institutions: **27**

BIG STONE COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

I have them complete the application, include the 501(c)3 letter, articles of incorporation and income statements. If I have a question on a charity I would send the information into the Dept of Revenue for their opinion.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

[No response.]

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

[No response.]

Do you treat government payments for goods or services as donations?

[No response.]

Do you treat government grants as donations?

[No response.]

Name of Organization	How is this property used?
Northridge Residence	traditional nursing home for elderly used by city
Grace Home	traditional nursing home for elderly used by city
Prairie Center Services	developmentally disabled group home
Monarch Heights	developmentally disabled group home
Clinton Care Center	customized living facility owned by the City of Clinton

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **14**

BLUE EARTH COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Require North Star factors, income, expenses, Articles of Incorporation, including what happens to property upon dissolution, mission statement.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Must meet most of North Star factors, mission must be a public service and provided free if participants cannot pay.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

Yes.

Do you treat government grants as donations?

Haven't considered grants.

Name of Organization	How is this property used?
Lutheran Campus Ministry of MN	nursing home
Mapleton Community Home	nursing home
Mapleton Community Home Inc	nursing home
Prairie Community Services	Autumnwood Home [nursing home]
Child Care Center of Mapleton	day care
Betsy/Tacy Society (2 properties)	[no explanation provided]
Twin Valley Council Boy Scouts	[no explanation provided]
YMCA	[no explanation provided]
Young Men's Christian Association (11 parcels)	[no explanation provided]
Christian Concern Inc (2 parcels)	low income housing
Committee Against Domestic Abs (2 parcels)	transitional housing
Emer Comm Help Organization In	transitional housing
Habitat for Humanity S Ctrl	low income housing
Harry Meyering Center (4 parcels)	low income housing
Harry Meyering Center Inc (9 parcels)	low income housing
Horizon Homes Inc (3 parcels)	low income housing
House of Hope	low income housing
Horizon Home Inc	low income housing
House of Hope Inc	low income housing
MN Assistance Council for Vets (2 parcels)	low income housing
Partners for Affordable Hsg (8 parcels)	low income housing
Blue Earth-Nicollet co Humane Society	Humane dog pound
Alano Society of Mankato (2 parcels)	AA
American National Red Cross	Red Cross
Economic Development Authority of Mankato	development
Kids Against Hunger (2 parcels)	free food
Mankato Rehabilitation Center Inc (5 parcels)	rehab

Open Door Health Center	free health care
Salvation Army	[4 parcels] store, offices
St. Thomas More Newman Center	church stuff
Summit-Heritage Foundation (6 parcels)	[no explanation provided]
Town & Country Leisure Center	Mapleton Community Center
Vine Inc	free services
Wellcome Memorial Trust	old school

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **70**

BROWN COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

I have gotten copies of Articles of Incorporation and by-laws of the institution and mission statements. Things I look for are salary of the board, if the incorporation would disband who would get what was left of property and donations, if someone ran out of money-as in a nursing home-would the person be asked to leave?

What criteria might you use to determine that an institution is *not* eligible for property tax exemption?

Our skating club asked for exemption and was a 501(c)3 but the club wasn't open to public use and membership was required. We have a rest home which is exempt through their donations and by-laws that was going to acquire another campus and it would be assisted-living. They were turned down because each facility has to stand alone on donations.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Highland Manor Inc	nursing home/asst living
Oak View Apartments	elderly living apartments/ HUD
Volunteers of America Care	nursing home
Daughters of St. Mary	nursing home
Daughters of St. Mary	assisted living facility
St. John's Lutheran Home	nursing home
Parents in Partnership	daycare/preschool facility; all staff have teaching licenses
City of Sleepy Eye	ice arena and baseball diamonds
Leavenworth Baseball Club	baseball diamonds
Milford Twp	baseball diamonds
New Ulm Turnverein	gymnastics center
Brown County Humane Society	animal care nonprofit
Springfield Area Historical Society	historical nonprofit [history preservation]
Lind House Association	historical nonprofit [history preservation]
Wanda Gag House Assoc	historical nonprofit [history preservation]
Sleepy Eye Depot Preservation	historical nonprofit [history preservation]
Brown Nicollet Community Health	detox center
New Ulm Area Emergency Food	food shelf
American National Red Cross	Red Cross Office
Treasure Haus	used clothing arm of Lutheran church
Sioux Trails Mental Health Center	medical service
Junior Pioneers of New Ulm	park

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **25**

CARLTON COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Is the property of purely public charity in nature and requires no fees for their services and do not charge a fee to use the facilities. Is the institution in existing for the sole benefit of the public.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Income and expense data. What amount of income derives from donations. Are any of their services free or is there a charge.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

It depends on the type of institution it is.

Name of Organization	How is this property used?
Inter-Faith Social Services	nursing home and assisted living
Cloquet Community Memorial	nursing home and assisted living
Mercy Hospital and Health Care	nursing home and assisted living
County Seat Theatre	putting on theatrical plays for community (The exempt status is pending DOR review)

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **59**

CARVER COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Articles of Incorporation and bylaws, North Star Factors, financial statements.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Market or above-market prices; not charitable; profit-driven.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Lake Auburn Home for Aged	nursing home
Moravian Care Housing Corp	nursing home
Evangelical Lutheran Good Samaritan Society	nursing home
Phyllis Wheatley Settlement	To provide affordable camping opportunities to low-income youth that include environmental and life skills learning [youth activity center]
Mpls Council of Campfire Girls	girl scout camp [youth activity center]
Mid-American Baptist Social	youth group home
Mount Olivet Rolling Acres Inc	home for people with developmental or other disabilities [group home]
Cross Generation	restore and develop strong families through charitable religion, teaching, counseling, bible study, prayer, planning, and community service
Mankato Rehabilitation Center Inc	habitation/rehabilitation to people with disabilities or other barriers to employment
The Emily Program Foundation (The Anna Westin Fdn)	undertake activities that promote the understanding, prevention, and treatment of eating disorders and other humanitarian and charitable activities
Cologne Lions Club	park for the citizens

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **21**

CASS COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Close review of charitable activities.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Check if price of fee is required. Does it lessen the burden of government?

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Evangelical Lutheran Good Samaritan Nursing Home	long-term skilled nursing care
Northern Cass DAC, Inc	day training for disabled adults
Pine River Area DAC, Inc	day training for disabled adults
Boys & Girls Club of Leech Lake/ Cass Lake	youth activity for ages 6-18 outside of school hours
Land of Lakes Girl Scout Council	program services for members of Girl Scouts [youth activity center]
Bi-County Cap, Inc & City of Backus	playground for Headstart [youth activity center]
Pine River Group Home Inc	long-term living for adult developmentally disabled [group home]
City of Cass Lake	senior citizen facility
Young at Heart Club, Inc	senior citizen facility
Pine Mountain Senior Citizen	senior citizen facility
Pillager Senior Citizens Center	senior citizen facility
Hackensack Senior Citizens Center	senior citizen facility
Senior Leech Lakers, Inc	senior citizen facility
Little Sand Group Homes	storage of activity equipment for court-appointed youth group home
Little Sand Group Homes	counseling center for the court-appointed youth group home
Northern MN Therapeutic Camp (Camp Confidence)	year-round camp for people with special needs
Hardy Lake Camp Assn Inc/ Camp Jim Inc	camp for underprivileged children and families
YMCA Camp Olson	youth and family camp
Deep Portage Conservation	outdoor activity learning center
Bi-County Cap, Inc	transitional housing
Anishinabe legal services	free legal services for the poor
Northland Area Family Service Center	food shelf
Walker Area Community Center, Inc	community service and youth activities

Number of parcels exempted on 2004 exempt abstract as charitable institutions: 37

CHIPPEWA COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

I ask organizations to complete application, attach a copy of the bylaws, letter from IRS granting exempt status, articles of incorporation, financial statements showing donations, and review the information.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

If the property would not be available to "everybody". Say in an assisted living facility, if it would not accept a government payment for rent, so it is limiting those who can live there.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

I am going to review each application on a case by case basis.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Lutheran Haven	nursing home care for patients who need daily care (mostly elderly)
Clara City Care Center	nursing home for patients who need daily care. Also has an Alzheimer's wing. Mostly elderly reside here.
Brookside Manor	senior living facility [group home]

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **24**

CHISAGO COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

North Star test

What criteria might you use to determine that an institution is not eligible for property tax exemption?

North Star

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

Yes.

Do you treat government grants as donations?

Yes.

Name of Organization	How is this property used?
Villages of North Branch	traditional nursing care and short-term rehabilitation; also has taxable assisted-living
Parmly Lifepoints	traditional nursing care and short-term rehabilitation; also has taxable assisted-living
Camp Ojketa	Camp Fire USA Minnesota Council
Hazelden Foundation, Inc.	alcohol and drug rehabilitation
Franconia Sculpture Park	its mission is to enhance the cultural life of our community and nation through a diverse program of education and experimentation

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **8**

CLAY COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Exempt application, proof of 501c3, articles of incorporation, financial statement

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Review the North Star test

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

Yes.

Do you treat government grants as donations?

Yes.

Name of Organization	How is this property used?
Evangelical Lutheran Good Samaritan Society	group home/nursing home
Eventide Lutheran Home of Moorhead	provides long term care and rehab services to older adults
Great Beginnings	child care center
Fargo Youth Commission	provide safe, affordable place for children to attend before and after school hours and summertime [daycare center]
BSA	boy scout camp no bldgs [youth activity center]
Centro Cultural de Fargo/Moorhead	host different programs that relate to youth, family, and community of Hispanics [youth activity center]
Historical Society of Clay County	Museum [history preservation]
FM Audobon Society	wildlife sanctuary [nature preservation]
Minnesota Historical Society	Museum [history preservation]
Felton Sr Citizens	senior citizen center
Hawley Old Timers	senior citizen center
Hitterdal Go-Getters	senior citizen center
Reach	handicap/disability program
Appletree dental	handicap/disability/low income dental
CCRI	handicap/disability housing
Salvation Army	faith-based social service thrift store operation
Lutheran Students Foundation	campus ministry building
Fargo/Moorhead Dorothy Day House	overnight rooms for families, individuals and food pantry
Churches United for Homeless	overnight rooms for families, individuals
Legal Services of NW Minnesota	provide free legal services to low-income and elderly individuals in 22 Northwest MN Counties

Lake Agassiz Habitat for Humanity	retail store that supplies used/new building material below retail to use as a source of income for construction of Habitat homes
Lakeland Mental Health Center	nonprofit community mental health center

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **38**

CLEARWATER COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

What is the primary use of the property? 501(c)(3) status. The parties involved do not expect a material reward; substantial donations and gifts are needed to remain soluble; services are provided at below market rate.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

The parties expect to be paid for services to be provided. There are not donations or gifts. A profit is expected to be attained. If the activity were to dissolve, a private party would gain financially.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

Yes (medical assistance).

Do you treat government grants as donations?

Yes.

Name of Organization	How is this property used?
Evangelical Lutheran Society	The nursing home is part of the "Good Samaritan" society. Provides nursing home care to the elderly
Wee-Care Children's Center	a nonprofit daycare that also provides educational opportunity (preschool and latchkey) and charges significantly less than market rates
Clear Waters Life Center	this facility is a community-based youth center, nonprofit, open to all youth at no charge.
AGAPE Center	mentoring of youth, skill and self-image development [youth activity center]
Christian Lending Library	Christian library, open for youth at no charge for a quiet place to read and socialize [youth activity center]
Clearwater County Historical Center	Museum of historical displays, no admittance charge. Free to the public, depend on donations. [history preservation]
Lake Itasca Regional Pioneer Farm	20 acres of a parcel primarily used for storing and exhibiting historical items (primary use is determined each year based on the number of days the property is used solely for storage and exhibition purposes) [nature preservation]
Farm by the Lake	Retreat for spiritual enrichment (donations accepted - no specific \$ charge); environmental education for youth groups and schools
Clearwater Library Foundation	future site of new public library

City of Clearbrook	Community Hall/ civic center- available for public use at no charge. Teen and youth center.
City of Leonard	site of old community center

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **16**

COOK COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Federal 501(c)3 status, state tax exempt, income from donations, membership, grants

What criteria might you use to determine that an institution is not eligible for property tax exemption?

For-profit status

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

Yes.

Name of Organization	How is this property used?
Sawtooth Housing Corp	Nursing home, part of community hospital
Camp Menogyn	YMCA Youth Wilderness Camp [youth activity center]
Boy Scouts	Campground [youth activity center]
Girl Scouts	Campground [youth activity center]
North Shore Community Radio	member-owned tax exempt radio station
Grand Marais Arts, Inc	public art colony
Cook County Historical Society	public arts

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **5**

COTTONWOOD COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Practices in the past were those developed by my predecessors. Currently, we tax all new entities. If they ask for exemption, we request the required documentation and send to DOR for determination of tax status.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Do they offer reduced rates for those unable to pay full fare?

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

No.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

Yes.

Name of Organization	How is this property used?
Evangelical Lutheran Good Samaritan Society	nursing home care for elderly patients
Evangelical Lutheran Good Samaritan Society	nursing home care for elderly patients
Evangelical Lutheran Good Samaritan Society	nursing home care for elderly patients
Cottonwood County DAC	day activity center for individuals with disabilities

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **26**

CROW WING COUNTY

No response to survey.

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **115**

DAKOTA COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Application, Articles of Incorporation and by-laws, 501(c)(3) forms, detailed letter explaining the organization, use of property, and future plans for property.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Charging market prices for goods or services.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

Yes.

Name of Organization	How is this property used?
Augustana Home of St. Paul	nursing home and senior assisted living
St. Francis Health Services	elderly living exempt (apartment-style assisted living taxable commercial)
Augustana Apartments of Hastings	elderly living exempt (apartment-style assisted living taxable commercial)
Evangelical Lutheran Good Samaritan Society	nursing home/ care center
Gift of Mary	youth field trips and outdoor activities for homeless [youth activity center]
Sheriff's Youth Programs	office/headquarters for youth group homes (full government/public support) [youth activity center]
Phoenix Residence	housing for developmentally disabled adults (public/govt fees) [group home]
Tasks Unlimited Lodges	housing for adults with mental disabilities, residents pay \$225/mo from their disability accounts [group home]
Dakota Woodlands Inc	homeless shelter and transitional housing [group home]
Hearthstone Properties	home for troubled youth; public support = 73% of revenue; volunteers [group home]
Guild Inc	housing for formerly homeless women with mental illnesses [group home]
Animal Humane Society	animal shelter and protection
Friends of Animals Adoption Inc	animal shelter and protection
Thomas Irvine Dodge Fdn	Dodge Nature Center [nature preservation]
Randolph Area Historical Society	historical society [history preservation]
Nature Conservancy	4 parcels, nature center [nature preservation]
Mount Calvary Lutheran Church	church and building rented to Al-Anon group
Alano Society of Hastings	AA meeting site
South St. Paul Alacona Society Inc	alcoholics anonymous group

City of Farmington Senior Center	senior center
Neighbors Inc	offices for food shelf/ clothing closet (2nd hand)
Wakota Life-Care Center Inc	medical care (volunteer doctors) pregnancy counseling
Merkos Jewish Education Charitable Trust	Jewish education
Scott-Carver-Dakota CAP (multiple parcels)	community action agency & food/poverty
YMCA	YMCA
YMCA	YMCA
YMCA	YMCA
CAP agency	community action
Dakota Adults Inc	provides services for people with developmental disabilities (public/govt support)
Mankato Rehabilitation Center Inc	day training and work rehab for developmentally disabled
Climb Theater Inc	theater productions for public schools
Guardian Angels of Hastings Transitional housing	battered women's shelter
Dakota Communities (2 parcels)	services for people with developmental disabilities, public/govt support
Caponi Art Park	educational programs, art park for public
Safe Haven Shelter for Youth (2 parcels)	transitional housing for 16-21 yr. olds
To People Inc	community action agency

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **111**

DODGE COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Property owned by groups or institutions must show that they meet six criteria (North Star test) in order to qualify for property tax exemption as an Institution of Purely Public Charity under MS 272 subdivision 7.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Property tax exemption would likely be denied as an Institution of Purely Public Charity if: (1)the IRS denied exempt status as a 501(c)3 organization; (2) membership is held by just a few individuals; (3) officers or members receive substantial remuneration; (4) admission or services are restricted to certain socio-economic groups without lessening the burden of government through reduced fees for excluded individuals; (5) support is derived entirely from payments made by patients, clients, or guests.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

Yes.

Do you treat government grants as donations?

Yes.

Name of Organization	How is this property used?
Opportunity Services LLC	licensed day training and habilitation center [daycare center]
Kasson-Mantorville Nursery Group Inc	reduced-cost preschool and infant through school-age daycare facilities
Mantorville Restoration Association	old carriage house for tours [history preservation]
Mantorville Restoration Association	historic building for community events [history preservation]
Mantorville Restoration Association	welcome center for area [history preservation]
Mantorville Restoration Association	restoration house museum [history preservation]
Mantorville Restoration Association	log house museum [history preservation]
West Concord Historical Society	old school museum [history preservation]
Senior Citizens Club of Hayfield	meeting place for senior citizens
Senior Citizens Club	facility for weekly meetings

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **11**

DOUGLAS COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Determine (via application) whether the applicant competes with a taxable entity, copy of by-laws, articles of incorporation, provide their service for minimal or no cost or provide a service that govt would normally provide or would have to provide.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Is the service provided self-serving to a minimal group or entity? Do they compete with a taxable entity? Do they provide a public service or one that govt would likely provide?

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

I considered them as such until the recent Supreme Court ruling.

Do you treat government grants as donations?

Yes.

Name of Organization	How is this property used?
Knute Nelson Memorial Home	nursing home for those unable to live alone
Bethany Home (BSM Properties-Shoreview)	nursing home for those unable to live alone
Terrace Heights/Westview (Osakis)	nursing home for those unable to live alone
Crestview Manor (Foundation for Rural Health-Burnsville)	nursing home for those unable to live alone
Wesmin Resource Conservation & Development Council	former Girl Scout camp purchased to preserve as a campground for youth (Smokey Timbers Campground)
YMCA	land for future site [youth activity center]
Nelson Community Association	ball field and playground
Prairie Community Services (Morris)	group homes for developmentally disabled
Lutheran Social Services	group homes for developmentally disabled adults
Lakes Area Humane Society	house and find homes for pets
Nature Conservancy	land preservation (3 parcels) [nature preservation]
Finland Historical Park	park/playground
Spruce Hill Foundation	ag preservation (threshing) [history preservation]
Douglas County Historical Society	old church [history preservation]
Evansville Historical Foundation	old house, church, and school preserving Evansville history (4 parcels) [history preservation]
MN Lakes Maritime Museum	Lakes Area history preservation
Runestone Museum	Kensington Runestone Museum [history preservation]
Douglas County Historical Society	Knute Nelson home and museum [history preservation]

Kensington Heritage Society	preserve Kensington heritage [history preservation]
Alexandria Opportunity Center	work site for developmentally disabled adults
Douglas County Developmental Achievement Center	day activity center for individuals with disabilities
Outreach Foodshelf	local food shelf
Regeneration Center	outreach and counseling for incarcerated or paroled individuals
Evansville Arts Coalition	promote, encourage, and increase public appreciation and knowledge of the arts
Christian Heritage Broadcasting	Christian radio broadcasting station
Alexandria Area Arts Assn	theater (live plays)

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **46**

FARIBAULT COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

If an organization qualifies as a 501(c)3 and if they qualify under IRS rules and if they are not a for-profit group, then they generally meet the criteria for tax exemption

What criteria might you use to determine that an institution is not eligible for property tax exemption?

If the organization operates as a "for-profit" group, they generally don't qualify. I also use the "North Star" case as a guideline.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
St. Luke's Lutheran Care Center	skilled nursing care for the elderly (also has nonprofit assisted living facilities that are exempt; and one operated for-profit that is taxable)
Naeve Parkview Home	nonprofit skilled nursing
Blue Earth Area School District	day care center operated by the school district; operating as a pre-school center for children from ages 6 months and up and staffed by licensed teachers

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **23**

FILLMORE COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Being new to the position of County Assessor, I would review the statute and if I had questions concerning exemption, I would refer to DOR.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

use of property, income

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

Not able to answer - would need DOR advice.

Name of Organization	How is this property used?
Chosen Valley Care Center	skilled nursing facility for elderly and physically/mentally needy
Spring Valley Senior Center	care giving of aging population regardless of ability to pay
Good Shepard Lutheran Home	health care [nursing home]
Good Samaritan Society	nursing home and outpatient therapy
River Trails Girl Scouts	girl scout camping and educational events
Good Earth Village	Christian camp and retreat center [youth activity center]
Hesper Mabel Historical Society	nonprofit organization for educational and crop growing for Hesper Mabel Steam Engine Days [history preservation]
Nature Conservancy	uses land for scientific and educational purposes; preserve unique natural habitat [nature preservation]
Spring Valley Historical Society	protect for the future historical interpretation of education; historical museum [history preservation]
Fillmore County Historical Society	preservation of history of Fillmore County; exhibit historic artifacts; provide education and genealogical services; collect, preserve, and interpret the history of Fillmore County [history preservation]
Semcac	head start, senior citizen meals, food shelf, energy assistance, provide transportation, education and other social services to low-income people of Southeastern Mn
Cherry Grove Community Center	community use; meetings, family gatherings

Lanesboro Art Council	501(c)3 membership organization operated by volunteers (no paid staff); currently leased to Commonweal Theater- a 501(c)3- for performance of live theater and radio leased at \$1 per year; Lanesboro High School plays and other community events
Commonweal Theater Company	presentation of theatrical productions for public good; housing for students and seasonal employees; classrooms, costume studio, costume and prop storage
Eagle Bluff ELC	residential education, day use education
Chatfield Brass Band, Inc	to house the music collection of nonprofit music lending library and provide storage for Chatfield Brass Band wagon and equipment

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **21**

FREEBORN COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Consider the 6 factors established in the North Star case.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

They generate a profit; not supported by donations; there are existing taxable properties offering the same service at same price, etc.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes (if market can be determined).

Do you treat government payments for goods or services as donations?

Yes.

Do you treat government grants as donations?

Yes.

Name of Organization	How is this property used?
Thorne Crest Retirement Center	nursing home for elderly and others in need
St. John's Lutheran Home	nursing home for elderly and others in need
American Baptist Homes	nursing home for elderly
Northwest Baptist Homes	nursing home for elderly
Good Samaritan Society	nursing home for elderly and others in need
Albert Lea Childcare Center	child care and pre-school services; do not turn away for inability to pay
South Central Youth for Christ	place for youth to gather; meetings; offices. 2nd floor apartments are taxable.
Foundation for the Challenges	serves as residence for individuals with developmental disabilities; residential service and supervision [group home]
Sheriff's Youth Program	group home for troubled youth
Freeborn County Pheasant & Habitat	public hunting; preservation of pheasants [nature preservation]
Nature Conservancy	preserve unique natural habitat; used for science and education [nature preservation]
Albert Lea Audobon Society	nature sanctuary; wildlife preservation; education [nature preservation]
Alano Society Inc	meeting place for alcoholics anonymous group and alanon
Emmons Senior Citizens	meeting place for senior citizens
Glenville Senior Citizens	meeting place for senior citizens
Habitat for Humanity	lots on which homes for low-income families will be constructed
American Red Cross	offices; storage
Salvation Army	food shelf and social services office
Salvation Army	thrift store; sell donated, second-hand clothing and merchandise
Cedar Valley Rehabilitation	employment and training of people with disabilities

Family Y of Albert Lea	youth and adult programs; fitness and exercise, education
Hollandale Recreation Corp.	public swimming pool funded by donations
Albert Lea Community Theater Inc	put on plays by volunteer actors and staff; storage; meetings

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **33**

GOODHUE COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Exemptions are granted based on meeting the North Star Factors for determining if an organization falls within the ambit of purely public charity exemption. Information is gathered, documented and examined. Examples of information requirements included a completed exemption form, proof of 501(c)3 corporation, articles of incorporation, income and expense statements, cost of services, lease or rental information, funds available through donations, grants, facility policies, etc.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Taxable corporations, not applying, no substantial donations, fee for service too high or no low-income reductions in fee.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

[No response.]

Name of Organization	How is this property used?
Voans Health Services Corp.	support system and health care services [nursing home]
Seminary Memorial Home	nursing home facility for community
Benedictine Care Center	long-term care for elderly and handicapped [nursing home]
Kenyon Sunset Home	provide care and housing for the elderly and handicapped
St. Francis Health Services	home services [nursing home]
Concordia Lutheran Church	"His Kids" Christian daycare as part of Christian outreach program. Also used for parochial school 1-3
RW Assembly of God	10% of church used as Angel childcare & preschool [daycare center]
Learning Circle	child care as part of church outreach program
Indianhead Council BSA	owned and operated as camp for youth teaching leadership skills and outdoor education [youth activity center]
Cannon Valley Fair Assn	annual fair, charitable, scientific, literary/educational, 4H activities [youth activity center]
YMCA	activities, programs, events [youth activity center]
Red Wing Youth Outreach	youth at-risk program, used exclusively for the program
Church of St. Joseph	outreach ministry [youth activity center]
Red Wing HRA	emergency shelter for domestic abuse [group home]

Red Wing HRA	transitional housing [group home]
SE MN Multi-County	transitional housing [group home]
SE MN Multi-County	transitional housing [group home]
Goodhue County Humane Society	animal shelter and protection
Pine Island Historical Society	collection and preservation of historical data
Zumbrota Area Historical Society	collection and preservation of historical data
Goodhue County Historical Society	collection and preservation of historical data
Goodhue Area Historical Society	museum/ collection and preservation of historical data
Izaak Walton League	community activities, boy and girl scouts, meetings, wild habitat. Nonprofit organization, no fundraisers or charge for use of building.
Salvation Army	space for nonprofit thrift store and social services programs
American Red Cross	train individuals to respond to emergency and storage for materials used
Connecting Connection	collect, sort, pack, and distribute donated items
Opportunity Services, Inc.	day training and habilitation services to people with disabilities
Interstate Rehabilitation	provide rehabilitation services for disabled adults
Goodhue-Rice-Wabasha Citizen Action Council	corporate office and Headstart classroom center
Lutheran Social Services	children's home

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **62**

GRANT COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

We use the North Star factors as a guideline as well as the new definitions supplied to us.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Functions for profit

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

Yes.

Do you treat government grants as donations?

Yes, when that is their only funding.

Name of Organization	How is this property used?
Evangelical Lutheran Good Samaritan Society	nursing home
Foundation for Rural Health Care	nursing home (closed in spring of 2008)
Prairie Community Service	group home for wards of the state
Prairie Community Service	group home for wards of the state

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **18**

HENNEPIN COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

We ask for all financial documents, usually Fed 990's, related to the subject property to determine the sources of funding and how the clients are receiving charity. These documents must be specifically related to the property in question and not the return for the entire organization. We need to know how the subject property operates in relation to the charity provided its customers as stated in the organization's mission statement.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

This goes to the issue of how the customer/client is receiving charity from the organization. How is the organization administering the charity? When the nonprofit is competing with for-profit, we have a comparison with market rates and there must be some distinction between their charges to the clients.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

[No response.]

Do you treat government grants as donations?

[No response.]

Name of Organization	How is this property used?
The Evan Luther Good Sam Soc	nursing home for senior citizens
Minnesota Masonic Home	nonprofit nursing care
Presbyterian Hms Blmgtn Care	nonprofit nursing care
Castle Ridge Care Center Inc	nonprofit nursing care
SE Rolling Hills LLC	nonprofit nursing care
N C Little Mem Hospice Inc	nonprofit nursing care
Colonial Acres Home	nonprofit nursing care
Co-Op Heritage House	nonprofit nursing care
The Augustana Home of MPLS	nonprofit nursing care
Minnesota Masonic Home North Ridge	nonprofit nursing care
St. Therese Nursing Home	nonprofit nursing care
Orono Woodlands Inc	nonprofit nursing care
Sholom Home West Inc	nonprofit nursing care
Sholom Comm Alliance LLC	nonprofit nursing care
Family Child Development Center	daycare at reduced rates to low-income families in the form of scholarships or grants
Edina ABC Corporation	provides strong educational opportunities for students of minority [youth activity center]
Eden Prairie ABC Foundation	learning environment for academically high achieving minority high school students [youth activity center]
YMCA of Metro Mpls	nonprofit social services organization [youth activity center]
Brooklyn Center American Little League	City of Brooklyn Center program [youth activity center]

Viking Council Boy Scouts Inc	providing direction & guidance for young boys [youth activity center]
Greater MPLS G/S Council Inc	builds girls of courage, confidence, and character to make the world a better place [youth activity center]
Boys Club of Mpls Inc	camp- Minnetrista [youth activity center]
Minn. State High School League	educational opportunities for students through interscholastics, athletics, and fine arts. Provides leadership and support for member schools. [youth activity center]
Young Men's Christian Assoc	nonprofit social services organization [youth activity center]
Tonka Recreation Inc	social services for youth [youth activity center]
St. Ann's Residential Serv Inc	youth counseling [youth activity center]
Breck School	ice arena
Fraser Community Services	developmentally disabled [group home]
Tasks Unlimited Lodges	developmentally disabled [group home]
Lutheran Social Services	developmentally disabled [group home]
Wingspan Life Resources	residential homes for the developmentally disabled [group home]
Opportunity Partners LLC	employment/housing/education for developmentally disabled/brain injury/autism and other special needs [group home]
Opportunity Workshop Inc	vocational center for adults with developmental disabilities [group home]
Outreach Community Ctr Inc	emergency shelter [group home]
Cornerstone Advocacy Serv	transitional housing for victims of domestic abuse [group home]
VOA Care Centers Minnesota	counseling services for addiction and developmentally disabled [group home]
Restart Inc	provides supportive housing for persons affected by brain injuries [group home]
Dakota's Children Inc	women's shelter [group home]
Hearthstone Properties	housing for young males- teaching life skills [group home]
Outreach Community Ctr Inc	emergency shelter [group home]
Alternatives for Autistic People	residential services for those afflicted with severe autism [group home]
People Incorporated	supportive housing for mental illness and brain disorders [group home]
Homeward Bound Inc	residential housing/respice care [group home]
Living Word Christian Center	transitional housing- church [group home]
Comm Involvement Programs	adults with disabilities [group home]
Home Share	community involvement programs, housing for developmentally disabled [group home]
Living Works Ventures	senior citizen housing [group home]
Temporary Living Center Inc	substance abuse center/halfway house [group home]
The Community Home Prgm Co	"adult care" assisted housing [group home]
Sherwood House LLC	assisted living facility for individuals with developmental disabilities [group home]
Hammer Residences Inc	cost-efficient living for adults with developmental disabilities and related conditions [group home]
Minn Soc for Crippled Children	courage center property [group home]

Minneapolis Crisis Nursery	emergency housing for abused and neglected children [group home]
Sojourner Project Inc	emergency shelter for victims of domestic violence [group home]
Fraser	transitional housing- social services provided [group home]
PPL-Bass Lake Ct Ltd Partnership	transitional housing [group home]
Elim Homes Inc	assisted living facilities for seniors
MHOP	Metro Holman consent decree under MS 469 [group home]
Outreach Group Homes Inc	long term care for seniors [group home]
Clear Spring Rd Rsdncs Inc	services/support for individuals with developmental disabilities and their families [group home]
World Mission Prayer League	housing for low-income/ social services provided [group home]
MN Assit Council for Vets	support vets and families that are homeless [group home]
Outreach Community Ctr Inc	emergency shelter [group home]
People Incorporated	supportive services for mental illness and brain disorders [group home]
St. Anns Residential Serv Inc	assisted living facilities
Storefront/ Youth Action	human services/ mental health providers [group home]
The Wayside House Inc	emergency shelter [group home]
Perspectives Inc	transitional housing for homeless and families in crisis [group home]
Cmnty Emrg Asstnce Prgrm Inc	emergency shelter for individuals and their families in need- food shelf [group home]
Episcopal Group Homes Inc	intermediate residential care facility for mentally disturbed adults [group home]
Lake Mtka Mental Health Ctr	religious medical health care facility [group home]
Mt. Olivet Rolling Acres	foster homes for the developmentally disabled
Animal Humane Society	animal shelter and protection/ pet adoption and placement
Izaak Walton League of America	protect the environment- whole watersheds/ bio-regions / air and water quality/ wildlife habitat [nature preservation]
N Henn Pioneer Society	historical school house & picnic shelters [history preservation]
Nature Conservancy	vacant land conservation easement [nature preservation]
Freshwater Foundation	nonprofit, scientific, research and education foundation for preservation of freshwater resources [nature preservation]
Community of Recovering People	alcohol and drug abuse treatment
Nicollet Chapter AA Inc	counseling at no-cost for alcoholics/addicts
Union City Mission	treatment center for drug and alcoholism
Vinland National Center	substance abuse clinic
Hazelden Foundation, Inc.	treatment center for drug and alcoholism
Alano Society	chemical dependency counseling
Suburban North Alano Inc	chemical dependency
Tonka Alano Society	alcohol prevention/ community education & programs

Twin Lake Alano Society	AA and Alano meetings
Senior Community Services	senior citizen facility
Westonka Senior Citizens Fdn	Mound senior center
The Salvation Army	social services office
Vail Place	services for people with mental illness
Reaching Arms International Inc	adoption agency
Rise Inc	helps people with disabilities function in today's society
Friends of Pacer	developmentally disabled workforce
Family Hope Services	working with large public support, they help troubled youth and their families with a broad range of activities and counseling
Veap Inc	housing/transportation/employment serving low-income families/elderly/disabled
Bridging Inc	provides economically disadvantaged with a one-time gift of quality furniture and household items to stabilize and improve lives
MN State High School League	quasi-govt/educational opportunities for students through interscholastics, athletics, and fine arts. Provides leadership and support for member schools
Western Henn Co Pioneers	direct public support
Cmnty Emrg Asstnce Prgrm Inc	provides emergency support/ stabilize individuals and families in financial disaster
Family & Children's Serv Inc	adoption agency
Northwest Suburbs Cable Comm	quasi-govt - city council meetings televised and on-line
Reign Ministries Inc	developing youth & youth leaders to live commission lifestyles and have great commandment hearts
American Baptist Homes	offices for faith-based organization that creates independence for individuals of all ages
Elim Homes Inc	offices/retirement home Eden Prairie
Memorial Blood Centers	blood bank
Interfaith Outreach Inc	broad spectrum of services to families in need at no or income-based costs
Children's Heartlink	treats congenital heart disease in children
Minnesota Heart Association	offices- building healthier lives- free of cardiovascular disease/stroke
ASI-Golden Valley Inc	low-income housing
Courage Center	rehab center for children & adults w/ disabilities- specializing in brain injury
Reuben Lindh Family Services	counseling for at-risk families
Workabilities Inc	day training & habitation center
Cross	Hassan food shelf
Westonka Recreational Assoc	Minnetrista ball park
West Central Minn Educ TV Co	educational/ public television
Omegon Inc	residential treatment center
Westonka-Orono Sports Center	hockey rink
The Salvation Army	meeting human needs without discrimination
Emergency Food Shelf	emergency food distribution
Dakota Communities Inc	social services for individuals with disabilities
Rakhma Inc	residential housing for senior citizens

Children's Hlth Car Ser Inc	public clinic and Annex teen clinic
MN Assit Council for Vets	provides assistance to vets and their families who are homeless
Restart Inc	home-like environment/ support services to start life again after a brain injury
Pro-Life Action Ministries	counseling services to prevent abortions
Bethel World Outreach Ch	[no explanation provided]
Pavek Museum of Broadcasting Crp	museum of broadcasting- preserving and teaching communications
Vail in the Park LLc	mental health services
Kelly Apartments Inc	housing for individuals with disabilities
West Suburban Teen Clinic	clinic for teens - education/pregnancy/STD/healthcare
Bauer Services Inc	assisted living
Haven Homes Inc	assisted living
Kari LLC	philanthropic arm of Ann Ray Charitable Trust (Formerly CARGILL)
Robbinsdale Women's Center	free medical clinic - healthcare to pregnant women

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **744***
*[*This number includes the City of Minneapolis.]*

HENNEPIN COUNTY, CITY OF MINNEAPOLIS

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Most recent IRS determination that your organization is exempt from federal income taxes in accordance with Section 501(c)3... Articles of Incorporation, By-laws and Charter, including all amendments. Documentation of ownership of the property by your organization. Lease/rental agreements for each building-if applicable, Resident agreements, facility policies-if applicable, Financial statements showing income and expenses or three most recent years' IRS Federal Form 990, Detailed description of all uses and programs associated with the building, Identify the beneficiaries... If programs are funded through grants and/or contracts, please identify the funding agencies, amount and percent of total program cost.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

If any above requested information was not supplied, or there was some questions on the IRS 990's that were not answered to our office or Hennepin County Attorney's satisfaction.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

No.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

City of Lakes Care Center	nursing home
Walker Methodist Residence & Health Cent	nursing home
Catholic Eldercare Inc	nursing home
Christian Union Home	[listed as nursing home]
Jones Harrison Home	nursing home
Mt Olivet Careview Home	nursing home
Redeemer Residence, Inc	nursing home
Shelter Care Foundation Inc	nursing home
Stevens Square Nursing Home	nursing home
Augustana Home of Minneapolis	nursing home and parking
Ebenezer Home Society	assisted living for the elderly and nursing home
Good Samaritan Society	nursing home and parking
Rakhma Inc	[listed as nursing home]
Bethany Covenant Home Inc	nursing home and parking
La Creche Early Childhood Ctrs	Properties listed share similar goals and that is to provide daycare for parents who are below the poverty level who are looking for employment or are under employed, start or complete education or job training.
Seward Child Care Center	child care center
Washburn Child Care Guidance Ctr	[listed as daycare center]
Mt Olivet Day Care Services	child and adult daycare affiliated with Mount Olivet Church
Anew Dimension Child Enrichment Ctr	childcare center for children with special needs

Little Earth Nbhd Early Learning Ctr Corp	child care for Native American community
Boys and Girls Club of Mpls	This organization is for youth under the age of 18
American Indian Ctr	The organizations listed here and below have youth activities that are part of their mission statements.
Cookie Cart	youth employment training (associated with Ascension School and Church)
Mpls Urban League	[listed as youth activity center]
Mpls Youth Diversion Program	[listed as youth activity center]
Parents in Community Action	pre-school education for low-income children
Pillsbury Neighborhood Services	[listed as youth activity center]
YMCA Metro Mpls	[listed as youth activity center]
YMCA of Mpls	[listed as youth activity center]
Sabathani Community Center	social service for the community including youth activities, day care, and training
Bethlehem Urban Initiatives	youth outreach program affiliated with Bethlehem Baptist Church
Boys and Girls Club of Mpls	social services with athletics/training for youth and families
City Inc, The	education and counseling for youth south Mpls
Hospitality House Inc	educational and social programs for youth 5 to 18
Accessibility Inc	Properties listed are group homes that have a stay of several days to 5 to 6 years providing different services from Aid and infections diseases to short term hospice
Agape Home	housing for adults with HIV/AIDS [group home]
Outreach Six Acres Inc	developmentally disabled housing (group home)
Clare Housing Inc	residences for adults with HIV/AIDS [group home]
Grace House of Minneapolis	foster care and social services for HIV/AIDS adults [group home]
Link, The	sober and supportive housing for homeless and disabled youth and young adults [group home]
Rakhma Inc	group home for Alzheimer's patients
Re-Start Inc	group home for individuals with brain injuries
Wingspan Life Resources	group home for the developmentally disabled
Opportunity Housing Ltd Ptn Mpls	developmentally disabled housing (group home)
Tasks Unlimited Lodges	housing and social services for adults with mental health issues [group home]
Hennepin County Historical Society	museum
Hennepin -Overland Railway Hist Soc	public museum
American Swedish Institute	public museum
Bakken Library of Electricity in Life	public museum
Bill & Bonnie Daniels Fire Hall Museum	public museum
Mpls Institute of Arts	public museum
Alano Society of Mpls	alcoholics anonymous meeting hall
Crossroads Aftercare Program Inc	residences for recovering addicts
Indian Neighborhood Club on Alcohol	sobriety support and services for Native Americans

Metro Hope Ministries	treatment center for adults with chemical dependency
Minnesota Teen Challenge	residential rehab and drug treatment for youth and adults
Midwest Challenge Inc [4 parcels]	faith-based drug rehab center
Southwest Senior Center	[no description]
American Indian Services Inc	halfway housing for American Indian adult felons
American Indian Bus Dev Corp	education and training for Native Americans
Bethlehem Urban Initiatives	youth outreach program affiliated with Bethlehem Baptist Church
Catholic Charities Archdiocese of St Paul & Mpls	SRO housing & emergency shelter with supportive services
Central Community Housing Trust Mpls	name change to AEON. Transitional housing for youth and adults with chemical dependency that are homeless
Eden Programs Inc	Transitional housing for homeless and recovering chemically dependent individuals
Fremont Community Health Service, Inc	health care and social services provider for the north side community
Guthrie Theater Foundation	public theater/museum
Hope Community	social services for low-income Phillips neighborhood
Jungle Theater	public theater/museum
Loring Nicollet-Bethlehem Community Cent	educational and employment services for the community
Migizi Communications	Native American cultural center with K-12 charter school
Minnesota Opera, The	theater arts
MN AIDS Project	social services and education for persons with HIV/AIDS
MN Citizens Council on Crime and Justice	counseling and assistance for persons in the penal system
Mpls Urban League	community social services and training for low-income Minneapolis residents
New Franklin Cultural Center	performing arts center
Northeast Neighborhood Early Learning Ctr	early learning center for pre-school low income children
People Inc	social services and education for mentally challenged adults who are hearing impaired
PPL Industries	social services and education and housing for low income families, training facilities
Resource Inc	transitional housing chemically dependent adults & social services for adults with mental health issues
Salvation Army	salvation army facility
Southern Theater Foundation	performing arts theater
Urban Ventures Leadership Foundation	faith-based community and social service org.
Walker Art Center	public arts museum
YMCA Metro Mpls	YMCA fitness facility
Youth Housing Ltd Ptnshp	[no description]
Accessibility Inc	training facility for physically challenged adults
Agape Home [2]	[no description]
Aliveness Project, Inc	social services for people with HIV/AIDS

Alliance Francaise	French cultural center
Alpha Human Services Inc [2]	halfway housing for adult felons
American National Red Cross	Red Cross offices
Anew Dimension Child Enrichment Ctr	[no description]
Artspace Projects	Shubert Theater and parking
Ascension Place [2]	young adult transitional housing facility
Augustana Home of Mpls	[no description]
Banyan Foundation	education and social services for Phillips Neighborhood
Barnabas Hsg Ltd Partnership	transitional housing for young adult homeless individuals
Bell House Properties	halfway housing for adult felons
Bethany Covenant Home Inc [2]	[no description]
Blindness Learning in New Dimensions	educational and training for blind youths and adults
Bolder Options	mentoring for at-risk youth
Breakaway, Inc [2]	halfway housing for recovering alcoholics
Bridge for Runaway Youth, Inc	temp shelter and counseling for runaway and homeless youth
Cedar, The	theater arts
Centre for Asians & Pacific Islanders	social services for Southeast Asian community
Centro Cultural Chicano [2]	agency providing education, health, human & social services for the Hispanic community
Chance to Grow Inc, A	rehab center for individuals with brain injuries
Children's Dental Services	dental services for low-income and unemployed families
Christian Restoration Services Inc [5]	foster care for adults with physical and mental disabilities
Citizens Council on Crime and Justice	[no description]
City Life Center	education and counseling for young pregnant women
Community Action of Minneapolis	energy assistance and grants for low-income families
Critical Care Services	Life Link Transportation Service Ground and Air
Danebo Inc	Danish American cultural center
Early Childhood Resource Center	social services and training for youth and young adults
East Side Neighborhood Service, Inc	social services for neighborhood
Energy Center Partners [3]	supplies hot water and steam to exempt entities
Evans Scholars Foundation [2]	student housing at U of M scholarship students
Families Moving Forward [2]	transitional housing for families
Family & Children's Serv Inc	community social services for mental health programs
First Christian Church Residence	sold to Minneapolis Society of Arts
Fraser Child & Family Center [3]	serving children with autism and related disorders
Freedom Works Inc	halfway housing for adult felons
Freeport West Inc	social services for adults
Genesis II for Women	social services for low-income families
Grace House of Minneapolis	foster care and social services for HIV/AIDS
Habitat for Humanity	office for exempt entity

Heart of the Beast Theatre	public theater/museum
Hearthstone of Minnesota	[no description]
Hennepin Center for the Arts	public theater/museum
Hmong American Mutual Assistance Assoc Inc [3]	school and parking
House of Charity Inc [2]	affordable family housing
Incarnation House/ Wayside House	social services for battered women
Indian Health Board	health care services for the Native American Indian community
Indian Women's Resource Center	social services for Native American women
Inst Agriculture/Trade Policy [2]	purchase Agra products for exempt entities
Int'l Christian Literature Distr. Inc	distribute bibles and Christian books free to foreign countries
Intermedia Arts Inc [2]	theater arts
James J Fiorentino Foundation	public theater/museum
Jeremiah Program	transitional housing for low-income women and children
Juxtaposition Arts Inc [2]	public theater/museum
Katahdin	treatment center for juvenile offenders
Lao Parents & Teachers Assoc	Laotian cultural center and learning center
Legal Rights Center [2]	legal defense center
Little Brothers of the Poor	mental health services for the elderly
Little Earth Nbrhd Early Learning Center Corp	[no description]
Love Lines Crisis Center [3]	24 hour crisis phone service. This is a taxable/exempt property.
Lundstrom Center for the Performing Arts [2]	theater arts for youth
Lutheran Colportage Service Inc	[no description]
Macphail Center for Music	public theater/museum music school
Marie Sandvik Center [2]	food, shelter social service for the Phillips Neighborhood
Mental Health Collective	[no description]
Mental Health Resources	community social services for mental health programs
Metropolitan Economic Development Assc [4]	minority economic development org. for state of Mn
Minnesota Orchestral Assoc	music and performing arts theater
Missionaries of Charity Inc	transitional housing chemical dependent adults
Mixed Blood Theatre Co [2]	theater arts
MN Ctr for Books Arts Et al [2]	literary arts center for all ages
MN Ovarian Cancer Alliance Inc	support and education for women with ovarian cancer
MPLS League of Catholic Women	residential rehab for adolescents with social problems
Mpls Pathways Inc [2]	social services and health care for life-threatening illnesses
Neighborhood Involvement Program, Inc	health care and social services for neighborhood
Normandale Housing Corp	transitional housing for low-income families
Northern Clay Ctr/ Seward Neigh. Gp.	arts center and educational training
Northpoint Health and Wellness	community center providing social services and health care education
Northside Life Care Center [2]	prenatal care and pregnancy testing for low-income women

Northside Resid Redevel Cncl Inc	transitional housing for homeless women with children
Nu-Way House Inc [2]	transitional housing for chemically dependent male adults
Oakwood Lodge Inc	intermediate care facility for mentally challenged adults
Open Arms of Minnesota [3]	Meals on Wheels
Opportunity Housing Ltd Ptn Mpls	[no description]
Peace House Community	social services and education for low-income families
People Serving People	shelter and food for homeless families
Phillips Redesign LP	Now Aeon and is transitional housing for homeless families.
Pillsbury Neighborhood Services [9]	Name is Pillsbury United Communities that provide social services and education to the communities along with theater and arts for North and South Mpls
Planned Parenthood of MN/SD	reproductive and family planning counseling services
Playwrights Center	performing arts theater
Plymouth Christian Youth Center [8]	alternative high school and after school programs and community center
Powderhorn Park Neighborhood Assn	T/X split with educational programs for young adults
Powderhorn Residents Grp Inc [2]	social services and affordable housing for low-income families
Progress Valley Inc	[no description]
Project for Pride in Living [4]	social services and education and housing for low-income families
Project Foundation Home Away Centers	transitional housing for homeless youth 18 to 21
Ritz Theater Foundation	parking for city of Minneapolis
Ronald McDonald House Charities	housing for children/parents with severe medical issues with treatment at the U of MN
RS Eden	main office of agency providing social services in substance abuse treatment and correctional facilities related to correctional housing
Sabathani Community Center	social service for the community including youth activities, day care, and training
Schubert Theater, LLC	performing arts theater
Seward Child Care Center	[no description]
Sharing & Caring Hands Inc [3]	temp housing and shelter for homeless families
Soap Factory, The	art center and educational training
Source MN Inc	social services for community
Southside Community Health Services [2]	community health care clinic facilities and parking
Southside Family Nurturing Center	social services for abused children
Southside Life-Care Center Inc	crisis pregnancy and counseling center
St. Olaf's Residence	transitional housing for homeless women and children
Stairstep Foundation	community services for African American community
Supplemental Enterprises, Inc	food shelf distribution center
Tapestry Folkdance Center, MN Nonprofit [3]	performing arts theater

Tasks Unlimited Lodges Inc [4]	[no description]
Textile Center of Minn	arts and arts training and gallery
Theatre de la Jeune Lune	performing arts theater
Theater in the Round Players [2]	[no description]
Turning Point [6]	transitional housing for homeless factories
United Way of Minneapolis	National organization doing social services
Upper Midwest American Indian Center [2]	early learning center foster care and adoption for Native American Community
Urban Hope Ministries Inc [2]	faith-based community and social service org.
Vail Place [2]	rehab facility for adults with mental illness
Victory Through Faith	transitional housing for adult males from correctional institutions
Vision Loss Resources	school for the blind
Volunteers of American in MN [3]	affordable housing for elderly homeless adults
Walk-In Counseling Ctr	rehab counseling for adults with mental illness
Washburn Child Guidance Ctr [2]	mental health services for children and families
Wilderness Inquiry Inc	outdoor adventure outfitters for physically and mentally challenged youth and adults
Wingspan Life Resources [4]	[no description]
Women's Community Housing	transitional housing for battered women with children
Young Women's Christian Association	YWCA fitness facility
Zion Orig Outreach Ministries	faith based transitional housing for homeless families
Chrysalis, A Center for Women, Inc	social services for women
Domestic Abuse Project, Inc	domestic abuse shelter for women & children
Greater MN Crisis Nursery [4]	domestic abuse shelter for women & children
Harriet Tubman Women's Shelter [3]	domestic abuse shelter for women & children
Sexual Violence Center	[no description]
Minnesota Assistance Council for Veterans [6]	transitional housing for homeless veterans
Overcomers Outreach Ministries [3]	office for social services for Native American Community
St Stephen's Human Services, Inc	faith-based social service for homeless community
Minnesota Ballpark Authority	Twins baseball stadium
Walker Methodist Residence & Health Ctr [2]	[no description]
Catholic Eldercare Inc [4]	[no description]
Christian Union Home [2]	transitional housing for low-income families
Jones Harrison Home	[no description]
Mt Olivet Careview Home [5]	[no description]
Shelter Care Foundation Inc [4]	[no description]

Minneapolis is included in the 744 exempted parcels reported by Hennepin County on the 2004 exempt abstract for charitable institutions.

HOUSTON COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

We examine the benefit provided to the public.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

That there is no gain to the members or officers.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Disclosure of such practices helps, but we also look at what they do with gain for services given. If the gain is given back to the community, it is important to the classification.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Valley View Nursing Home Inc	nursing home care for elderly patients
Tweeten Lutheran Health Care	nursing home and health care for elderly patients
1st Evangelical Lutheran Church	Christian child care center
Semcac Inc	main headquarters and Headstart schooling in rear of building
River Trails	campus facilities for Girl Scouts
Semcac Inc	currently bare land [youth activity center]
La Crescent City	hockey rink, community center
Blackhammer Swift Schools	4-H Club for boys and girls
A.B.L.E.	housing for individuals providing housing for disabled [group home]
Ability Learning Center Inc	group home for disabled and challenged for all ages
Houston County Historical Society	buildings for historical records and preservation [history preservation]
Sunrise Care Facility, Inc	facility for recovering alcoholics
Camp Winnebago, Inc	camp ground for disabled and challenged individuals
Houston County Women's Resource	living facility for abused women
Caledonia Area Community	community center for city of Caledonia
SE MN Multi-County Housing	living center for abused women
Ye Olde Opera House	nonprofit community facility for Spring Grove

Number of parcels exempted on 2004 exempt abstract as charitable institutions: 27

HUBBARD COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

We currently use a checklist to determine possible exemption of purely public charities. We require the exempt application, copies of the IRS letter granting 501(c)(3) corp., Articles of Incorporation for the facility and, Financial Statements for the last 3 years of donations, total income and total expenses.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Not meeting the North Star factors.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

[No response.]

Do you treat government payments for goods or services as donations?

[No response.]

Do you treat government grants as donations?

[No response.]

Name of Organization	How is this property used?
Central MN Council BSA	boy scouts camping/retreat center and walking/biking/hiking trails. Cabins and main center. [youth activity center]
Camp Courage North/ Courage Center	camp for disabled children and mentally handicapped children. Used in the summer time. People come from all over the United States to attend this camp. It has housing and community room and cafeteria etc [youth activity center]
Heartland Homes for Retarded	group home for mentally ill. They have several living facilities in this county
Mississippi Headwaters Audubon	Open year-round, used by Bemidji State University, does research here. Naturalists group/ preserve
Park Rapids Senior Citizens Center	senior citizens center: community room, hold pancake breakfasts, etc. Open to the public.
Nevis Senior Citizens	senior citizens center. Kitchen and meetings location. Hold various activities and meetings. Also used for Boards of Review, etc.
Akeley City Senior Citizens Center	senior citizens center, holds various activities and meetings
Lake George Senior Citizens	senior citizens center. Meeting locations, holds various activities and meetings; holds dinners/lunches/breakfasts
Pregnancy Resource Center	counseling for pregnant individuals and meeting location
Mahube Community Council Inc	offices and meeting rooms, community services, provide help with daycare, housing, counseling, etc.
Battered Women's Services	office and facility used to aid battered individuals. Provides counseling and support.

Shell Prairie Fair Assoc.	fairgrounds, meeting location, buildings are used for various activities throughout the year
Antique Tractor & Engine Inc	location for Field Days, activities include combining, threshing, tractor displays, parades, sawmill, corn picking, potato digging, old farm house, old fashioned tractor pull, etc.
Mantrap Valley Conservation	community room, kitchen, open for meetings, bingo, dinners, etc. Make bird houses. Conservation of wildlife.
Hubbard County Food Shelf	Local food shelf facility. Qualified individuals can get food for themselves and family. Donation drop-off site and pick-up. Storage and distribution site for food shelf.

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **32**

ISANTI COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Application completed; information verified with institution.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Is the charity for public use? Is there any lease involved? What percent is purely charitable?

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

In the past - we have not followed up directly on this - have not verified every year - hard to get an answer after the class has been applied.

Do you treat government payments for goods or services as donations?

Yes.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Living Serv Foundation	nursing home; for both elderly and disabled
Howard McCarty Legion	youth center/ cabin for youth retreats- scouts
Brighter Day	developmentally disabled group home
Residential Services	developmentally disabled group home
Industries Inc	work center for mentally disabled
Family Pathways	for families in need: resource/donation center

Number of parcels exempted on 2004 exempt abstract as charitable organizations: **18**

ITASCA COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Review the six "North Star" factors and use it as a guideline for exemption.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

If it does not lessen the burden of government.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Itasca County Family YMCA	child care etc
Youth of Nashwauk	youth education and activities
Judy Garland Children Museum	education of children [youth activity center]
Hayskids	fetal alcohol children's home [group home]
North Homes Inc	group home for boys
Star of No. Humane Society	pet control
Hope House of Itasca County	alcoholic rehabilitation
Deer River Golden Age Club	senior center
Greenway Sr Citizen Club	senior center
Pengilly Booster Club	senior center
The Golden Age Club	senior center
The N Itasca Over 50 Club	senior center
Advocates for Family Peace	safe house for domestic abuse
Buck Lake Imp Assn	lakeshore improvement
Charles K Blandin Fdn	funding grants in NE Minnesota
Children's Mental Health Service	health care
Deer River Hired Hands Inc	training and rehabilitation for disabled adults
Forget Me Not Foundation	disabled people recreation center
Grand Rapids Players Inc	art & education
Grand Itasca Clinic & Hospital	health care
Itasca Co. Habitat for Humanity	build homes for low income
Itasca Development Corp	county-wide employee and business development
Itasca Development ACH Cent	training and rehabilitation for disabled adults
Itasca Hospice Partners	health care
Itasca Ski & Outing Club Inc	education
Leech Lake Area Watershed Fdn	lakeshore improvement
Lutheran Social Services	servicing developmentally disabled adults
Macrostie Art Center	art & education

Manor House- GEAC LCC	assisted living for elderly
Minnesota Diversified Industries	training and rehabilitation for disabled adults
Northern Community Radio	community radio
Northland Counseling Center	health care
Northland Mental Health Inc	health care
Occupational Devel. Ctr	training and rehabilitation for disabled adults
River Road Juvenile Center Condo	juvenile detention center
Second Harvest N Central Food Bank	food distribution center for needy
Sugar Lake Community Club	community center
The Salvation Army	charity work

Number of parcels exempted on 2004 exempt abstract as charitable organizations: **80**

JACKSON COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Require application form, articles of incorporation, bylaws, and financial reports. Review materials based on requirements established in North Star Case.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Those established in North Star case.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Difficult to determine when there are no entities offering comparable services to determine what is "market price". Goods or services for free are not required.

Do you treat government payments for goods or services as donations?

Yes.

Do you treat government grants as donations?

Yes.

Name of Organization	How is this property used?
Evangelical Lutheran Good Samaritan Society	traditional nursing home
Jackson County Historical Society	museum
Jackson County Historical Society	historical site, log cabin
Western Community Action, Inc.	organizational offices
Jackson County DAC	day activity center for individuals with disabilities

Number of parcels exempted on 2004 exempt abstract as charitable institutions: 4

KANABEC COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Send out applications every three years; if income and mission statement requirements are met, exemption is granted.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Amount of income generated and use/ownership of property

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Brighter Day Residence Inc	residential use for people with disabilities [group home]
Serenity Manor Inc.	group home
MN Senior Fed Seven Co	provide services for seniors
Mora Volunteers of America	provide training for people with disabilities
KAN-PINE Co. Day Activity Center	provide training for people with disabilities
Paradise Community Center	local community events held here
Family Pathways	provide family services and guidance

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **20**

KANDIYOHI COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

We require their stated purpose, their articles of incorporation, their financial statements, and that they meet the North Star factors.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

If they are profitable and do not put their profits back into the organization. If their profit and loss statement does not add up.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Bethesda Homes	long term care facility for elderly and disabled established by Lutheran church. Run by volunteer board and funded by Medicare, fees, and donations
Glen Oaks Care Center	long term care facility for elderly and disabled established in 1965 for the care of the elderly and disabled in New London area. Run by Living Services Foundation and funded by Medicare, fees, and donations
Salvation Army	day care for young children- fee and contribution based
Reverence for Life and Concern...	housing and structured environment for chemically dependent supported through grants, fees, and volunteer
Kandiyohi County WCCS	handicapped housing for those with mental illness- HUD financed. Managed by HRA and run by Board, some of which are on the Board of Woodland Centers
Woodland Centers	handicapped housing for those with mental illness. Woodland Centers is funded through grants, contributions, Medicare/Medicaid, charges to affiliated counties, private pay, and insurance
Presbyterian Family Foundation	Housing for developmentally disabled funded through government programs and run by volunteer board through Presbyterian Church
Prairie Community Services	care facility for people who are developmentally disabled. Funded by residents, their families, or the government

Lutheran Social Service of MN	small group supervised living facilities for clients with developmental disabilities
Kandiyohi County Historical Society	historical building
Norway Lake Lutheran Historical	The historic building on this property is maintained and used to gather, preserve, and disseminate information about pioneers of the Norway Lake area
The Nature Conservancy	to preserve unique habitat for the plants, animals, and natural communities and protect the land and water they need to survive
Atwater Area Historical Society	to preserve the history of Atwater and surrounding townships. To collect, preserve, and store artifacts telling the story of the Atwater area.
Alano Squads	AA meeting facility- no fees or membership charged
West Central MN YFC	contribution-supported interdenominational youth ministry and education- office and youth center
Heartland Community Action Agency	contribution and grant-supported organization that advocates for the poor and elimination of poverty. Office.
Willmar Community Theater	contribution, grant, and volunteer organization run to provide cultural and artistic entertainment for the public. Theater building
Greater MN Family Services	Behavioral and mental health care provided to contracting counties. Paid through Medicaid, MN Dept of Human Services, and fees. Office building.
Salvation Army	contribution-based services to the poor and homeless. Business office and daycare center.
Carpenter's Tools	contribution, donation, and concert income supported youth gospel organization; office and temporary housing for youth
Woodland Centers	Office building used to provide community mental health services. Woodland Centers is funded through grants, contributions, Medicare/Medicaid, charges to affiliated counties, private pay, and insurance.
Kandiyohi Co. Fair Assn	fair grounds property
YMCA	health club/ day care run by volunteer board and supported by grants, contributions, and fees
Willmar Area Food Shelf	food center building run by volunteer board and supported by grants and contributions
West Central Industries	training center for disabled adults funded through grants, contributions, and fees
Goodwill Industries Inc	Collection and sales building. Goodwill is supported by donations, grants, and sales. Their mission is to Assist People with Barriers.
Crow River Players	To maintain and preserve a historical building known as the "Little Theater" and afford a location for performance of theater and music of historical nature.

Number of parcels exempted on 2004 exempt abstract as charitable institutions: 94

KITTSON COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

They complete an exemption form every 3 years, if we know what their purpose and income are; we then look through their bylaws for dissolution.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

If the organization wasn't supported by donations, if the use of it is not for charitable purposes, if the recipients have to pay for it, who the beneficiaries of the charity are, and if upon dissolution the assets go to private interest.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

No if they aren't making a profit over and above their costs and they meet the "North Star" ruling.

Do you treat government payments for goods or services as donations?

Each one would be looked at on an individual basis.

Do you treat government grants as donations?

Yes.

Name of Organization	How is this property used?
Kittson Memorial Healthcare Center	hospital, clinic, home nursing service, public home nurse, skilled and intermediate nursing home, and assisted living

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **5**

KOOCHICHING COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

We use the checklist to determine possible exemption of purely public charities provided by the Pace Course [a Department of Revenue training course].

What criteria might you use to determine that an institution is not eligible for property tax exemption?

We look at the six factors in the above checklist (checklist from Pace Course).

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

N/A

Do you treat government grants as donations?

N/A

Name of Organization	How is this property used?
Evangelical Lutheran Good Samaritan Society	provide housing and skilled nursing to the elderly and others in need in the community of Int'l Falls and surrounding areas
Boy Scouts of America	Camping [youth activity center]
Borderland Alano Club	AA, NA, GA meetings on a daily basis
Cook Area Health Services	public medical clinic
Ernest C Oberholtzer Foundation	nonprofit charitable and education purposes
International Voyageurs Snowmobile Club	store and maintain groomer vehicles for state snowmobile trails

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **15**

LAC QUI PARLE COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

They must complete application including copy of 501(c)3 letter, articles of incorporation, and financial statements for past three years.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

If I have a question of the exempt status, I will forward all of the information to the Department of Revenue for their opinion.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

[No response.]

Do you treat government payments for goods or services as donations?

[No response.]

Do you treat government grants as donations?

[No response.]

Name of Organization	How is this property used?
Dawson Area Hospital District	nursing home care for elderly persons
Madison Lutheran Home	nursing home care for elderly persons
Calvary Baptist Church	youth center for all youth grades 7-12
Prairie Community Services	group home for disabled adults

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **9**

LAKE COUNTY

No response to survey.

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **9**

LAKE OF THE WOODS COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Ownership and distribution of assets if dissolved.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Same as above.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

Yes.

Do you treat government grants as donations?

Possible.

Name of Organization

How is this property used?

Lake of the Woods Senior Citizens	senior citizen center
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Number of parcels exempted on 2004 exempt abstract as charitable organizations: **3**

LE SUEUR COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Look at articles of incorporation, income if any, reason for exemption, and if open to all regardless of ability to pay.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

If income seems high I would need more information. Does it benefit the public or reduce the burden of government? Do they have requirements to attend or belong, and must people pay a certain amount to use the property?

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Waterville Good Samaritan Center	nonprofit long-term nursing home, open to anyone regardless of ability to pay
Waterville Sportsman's Club	gun safety for youth at no charge, meetings for scouts at no charge
Girl Scout Council of Cannon Valley	Camp for girls age 5-15 who are girl scouts
German & Jefferson Sportsman Club	public dock and boat-launching area
Camp Omega	Lutheran camp used for religious and educational purposes; provide youth camp programs
Waterville Baseball Club Inc	Provides baseball field for school district (little league and amateur leagues); only charge coverage expenses for maintenance and utilities
Camp Patterson	camp for youth organizations: YMCA, 4-H, girl scouts, and church youth programs. Promotes education, leadership, learning, and development of youth
Cleveland Historical Society	open to public, no charge to public for meetings, also to preserve the history of Cleveland (2 properties)
Le Sueur County Historical Society	open to public, no charge to public for meetings
Le Sueur County Historical Society	preserve old quarry stone church, county tax dollars support it
MN Hist Society Bldg 25	historical site and museum, operates on donations
Nature Conservancy	conserve nature in its natural state, schools can use, no fees charged

Historical Society Museum	collects and preserves material about the history of the city of Le Sueur and makes building available to public and students for study and research
Alano Society of Le Center	meeting and fellowship for recovering alcoholics and addicts family, open to anyone
Minn Valley Memorial Hospital	nonprofit organization providing health care to anyone without regard of ability to pay

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **22**

LINCOLN COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Fill out exempt form, if questionable get 990 forms and get help from the DOR (the ten items requested for tax exemption) or North Star guidelines.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Fill out exempt form, if questionable get 990 forms and get help from the DOR (the ten items requested for tax exemption) or North Star guidelines.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

[No response.]

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Divine Providence Hospital and Home Inc	nursing home
Hendricks Community Hospital Assn	nursing home
Tyler Healthcare Center	nursing home
Tyler Lutheran Home and Danebod Village	assisted living

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **19**

LYON COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

We request documents that will show how they are organized and how they are funded. Many of them have been sent to DOR for help deciding the status.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

We have looked at ownership, where funding comes from, what the purpose is. I have also contacted other counties that have the same ownership and purpose to try to be consistent.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

I do not know of any situations that I have been aware of that involved government grants.

Name of Organization	How is this property used?
City of Balaton Nursing Home	city owned and operated [nursing home]
City of Marshall Weiner Memorial Medical Center	city owned and operated nursing home
Marshall YMCA	recreational facility [youth activity center]
Prairie Community Services	homes used to house multiple developmentally disabled individuals
Hope Development Achievement	center for training, education, gathering of developmentally disabled individuals
Sheriff's Youth Programs of MN	group home for troubled boys
House of Hope MN Inc	group home for troubled girls
Reverence for Life	halfway house for drug and alcohol addicts
Wheels Across the Prairie	museum
City of Cottonwood	historical house and museum
City of Marshall Senior Center	senior citizen facility
DA Hoff Charitable Fdn	building used to store vehicles that are made available free of charge to individuals in need of short-term transportation
Prairie Home Hospice Inc	hospice care facility
Western Human Development	provide mental health services to community

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **14**

MAHNOMEN COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Must be used for the general public and receive a majority of its funds from gifts and donations.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

If its use is for only a small, select group of people and the funding is from government agencies.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

Maybe.

Name of Organization	How is this property used?
Mahnomen Health Center	attached to the hospital and used for care to elderly and other disabled people who need to be in a care facility [nursing home]
White Earth Land Recovery	religious, charitable, educational, and to conserve cultural and natural resources for tribal bands
Center of Human Environment	treatment center for drug and alcoholism
Lakes Home & Program Development	foster home for individuals with developmental disabilities

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **8**

MARSHALL COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Should receive donations, or government support; offer services for free when needed. Does it lessen the burden of government?

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Are funds distributed to owners?

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Good Samaritan	housing and skilled care and rehabilitation for the elderly
Marshall County Group Homes	housing and socialization for the mentally impaired [group home]
Rosebank Historical Assoc.	old school used for preservation of historical items, open once a year
Argyle Lions Club	property donated for use as a senior center

Number of parcels exempted on 2004 exempt abstract as charitable institutions: 4

MARTIN COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Ask for financial information- income and expenses and articles of incorporation/bylaws.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

If they were not receiving their major revenue source via donations or reduced costs to the public. Or if Articles of Incorporation were established to benefit something other than the nonprofit.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Lutheran Retirement Home of Southern MN	nursing home
Cedar Valley Area Council Inc	boy scout camp
Fox Lake Conservation League I	Public park
Fox Lake Conservation League I	Public park
Ceylon area historical society	museum
Sherburne area Classic American	museum
Truman Historical Assn Inc	museum
Martin County Agricultural Society	ag museum
Alano Society of Fairmont Inc	Alano meeting place
Fairmont Comm. Hosp. Assn.	public hospital
Abitz, Bruce J & Shelly A	public park
Martin Co. Preservation Assoc.	public arts center
Step Inc	special needs employment
Step Inc	special needs employment
Albert Lea Medical Center	counseling services
Fairmont Opera House Inc	public arts center
Step Inc	special needs employment
Step Inc	special needs employment
Community Options and Resources	special needs employment
Community Options and Resources	special needs res offices

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **17**

MCLEOD COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

I will have them submit application with the necessary forms to see if they qualify under MN law for the exempt status.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

I follow the rules and guidelines of the statutes and if I need any clarification I will contact the DOR.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

Yes.

Name of Organization	How is this property used?
Aveyron	residential group homes- homes for disabled adults to live
Gopher Campfire Club	public wildlife sanctuary, housing of wild animals in a state park for public enjoyment [nature preservation]
Nature Conservancy	scientific and educational purposes for education on plant life [nature preservation]
Alano of Hutchinson	alcoholics anonymous group
Feeding Children International	food warehouse and distribution to the poor, box up supplies for needy
ConnectCare	residential hospice house for terminally ill
Living Services Foundation	nursing facility services
Southwest Initiative Foundation	office
West Central Industries	sheltered workshop for disabled workers

Number of parcels exempted on 2004 exempt abstract as charitable institutions: 9

MEEKER COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

information required= 501(c) exemption, articles of incorporation, donations received, funding sources. We will be using the North Star factors to determine exemptions.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

If on dissolution the proceeds go to individuals or company it would not be exempt. (One thing on the agenda to do this year was to send letters and exempt applications to all exempt organizations for them to reapply. We will now wait until new guidelines are approved before we send letters.)

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

No.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Augustana Lakeside Comm Homes	elderly care [nursing home]
City of Grove City	elderly care/assisted living [nursing home]
Board of Social Ministry	elderly care/assisted living [nursing home]
Augustana Lutheran Homes	elderly care/assisted living [nursing home]
Paynesville Area Hospital Dist	elderly care [nursing home]
Meeker County Comm Homes	housing for developmentally disabled
Heartland Community Action Agency	Headstart programs/ offices
Proworks Inc	Day activity center for developmentally disabled

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **22**

MILLE LACS COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

All applications are given to me to review after we have received their Articles of Incorporation and Bylaws. I analyze the information utilizing the North Star court case. If I'm unsure after this I send all my information to the Department of Revenue for their opinion.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Fees charged, open to the public, distribution of income, amount of donations. I try to follow the North Star case.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

Yes.

Name of Organization	How is this property used?
Youth Investment Foundation	youth camp
Mission: Moving Mountains	free missionary housing [group home]
Stepping Stones Group Home	adult foster care [group home]
Alano Society of Hutchinson	AA meetings
Princeton Alano Society	AA meetings
Milaca Area Pantry	food shelf
Rum River Life Choices	free counseling and materials
Central Minnesota Diagnostic	provides MRI services to hospital
Family Pathways	food shelf and clothing
Princeton Pantry	food shelf

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **28**

MORRISON COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

County policies per application procedures and requirements for exemption under a purely public charity status are as follows:

- 1-completed application
- 2-IRS 501c3 letter
- 3-articles of incorporation
- 4-bylaws
- 5-federal form 990
- 6-letter from state indicating incorporated
- 7-process application through North Star Six Factor Grid

What criteria might you use to determine that an institution is not eligible for property tax exemption?

[see above]

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

Yes.

Do you treat government grants as donations?

Yes.

Name of Organization	How is this property used?
Upsala Area Historical Society [multiple parcels]	used as a nature walk trail; open to general public to view historical site of Upsala
Morrison County Historical Society	[no explanation provided]
Alano Society of LF Inc	local AA building
Royalton Area Community/Senior	used by seniors or anyone for games and places to meet (also serves food)
Swanville Sr Citizens Ctr Inc	see above, same purpose, different town
Northern Pines Mental Health	to treat people with mental and physical disabilities
Motley Area Food Shelf	[no explanation provided]
Habitat for Humanity [3 parcels]	bare land to be used for future home site
Great River Arts Assoc Inc	open to general public to view art exhibits
Initiative Foundation [3 parcels]	provides grants for area projects
Catholic Charities	provides charities for low-income people
Congregation of Jehovah's	[no explanation provided]
Productive Alternatives [2 parcels]	[no explanation provided]

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **23**

MOWER COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Require application and documentation. Use North Star factors and court cases.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Does it lessen the burden of government? Are there substantial donations? Is there a charity? Where do the assets go when dissolved? Is the charity denied due to inability to pay?

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Evangelical Lutheran Home	nursing home for elderly
St. Marks Lutheran Home	nursing home for elderly
Sacred Heart Hospice	nursing home for elderly
YMCA	youth activities
Glendalough of Austin	home for disabled adults [group home]
Lutheran Social Services	home for disabled adults [group home]
Humane Society	animal shelter and protection
Alano Society	AA meeting site
Salvation Army	thrift store and offices
Austin Comm for the Arts	performing arts center
Sheriff's Youth Program	thrift store
Cedar Valley Rehab	workforce rehabilitation
American Red Cross	community emergency support
Habitat for Humanity	land for affordable housing
So. MN Womens Center	crisis pregnancy center
Hormel Foundation	U of M Cancer research center
Parenting Resource Center	supervised visitation and child exchange

Number of parcels exempted on 2004 exempt abstract as charitable institutions: 37

MURRAY COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

If the entity files an Application for Property Tax Exemption for Institution of Purely Public Charity, they are normally granted exemption.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Looking at the way they answered the questions on the exemption application. May contact neighboring counties to see how they handle a certain entity.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

No.

Do you treat government payments for goods or services as donations?

?

Do you treat government grants as donations?

?

Name of Organization	How is this property used?
Maple Lawn Nursing Home	nursing home is exempt, assisted and congregate care facilities are taxable
Sioux Council Boy Scouts	scouting activities
Lost Timer Bible Camp	Christian camp for youth
New Dawn Inc	group home for mentally disabled adults
Murray County DAC	day activity center for mentally disabled adults [group home]
Murray County DAC	office for DAC
MN Public Radio	site for broadcasting equipment for 2 public radio stations

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **12**

NICOLLET COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Review applications from previously exempt

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Review application and advice from County Attorney's office or DOR

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

No.

Do you treat government payments for goods or services as donations?

Yes.

Do you treat government grants as donations?

N/A

Name of Organization	How is this property used?
Good Samaritan Center	physical and spiritual support for frail elderly [nursing home]
Evangelical Lutheran Good Samaritan Society	elderly apartments (classified as church-other) [nursing home]
Evangelical Lutheran Good Samaritan Society	nursing home (classified as church-other)
Boy Scouts of America	boy scout camp
Leo A Hoffman Center Inc	rule 5 residential treatment center
Minnesota Public Radio	site for broadcasting equipment for 2 public radio stations
Citizens Scholarship Foundation of America	National headquarters. Expanding access to educational opportunities by involving and assisting communities, corporations, foundations, organizations, and industries in the support of students and encouragement of educational achievement
Arts and Heritage Council	Art center of Saint Peter. Provides place for group to exhibit art, theater, and educational activities

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **11**

NOBLES COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

The practice used in Nobles County is to have the applicant fill out the application. I review the application and ask for any follow up documentation that I feel necessary. I will talk to the head person and make the judgment call based on the interpolation of the Statutes. If I still have questions I will contact the Department of Revenue for their input.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

[see above]

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
all city-owned nursing homes	all city-owned nursing homes (privately owned are taxed)
Kids R It	day care for youth 3 months-12 years; educational facility; nurse on site; qualify for State Food Program; licensing is required; all money and assets would be dispersed to other nonprofits if corporation ceased
YMCA	youth activities, do not turn down membership due to inability to pay
Client Community Services	houses mentally and physically disabled individuals, training, meals, housing, and counseling as well. [group home]
New Dawn, Inc	houses mentally and physically disabled individuals, training, meals, housing, and counseling as well. [group home]
SW MN Opportunity Inc	Community Action Program; coordinates Headstart preschool; coordinates energy assistance program; coordinates Housing assistance programs; helps file grant applications and small city grants; funded by both state and federal government
Historic Worthington Inc	refurbished home; operates on donations and rental of building. Run by volunteers
Plum Creek Library System	headquarters for corporate staff; funding is solely from government entities
Hospice Cottage, Inc	hospice for people and families in last days of life

Helping Hand Pregnancy	pregnancy crisis center; help all women regardless of income, nationality or race. No fees, all income from churches and donations
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Number of parcels exempt on 2004 exempt abstract as charitable institutions: **41**

NORMAN COUNTY

[No response to questionnaire portion.]

Name of Organization	How is this property used?
Lutheran Memorial Home	Elderly Housing [nursing home]
Lutheran Memorial Home	Elderly Housing [nursing home]
Lutheran Memorial Home	Elderly Housing [nursing home]
Lutheran Memorial Home	Elderly Housing [nursing home]
Nature Conservancy	land preservation
Nature Conservancy	land preservation
Nature Conservancy	land preservation
Nature Conservancy	land preservation
Nature Conservancy	land preservation
Nature Conservancy	land preservation

Number of parcels exempted in 2004 exempt abstract as charitable institutions: **15**

OLMSTED COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Review the 6 points of the North Star case and review whether the services provided ease the burden of government.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

For-profit services, unrestricted services, personal gain, etc.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

No.

Do you treat government payments for goods or services as donations?

Not in and of itself. I will weigh this against other factors such as the 6 points of the North Star Case.

Do you treat government grants as donations?

It will be considered and again, weighed against other such factors as the 6 points of the North Star Case.

Name of Organization	How is this property used?
Madonna Towers of Rochester Inc.	nursing home
Samaritan-Bethany, Inc.	nursing home
Childcare Resource and Referral	educational and charitable institution [daycare center]
Civic League Day Nursery	charitable institution [daycare center]
Eyota Kids Corner, Inc	educational and charitable institution [daycare center]
Masque Theatre and School	charitable institution [listed as youth activity center]
YMCA	charitable institution [youth activity center]
Boys and Girls Club of Rochester	charitable institution [youth activity center]
Gamehaven Boy Scout Foundation	charitable institution- Boy Scouts
River Trails Girl Scouts	charitable institution- Girl Scouts
Bear Creek Services	housing for disabled- charitable institution
Hiawatha Homes Foundation	housing for disabled- charitable institution
Rochester Network for Re-entry	group home- charitable institution
Thomas House, Inc	group home- charitable institution
Olmsted ARC homes	group home- charitable institution
Winghouse Corporation	group home- charitable institution
Women's Shelter Inc	group home- charitable institution
Dorothy Day Hospitality House	group home- charitable institution
Rochester Better Chance	group home- charitable institution
Paws and Claws	humane society charitable institution
Stewartville Area Historical Society	charitable institution [history preservation]
Izaak Walton League of America	charitable institution [nature preservation]
Izaak Walton League of America	charitable institution [nature preservation]
Alano Society of Rochester	charitable institution [Alano]
Senior Citizens Services Inc	charitable institution [senior center]
Women's Civic League	charitable institution

Mayo Foundation - Ronald McDonald House	charitable institution- cancer patients
Christian Public Service	charitable institution
American National Red Cross	charitable institution
Salvation Army	charitable institution- thrift store
Child Care Resource and Referral	offices- daycare charitable institution
Sheriff's Youth Programs of Minnesota	VonWald Shelter
B.C. of Rochester, Inc	charitable institution
SEMN Center for Independent Living, Inc	charitable institution
Zumbro Valley Mental Health	in-patient facility- charitable institution
Zumbro Valley Mental Health	offices
Zumbro Valley Mental Health	day treatment/ outpatient Charitable institution
Channel One, Inc	food shelf- charitable institution
Southeastern Library Co-op	educational
Ability Building Center, Inc	developmentally disabled center- charitable institution
Olmsted County Housing and Redevelopment	Silverlake facility
Interfaith Hospitality Network	charitable institution
Restoration Square Partnership	Hope Lodge
Dyslexia Institute of MN, Inc	reading center- charitable institution
Seasons Hospice	charitable institution- hospice care
Gift of Life	transplant home- charitable institution
The Possibilities Foundation	offices
United Way of Olmsted County Inc	charitable institution- offices
Mayo Foundation- Gift of Life	charitable institution- transplant patients
First Church of the Nazarene	rooming house
Ironwood Springs Christian Ranch	church and charitable institution- Christian retreats

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **179**

OTTER TAIL COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Compare institution to existing purely public charity exempt properties and how are they operated. Request guidance from Department of Revenue in questionable cases. Review statutes. Verify 501(c)3 status as part of requirements. A significant portion of their operating costs should be from donations of money or services

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Consider the North Star factors. Check with other counties for similar types of properties.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Broen Memorial Home	church-owned nursing home
Pioneer Home	church-owned nursing home
Good Samaritan Homes	church-owned nursing home
St. Williams Living Center	church-owned nursing home
Red River Valley Campfire	Campfire Girls Camp
North Central Camp Cherith	summer youth camp
Fergus Falls YMCA	Community Youth and adult recreation center
Mocassin Valley	Campfire Girls Camp
Young Life	religious youth camping
Prairie Community Waivered Services	developmentally disabled housing and care [group home]
Lakes Homes and Program Development	developmentally disabled housing and care [group home]
Catholic Charities	secured treatment program for adolescents [group home]
Otter Tail County Humane Society	animal control and humane treatment
Otter Tail County Historical Society	museum
Chapter 13 MN Finnish American	cultural museum
Lake Region Halfway House	drug and alcohol rehabilitation
Alano Corp	alcoholics anonymous
Fergus Community Food Shelf	food distribution
A Place to Belong	Community Mental Illness Services
Region 7 Council on Domestic Violence	temporary housing for victims of domestic violence
Productive Alternatives	disabled adult training and workforce
Otter Tail Wadena Community Action	low income housing group
West Central Minn Initiative	West Central MN Economic Development

New York Mills Arts Retreat	Community Arts Center
Art of the Lakes	Community Arts Center
Fergus Falls Center for the Arts	Community Arts Center

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **61**

PENNINGTON COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

The application for exemption, their articles of incorporation, the North Star test.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Ownership, use, and necessity of ownership.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Prairie Community Services Inc	provides homes and services to people with developmental and delayed disabilities, mental illness, traumatic brain injuries, and other health related needs [group home]
Pennington County Preservation Center	children's center for juveniles with issues [group home]
Twin Rivers Club Inc	drug and alcohol meeting place
Violence Intervention Project	to provide shelter and services to victims of domestic violence

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **27**

PINE COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Require a new application every 3 years and review and research information provided.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Tax court decisions, Department of Revenue opinions, state statute.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

No.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

Will be treated on a case-by-case basis depending on what the grant is for.

Name of Organization	How is this property used?
Wilbur Lake Camping Assn	Camp Nathanael- dedicated to the spiritual, physical, and social training of boys and young men [youth activity center]
Minn Brigade Camping Assn	Camp Nathanael- dedicated to the spiritual, physical, and social training of boys and young men
Camp Heartland	camp for children and youth affected with AIDS to enhance their lives
Boy Scout Troop #188	place for scouts to go for camping and outdoor experiences [youth activity center]
Sturgeon Lake YMCA	social and physical development training for youth
Northwoods Audobon Center	research and educational environment learning center [nature preservation]
Humane Society of the USA	permanent wildlife sanctuary [nature preservation]
Brighter Day Residence	recreational camping activities for developmentally disabled adults
Rhine Lake Retreat Inc	facilities integration of handicapped individuals for safe outdoor recreation
Elaine M Stately Peacemaker	40-acre parcel for activities for Native American youth and adults for individual contemplation and prayer
Family Pathways	provides social services to those in need
W.I.N.D.O.W.	crime victim advocacy for women
Community Involvement Program	affordable housing and care for disabled persons
Pine Habilitation and Supported Employment	day activity training and habilitation for persons with disabilities

Residential Services of Northeastern MN	adult foster care home for persons with physical and mental illness
North Court Apartments	residence for low-income and developmentally disabled adults

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **47**

PIPESTONE COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Initially, the organization is required to complete an application for property tax exemption which is reviewed along with the documentation recommended by the application. If more documentation is necessary to make determination than is requested or if the application is approved, the property is put on a tickler list and reviewed every three years.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

The assumption is that the property is taxable until an application is received along with supporting documents proving it should be classified as exempt.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Edgebrook Rest Center	traditional nursing home for elderly
The Good Samaritan Society	traditional nursing home for elderly
Kids N Kare Inc	day care services; some daycare is public funded
Hope Haven Inc	residential housing for people with disabilities [group home]
Progress Inc	to serve severe and persistent mental illness clients [group home]
Hiawatha Manor, Inc	residence for developmentally disabled individuals [group home]
Jasper Historical Society	museum
Historical Pipestone Inc	historic preservation
Pipestone County Historical	building restored for historic preservation
New Life Treatment	rehab center for individuals with drug and alcohol abuse
Holland Senior Citizens Ctr	senior citizen center
Ruthton Senior Citizens	senior citizen center
Evangelical Lutheran Good Samaritan Society	assisted living
SW MN Habitat for Humanity	residential housing for qualified homeowners that meet the criteria for the organization
Edgebrook Rest Center	assisted living

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **32**

POLK COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

We go through the "Checklist to Determine Possible Exemption of Purely Public Charities" from DOR. North Star Factors.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

ownership/occupancy/use

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Pioneer Memorial Care Center	skilled nursing home and assisted living apartments
Riverview Mental Healthcare Association	skilled nursing home and assisted living apartments
Villa St. Vincent	skilled nursing home and assisted living apartments
Evangelical Lutheran Good Samaritan Society	assisted living facility and congregate apartments providing medical and spiritual care for the frail elderly
Fertile City	skilled nursing home to provide the best possible care to aged and disabled persons
First Care Medical Services	skilled nursing home and assisted living apartments
Rural Health Care Foundation	skilled nursing home and assisted living apartments
FFA Chapter Fosston	Future Farmers of America youth activity
Humane Society of Crookston	shelter for abandoned animals in Crookston area
Red River Sugar Beet Museum	museum for area beet farmers
Heritage Foundation	museum
Embassy Community of Fosston	senior citizen center
Minnesota Farmers Union	retreat and campground
Tri Valley Opportunity Council	program and administrative operations of a tax-exempt 501(c)3 organization serving low-income and elderly individuals
North County Food Bank	food bank office and warehouse
Care and Share	emergency shelter, transitional housing, soup kitchen, food shelf
Northwestern Mental Health Center	primary mental health provider focusing efforts on people with serious mental illness

Minnesota Northwest Area Sheltered Workshop	rehabilitate the vocationally disabled individuals in Polk County
American National Red Cross	Administrative offices, classrooms for provision of first aid and CPR training, storage of disaster relief supplies, provision of disaster relief
East Grand Forks Food Shelf	place to receive, store, and distribute food to needy clients
Lutheran Social Services	supported living services for the developmentally disabled
McIntosh Economic Development Authority	28-unit senior housing building assisted living
Skyline Preservation	preserve and develop into a community center devoted to entertainment, recreation, and education (Tax Court case)

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **42**

POPE COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Pope County uses the guideline that "Exemptions are the Exception... Taxation is the Rule." In the case of purely public charities, the North Star factors may be helpful when determining exempt status. If the situation warrants it, we would involve the Department of Revenue.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Ownership and use would be the primary factors used when determining that an institution is not eligible for exemption. To be exempt, there must be concurrence of ownership in the property by an exempt entity. The use of the property for an exempt purpose and the necessity that the property be owned to further the stated purpose of the organization needs to be examined.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

No.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Glenwood Retirement Village	a not-for-profit church-sponsored organization sponsored by 9 area churches. ECLA affiliation. Offers skilled health care as well as support services. Accepting payment from Medicare, Medicaid, private pay, and other third party insurances.
Good Samaritan Society of Glenwood Lakeview	This is a nonprofit, an affiliate of the Evangelical Lutheran Good Samaritan Society. Medicare approved, HMO's, Contracts
Minnewaska Lutheran Home	This home provides skilled level nursing care and living services for 72 residents. The home is affiliated with 8 local Lutheran Churches in the area and they serve as the Board of Directors.
Prairie Community Services	This is a group home that accommodates developmentally disabled adults.

Number of parcels exempted from 2004 exempt abstract as charitable institutions: **40**

RAMSEY COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

501(c)(3) status, articles of incorporation, bylaws, previous 3 years of IRS 990 and/or audited financial statements, North Star factor survey.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

When there is no evidence that they are providing any good or services free or at below market prices, or they are unable to show their organization is reliant upon continued charitable or grant donations.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

These payments may or may not constitute evidence of charitable donations, and they may or may not lessen the burden of government. When there is no discernable difference between a for-profit organization and a not-for-profit other than that the for-profits are free to use.

Do you treat government grants as donations?

Government grants should be an additional support to charitable donations to support a nonprofit's charitable mission, though probably not the sole support. If government grant is the sole support, then that may conflict with "Lessening the burden of government," since the government grant is essentially the only financial support to the organization.

Name of Organization	How is this property used?
St. Paul's Ch Home Inc	main parcel for long-term skilled nursing center and services
Healtheast Bethesda Lutheran	long-term skilled nursing care for the elderly
Amherst Wilder Foundation	low income & handicap apartment housing
Healtheast Bethesda Lutheran	assisted living for elderly
Amherst Wilder Foundation	low-income independent housing & supportive housing services for the elderly-handicap housing
Healtheast Bethesda Lutheran	long-term skilled nursing care for the elderly
VOA Care Centers Minnesota	long-term skilled nursing care for the elderly
Healtheast Care Center	long-term skilled nursing care for the elderly
Benedictine Care Center	long-term skilled nursing care for the elderly
Franciscan Sisters of St. Paul	religious- convent
Franciscan Sisters of St. Paul	long-term skilled nursing care for the elderly
Sholom Home East Inc	long-term skilled nursing care for the elderly
Lynblomsten Care Center	long-term skilled nursing care for the elderly
Healtheast Bethesda Lutheran	long-term skilled nursing care for the elderly
Servants Relief for Incurable Cancer	long-term free care and treatment center for terminally ill cancer patients
Episcopal Corp for the Elderly	long-term skilled nursing care for the elderly
Presbyterian Homes	long-term skilled nursing care for the elderly; asst living portion of this parcel is taxable
Ramsey County	long-term skilled nursing care for the elderly

Bethel University Child Development	education property & child care for attending students
Central Baptist Pre-school/Daycare	day care in portion of the church during the week
Children's Choice Day Care, Inc	day care in portion of the church during the week
Children's Home Society of Minnesota	education property & child care for attending students
Children's Home Society of Minnesota	day care services for students and community
Children's House Montessori	day care in portion of the church during the week
Community Child Care	education property & child care for attending students
Downtown Childcare Center 1st Baptist	day care in portion of the church during the week
East St. Paul Lutheran Extend-a-Day	day care in portion of the church during the week
Eastern Heights Evangelical Lutheran	day care in portion of the church during the week
Edgcumbe Montessori & Day Care	preschool and daycare facility
Hallie Q Brown	child care for low-income families
Hamline Kids Campus	education property & child care for attending students
Hand in Hand Child Care Center	daycare for Concordia student community
Harbon Montessori School	preschool and daycare facility
Immaculate Heart of Mary	day care in portion of the church during the week
Joy Preschool & Child Care	day care in portion of the church during the week
Jewish Community Center of St. Paul	community day care services in community center
Kinderhaus Montessori Preschool	preschool and daycare facility
Lake Area Discovery Center	day care in portion of the church during the week
Little School Montessori	preschool and daycare facility
MacDonald Montessori Child Care	preschool and daycare facility
Mapletree Priory Child Care Center	day care in portion of the church during the week
Messiah's Child Care Center	day care in portion of the church during the week
Model Cities Family Development Center	day care service offered to affordable housing tenants
My Special Place Childcare Center	day care in portion of the church during the week
Behi Christian Day Care & Preschool	day care in portion of the church during the week
Oak Hill Montessori	preschool and daycare facility
Presentation of the Blessed Virgin Mary	day care in portion of the church during the week
Sandcastle Child Care	day care in portion of the church during the week
Shoreview Alliance Day Care	day care in portion of the church during the week
St. Matthew's Catholic Church Daycare	day care in portion of the church during the week

St. Matthew's Catholic Church Daycare	day care in portion of the church during the week
St. Matthew's Christian Child Care Center	day care in portion of the church during the week
St. Paul's Childhood Center	day care in portion of the church during the week
Sunny Hollow Montessori School	preschool and daycare facility
Sunrise Christian Day Care Center	day care in portion of the church during the week
Town View Montessori School & Daycare	preschool and daycare facility
Treasured Tykes Child Care	day care in portion of the church during the week
Union Gospel Mission	day care in portion of the church during the week
Union Gospel Mission Assoc	day care in portion of the church during the week
University of St. Thomas Child Devel...	education property & child care for attending students
Wilder Foundation	day care services for low-income families
YMCA Child Care	day care services located in Paul & Sheila Wellstone Charter School
YMCA Child Care	day care for members and community
YMCA Child Care	day care for members and community
YMCA Child Care	day care for members and community
YMCA Child Care	day care for members and community
Roseville Lutheran Congregation	day care in portion of the church during the week
Union Gospel Mission Assn	religious Bible camp [youth activity center]
Junior Achievement of Upper Midwest	business oriented youth organization
Youth Express	after school youth recreational programs
Youth Express	after school youth recreational programs
Girl Scouts Council	girl scout office and meeting hall
St. Paul Education Foundation	youth ski jump recreational facility
Parkway Little League Inc	ball fields for youth little league baseball
Indianhead Council	boy scout facility
Phoenix Residence	[16 parcels] home for the developmentally disabled [group home]
Northeast Residence Properties Inc	[20 parcels] home for the developmentally disabled [group home]
Wingspan Properties	[14 parcels] home for the developmentally disabled
Tasks Unlimited Lodges	[3 parcels] home for the developmentally disabled [group home]
People Incorporated	[7 parcels] home for the developmentally disabled [group home]
ASI Inc - Accessible Space, Inc	[2 parcels] home for developmentally disabled, main office [group home]
Dakota Communities	[4 parcels] home for the developmentally disabled [group home]
Our House of Minnesota Inc	[2 parcels] home for the developmentally disabled [group home]
Outcomes Inc	[2 parcels] home for the developmentally disabled [group home]
Woman's Division Board Missions	transitional housing for addicted women [group home]

Rakhma Inc	adult foster care home for the elderly [group home]
Clare Housing Inc	foster care facility [group home]
Lutheran Social Service	[6 parcels] home for the developmentally disabled [group home]
Juel Fairbanks Aftercare Residence	home for recovering Native American addicts [group home]
Rezek House LLC	transitional housing for homeless youth [group home]
Supportive Living Solutions LLC	[3 parcels] [listed as group home]
Humane Society of Ramsey County	animal adoption agency
Friends of Animals Adoption Inc	animal adoption center
White Bear Lake Area	historical society for the city of White Bear Lake
Hill Farm Historical Society	historical site museum
Ramsey County Historical	Historical Society property
County of Ramsey Historical	Historical Society property
MN Transportation Museum	public museum
Pheasants Forever	land conservation and wildlife habitat
Institute on Black	counseling services for chemically-dependent African Americans
Community of Recovering People	facility for recovering chemically-dependent individuals and services [2 parcels]
Uptown Foundation Inc	Alcoholics Anonymous meeting site
New Brighton Alano Society	Alcoholics Anonymous meeting site
Hazelden Foundation, Inc.	drug rehab facility
Maplewood Alano Club Inc	Alcoholics Anonymous meeting site
Juel Fairbanks After Care	rehab facility for chemically dependent Native Americans
Juel Fairbanks Chemical	rehab facility for chemically dependent Native Americans
East Side Alano Society Inc	Alcoholics Anonymous meeting site
Woman's Division Board Mission	transitional home for chemically dependent women
Alano Society of St. Paul Inc	Alcoholics Anonymous meeting site
Northwestern Alano Society Inc	Alcoholics Anonymous meeting site
Juel Fairbanks Aftercare Residence	home for recovering chemically dependent Native Americans
Midway Club	Alcoholics Anonymous meeting site
Missions Inc Programs	transitional home for chemically dependent women
Sterling Club Inc	social activity club for seniors (M.S. 272.02 subd. 14)
Catholic Charities of Archdiocese...	parking lot for transitional housing project
YWCA of St. Paul	YWCA fitness facility
YWCA of St. Paul	parking lot for YWCA facility
Neighborhood Justice Cntr Inc	legal services for very low-income people
St. Paul Urban League	office for agency that provides housing, employment, emergency services to the low-income minority community
RS Eden	correctional halfway house and services contracted with the gov't
St. Paul's Church Home Inc	parking lot (2 parcels) with nursing home
Women's Advocates	domestic abuse shelter for women & children

Women of Nations	domestic abuse shelter for women
Society of St. Vincent de St. Paul	thrift store supporting funding for the poor
Amherst H Wilder Foundation	offices for adult day care services
Amherst H Wilder Foundation	provides program services for self-help skills to adult offenders
Amherst H Wilder Charity	provides program services for self-help skills to adult offenders
St. Paul Urban League	[3 parcels] affordable housing for homeless families with HIV member
Grotto Supportive Housing LLC	transitional housing for homeless
Ain Dah Yung Our Home Shelter	transitional housing
Park Midway Bank/ Stepping Stone Theatre	Stepping Stone Theatre Performing Arts Theatre
Amherst H Wilder Foundation	facility for emotionally disturbed children
Snelling Hamline Community	community garden
Lexington Supportive Housing LLC	transitional housing for homeless women & children
Volunteers of American in MN	[2 parcels] adult foster care for mentally disabled
Home of the Good Shepherd	transitional housing for women between 18-24
Center for Grief	counseling center for victims of torture
Family Tree Inc	reproductive clinic and counseling services
Lutheran Social Services of MN	transitional housing for homeless children
Charles Thompson Mem Hall	social hall for the deaf community
Rakhma Inc	adult foster care for the elderly
American National Red Cross	[4 parcels] blood bank and offices
Society for the Blind	meeting and mfg training for the blind
Lifetrack Resources Inc	training & employment facility for developmentally disabled
Salvation Army	parsonage for salvation army clergy
Twin Cities Public TV Inc	public TV production studios & offices
St. Paul Riverfront Corporation	group supporting and planning of river front property
Catholic Charities of the ...	SRO housing & emergency shelter with supportive services
Catholic Charities of the ...	Dorothy Day emergency shelter and charitable support service
James Jerome Hill Reference Library	public library
Ordway Center for the Performing Arts	performing arts theater
Little Sisters of the Poor	very low-income housing for the elderly
Soo Line Railroad Co	land leased to Little Sisters of the Poor [above]
West Side Neighborhood Housing Svcs	[2 parcels] low-income affordable housing development
Wingspan Life Resources	main office for agency managing group homes for dev disabled
Resources for Child Caring...	child care & development services & training center
Women's Life Care Center	women's crisis pregnancy center
Peta Wakan Tipi	transitional housing for Native American women
Indian Land Tenure Foundation	organization that works toward returning land within Indian Reservations back to Indian ownership

Guadalupe Area Project Inc	teen parent day care & training for Hispanic teens
Guadalupe Area Project Inc	alternate school program for Hispanic teens & adults
Girl Scout Council	parking lot for girl scout facility at 400 Robert St S
Neighborhood House Assoc	offers community social services programs and child care
West Side Comm Health Services	family clinic for low income population
Neighborhood Dev Alliance	provides asst to low income for decent rental housing & child care
Amherst H Wilder Foundation	low income & handicap apartment housing
Amherst H Wilder Foundation	parking lot for adjacent low income affordable housing
Amherst H Wilder Foundation	parking lot & vacant land - part of overall campus for low income housing & nursing home
Healtheast Bethesda Lutheran	assisted living for elderly
Amherst H Wilder Foundation	low income independent housing & supportive services for the elderly- handicap
Riverview Economic Development As	parking lot for adjacent parcel
Riverview Economic Development As	assists with business grants & low interest loans related to cultural activities and local business revitalization in the Hispanic community
West Side Comm Health Clin Inc	medical clinic for low income community
Clare Housing	foster care facility for the youth
Second Harvest Heartland	food shelf facility
Salvation Army	[2 parcels] parking lot for salvation army offices
Salvation Army	offices for salvation army
West 7th Ford Rd Federation	provides social & econ development opportunities to people in the West 7th & Fort Road Community
Sarah Family Programs	corp offices & affordable housing for homeless families in transition
RS Eden	partially taxable/ affordable housing for homeless youths out of foster care
UFPHC Clinic LLC	low-income family clinic
Emma's Place	agency offers social service programs support of families of a chemically dependent parent who are in transition
Metro Area Agency Aging Inc	provides education on hospice care & services to health care professionals
Feist Mem Pet Cem Inc	pet cemetery
Metropolitan Council	housing for the family affordable housing program
RS Eden	social service for electronic home monitoring
RS Eden	main office of agency providing social services in substance abuse treatment and correctional facilities related to correctional housing
RS Eden	correctional halfway house
North Star Museum of Scouting	boy scout museum
North St. Paul Area Emergency Food Shelf	food shelf program facility for the poor
Convent of the Good Shepherd	land surrounding school for the nuns

Convent of the Good Shepherd	school for the nuns
Lakeshore Players Inc	performing arts theater
Jewish Family Services of St. Paul	cultural & community center
Junior Achievement	business oriented training lab & school for the youth
Midwest Special Services Inc	day training and rehabilitation center for adults with disabilities
Planned Parenthood of Mn	reproductive and family planning counseling services
McDonough Orgn with Respect...	school for ESL students & social programs for low income individuals
Children's Home Society of MN	offices for child & family services
Hospitality Center for Chinese...	cultural & school center for residents of Chinese heritage
Christian Student Fellowship	college student organization
Children's Home Society of MN	office for child & family services & adoption agency
Jewish Community Center of St. Paul	Jewish cultural and community center
Phoenix Alternatives Inc	day training and rehabilitation center for adults with disabilities
Sholom Home Inc	maintenance structure for the Sholom Nursing Home
Booth Brown House Services	young adult transitional housing facility
Lynngblomsten Apartments Inc	low income affordable subsidized housing
Dakota Communities	agency that provides support services for people with developmental disabilities
Union Gospel Mission Assn	camp facility for inner city children & chemically dependent recovery housing
MN State College Student	college student organization
SPARC	Local RE development agency for low-income housing
Healtheast Medical Research Inst	offers pregnancy crisis and counseling services
Healtheast Medical Research Inst	parking lot for above parcel
Trinity Missions Inc	house used as food shelf outlet for low-income population
Midwest Special Services Inc	training/employment & rehab services for developmentally disabled
Minnesota Public Radio	[3 parcels] vacant land- recommend removing from exempt rolls
International Institute Inc	social service agency providing resettlement, education for immigrants
United Cambodian Association	cultural and community center for the Cambodian population
Minnesota Diversified Industries	training/employment & rehab services for developmentally disabled
Minnesota Diversified Industries	[2 parcels] parking lot for above
Face to Face Health Counseling	[2 parcels] crisis and health counseling center for young adults
Salvation Army	[2 parcels] parking lot for salvation army offices
Salvation Army	salvation army facility [2 parcels]
Hmong American Partnership	cultural and community center for the Hmong population

Tibetan American Population	cultural and community center for the Tibetan population
Tibetan American Population	parking lot for above parcel
St. Anthony Park Community ...	community garden
Memorial Blood Centers	blood bank service facility
Crestview Community LP	agency providing social service programs for recovering chemically dependent & the disabled
Freedom Place Inc	transitional housing for homeless & recovering chemically dependent individuals
SPARC	low-income affordable housing
People Inc	main office for agency that runs group homes for the developmentally disabled
American Indian Family...	foster care & family services agency for Native Americans
MN Women's Building Gen Ptshp	women's meeting place for benevolent, charitable purposes
MN Women's Building Gen Ptshp	parking lot for above parcel
MN State University Student Assoc Inc	student government office [2 parcels]
MN Counties Research Foundation	created to run & accept money for the Fed CETA program & other grant programs
Minnesota Public Radio	Fitzgerald Performing Arts Theater
Minnesota Public Radio	Fitzgerald Performing Arts Theater ticket office
Union Gospel Mission	parking lot for low income day care & school facility
Union Gospel Mission	low income day care & school facility
Union Gospel Mission Assn	transitional apartments for low income
Minnesota Public Radio	MPR main offices & studios [2 parcels]
Minnesota Public Radio	parking lot for MPR offices & studios
Minnesota Public Radio	MPR excess land- used for informal outdoor events
Amherst H Wilder Foundation	SRO-low income housing for homeless & disadvantaged individuals
YMCA of Greater St. Paul	YMCA fitness facility
Dayton's Bluff Neighborhood	agency that works to provide affordable housing for low income population
Chicanos Latinos Unidos	agency providing education, health, human & social services for the Hispanic community
Christ Child Society Fee	See Merrick- child care & social services programs for the disadvantaged
Union Gospel Mission Assn	emergency shelter & social programs for homeless men
Children's Safety Ctr Network	family social service programs & safe meeting environment for children & parents of households of domestic violence
Casa de Esperanza	domestic abuse shelter for women
Portage for Youth	local community performing arts for the youth
St. Paul YMCA	YMCA fitness facility
Amherst H Wilder Foundation	SRO-low income housing for homeless & disadvantaged individuals
Rebuild Resources Inc	transitional job training for recovering chemically dependent youths
Junior League of St. Paul Inc	social service program promoting education for women

Goodwill Industries Inc	Goodwill donation center and retail outlet
Eritrean Community Center	Ethiopian cultural and community center
GW Restaurant Holdings LLC	overflow storage for Goodwill offices
RS Eden	correctional halfway house
Episcopal Homes at 1840 Univ.	only 10 units qualifying as low-income subsidized elderly housing
Merrick Inc	job training & rehab services for the developmentally disabled
Presbyterian Homes Inc	vacant land- part of skilled nursing home property
Presbyterian Homes of Arden Hills	portion of property owned by Pres Homes that is used as a community park & ball field
Vietnam Center	Vietnamese cultural and community center
Rezek House LLC	transitional housing for homeless youth
Model Cities Health Center Inc	family medical clinic for low income individuals
Amherst H Wilder Foundation	agency headquarters of human, social & welfare programs
Phoenix Alternatives Inc	[2 parcels] day training & employment for the developmentally disabled
Little Brothers Friends of...	social service programs for the elderly
St. Paul Youth Services	family services, child care & adoption services for low income families
Freedom Place Inc	transitional house for homeless individuals- sober house
Model Cities of St. Paul Inc	offices of agency providing affordable housing with support services
Model Cities of St. Paul Inc	affordable family housing with social support services
Greater Frogtown Dev Corp	Local RE development agency for low-income housing
Model Cities Families First #1	affordable housing & support services for family first housing program [2 parcels]
Lifetrack Resources Inc	employment and rehab services for the developmentally disabled [2 parcels]
Amherst H Wilder Foundation	adjacent vacant land used as playground for child care and family services agency
Amherst H Wilder Foundation	[2 parcels] social, welfare & human services programs for low income families
House of Charity Inc	affordable family housing
St. Paul Urban League	housing for homeless family with HIV member- section 8 [3 parcels]
Oxford Supportive Housing LLC	owned by the YWCA- transitional housing for single mothers
Aurora St. Anthony Neighborhood	Local RE development agency for low-income housing
ASI Homes Inc	main office for agency that operates homes for the developmentally disabled
St. Paul YMCA	parking lot for YMCA
St. Paul YMCA	YMCA fitness facility
St. Paul YMCA	YMCA add'l recreational land
Ecumen	agency that manages, operates elderly housing
Northwest Youth and Family Svcs	family social service and counseling programs
Freedom Place Inc	[2 parcels] transitional housing for the poor & homeless

Model Cities of St. Paul Inc	subsidized day care program supported by county Title XX program
City of St. Paul	community center leased out mostly to nonprofit social service agencies
Hallie Q Brown Community Center	provides subsidized day care along with human & social programs
American Lung Assn of MN	offices for American Lung Association
Lao Family Community of MN	Hmong community center offering social, employment & health services
Union Gospel Mission Assn	promotes human & social services to disadvantaged youth

Number of parcels exempted from 2004 exempt abstract as charitable institutions: **388**

RED LAKE COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Copies of their Articles of Incorporation be provided. Complete the Institution of Purely Public charity Application for Exemption.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Check with surrounding counties to see how they are addressing the issue.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

No.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization

How is this property used?

Prairie Community Waivered Services	adult care facility [group home]
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Number of parcels exempted on 2004 exempt abstract as charitable institutions: 7

REDWOOD COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

We review application to determine if they meet statutory guidelines and give consideration to the North Star Factors.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

[see above]

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

[No response.]

Do you treat government payments for goods or services as donations?

[No response.]

Do you treat government grants as donations?

[No response.]

Name of Organization	How is this property used?
Prairie Community Services	caring for people who are developmentally disabled [group home]
Evangelical Lutheran Good Samaritan Society	Provides skilled nursing care to elderly persons

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **16**

RENVILLE COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

We acquire data from the organization. Review the application and use criteria for the North Star case- Articles of Incorporation, by-laws, financial statements, donations/contributions, 501(c)(3) status

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Determine if it is exclusively for the benefit of the public, no gain to the members, admission is open to all, review contributions, and all documentation.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

No.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
St. Francis Health Care - Renville	elderly care [nursing home]
Renville County Community Res	supervised adult care [group home]
Renville County Community Res - Hector	supervised adult care [group home]
Hickory Haven	supervised adult care [group home]
Supportive Housing	supervised adult care [group home]

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **8**

RICE COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

We read the articles of incorporation, by laws, and financial statements. If the undertaking looks like they provide charity or is comparable to another similar project in the county the exemption is extended.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Study the sources of the gifts, donations, volunteers' time as a part of the total balance sheet of the entity.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

No.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Three Links Care Center	home for the elderly [nursing home]
Northfield Care Center	home for the elderly [nursing home]
Faribault Youth Service Inc	camp ground for children
Innisfail Inc	home for physically and mentally disabled

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **57**

ROCK COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

North Star criteria.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Individual can't reside there if they can't afford to pay. Not a 501c3 organization. Rates are considerably higher than market rate.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

Yes.

Do you treat government grants as donations?

Possibly- depending upon the specific situation.

Name of Organization	How is this property used?
Tuff Memorial Home	traditional nursing home
Evangelical Good Samaritan Society	traditional nursing home
Rock County Developmental Achievement Center Inc	activity center for the developmentally disabled [youth activity center]
Client Community Services	traditional housing for developmentally disabled young people [group home]
Rock County Developmental Achievement Center, Inc	traditional housing for developmentally disabled young people [group home]
Hiawatha Manor, Inc	traditional housing for developmentally disabled young people [group home]
Rock County Historical Society	restored historical home for tours

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **11**

ROSEAU COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Application required. "North Star" case criteria used along with assistance/guidance from DOR staff/directives/manual.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

[No response.]

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

[No response.]

Name of Organization	How is this property used?
Warroad Care Center	elderly care and housing
Nature Conservancy	science/education of unique natural habitat [nature preservation]
FOCUS Corp. of Minnesota	day training and habilitation program for severe and profound mentally and physically challenged individuals
Occupational Devel. Ctr	vocational training for adults with disabilities

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **11**

SAINT LOUIS COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

The Department of Revenue's Elderly Assisted Living Care Facility Bulletin dated October 2000 outlines our standard practice.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Not a 501(c)3, no dissolution clause, no charity.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
St. Francis Health Services of Morris	Heritage Manor in Chisholm, a long-term care facility for senior adults [nursing home]
St. Francis Health Service	Leisure Hills in Hibbing, a long-term care facility for senior adults [nursing home]
LSF Inc	Arrowhead Senior Living Community in Eveleth, a long-term care facility for senior adults [nursing home]
Arrowhead Health Care Ctr	Arrowhead Senior Living Community in Virginia, a long-term care facility for senior adults [nursing home]
Forest Health Services	Cornerstone Villa in Buhl, a 44 bed facility providing skilled nursing services to Alzheimer's patients and general population [nursing home]
Land of Lakes Girl Scout Council	scout camp
Scout Ev Dist of Boy	scout camp
Lake Sup Counc Boy Scouts	scout camp
Northern Pine Girl Scouts	scout camp
Boy Scout Troop 28 S	scout camp
BSA 286 Lake Superior	scout camp
Boy Scout Troop 84	scout camp
The Scottish Rite Foundation of Duluth	scout camp
Camp Chicagami Assoc	scout camp
Hibbing Youth Hockey Assoc Inc	indoor ice arena for youth hockey
Mesabi Family YMCA	Facility in Mt. Iron offering programs in fitness, aquatics, and child care [youth activity center]
YMCA of Metro Mpls	YMCA Camp Warren [youth activity center]
YMCA of Greater St. Paul	YMCA Camp Widjiwagan and Camp DuNord [youth activity center]

Range Center Inc	Facilities in Hibbing, Buhl, and Chisholm which provide board, care, and services to the developmentally disabled [group home]
Duluth Regional Care Center Inc	Group homes in Virginia, Aurora, Mt. Iron, Canosia, Hermantown, and Rice Lake providing residential placement for adults with developmental disabilities
Residential Services of NE MN Inc	Facilities in Virginia, Field Twp, and Arrowhead Twp providing adult foster care for persons with brain injuries [group home]
Northwood Children's Home	Recreational and therapeutic programs for emotionally or behaviorally disordered children aged 5-18 who are receiving treatment from Northwoods Children's Home [group home]
Lutheran Social Services	residence in Virginia for adult developmentally disabled [group home]
Arrowhead Econ Oppor Agency	homeless shelter (Bill's House) in Virginia [group home]
Range Respite Project	short-term residential home care in Virginia for persons needing 24-hour care [group home]
Friends of Wirtanen Pioneer Farm	restoration and preservation of pioneer farmstead [nature preservation]
Ely-Winton Historical Society	storage and artifacts for history museum in Ely
MN Historical Society	protection of archaeological remains of Bourassa's fur post, a significant historic site in Crane Lake [history preservation]
Sisu Heritage Inc	preservation of historic farm buildings in Embarrass
Listening Point Foundation Inc	preservation of Listening Point, Burntside Lake property formerly owned by Sigurd Olson
Twelfth Step House Inc	group home in Virginia for recovering alcoholics
Hibbing Alano Society	meeting place in Hibbing for Alcoholics Anonymous meetings
Biwabik Senior Cit Ctr	senior community center and nutrition site
Ely Area Sr Citizens Inc	senior community center and nutrition site
Eveleth Sen Citizens Clb	senior community center and nutrition site
Floodwood Services and Training Inc	senior community center and nutrition site
Maple Hill Sen Ctzn Club	senior community center and nutrition site
Kelly Lake Community Club	senior community center and nutrition site
Kelsey Young Old Timers	senior community center and nutrition site
Floodwood Dev Achieve Ctr	senior community center and food shelf
Cook Timberwolves Snowmobile Club	snowmobile club administrative office and storage facility
Crane Lake Voyageurs Snowmobile club	snowmobile club administrative office and storage facility
Laurentian Arts & Culture Alliance	Homes for area artists and art organizations in Virginia, cultural center for the region
N St. Louis Co Habitat for Humanity	future sites for residential development in Ely, Biwabik, Virginia, Cook, and Hibbing
Range Mental Health Center Inc	mental health care facilities in Virginia, Chisholm, and Hibbing; caring for the serious and persistent
Occupational Devel. Ctr	Facilities in Buhl and Hibbing providing training and employment opportunities for individuals with vocational limitations

Minnesota Diversified Industries	manufacturing facility in Hibbing providing employment and training opportunities for people with disabilities and disadvantages
The Cook Hospital in Trust for the...	thrift shop
Friends of the B'Nai Abraham Synagogue	to inform and educate the public through exhibits, displays, meetings, lectures, and performances which document the religious and cultural history of Jews and other ethnic groups on the Iron Range
Camp Geo E Siegel Inc	summer camp for church groups
Wilderness Wind Inc	summer camp for church groups
Christian Miss Soc	summer camp for church groups
Ben Sisters Ben Assn	retreat for sisters of the Benedictine Order
French Naturaliz Club	site for religious services and summer use by scouting, religious, and school organizations
Embarrass Regional Fair Assoc	fairgrounds and community center in Embarrass
North American Bear Center	bear information and interpretive center

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **574**

SCOTT COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

- 1) application reviewed
- 2) North Star rules reviewed
- 3) investigation of facts

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Examples: does not serve those who cannot pay standard or reduced fees; limits clientele served; does not have bylaws prohibiting profit to shareholders/board members, etc.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

That would depend on the terms of the grant and how the funds are used.

Name of Organization	How is this property used?
Young Men's Christian Assoc	YMCA day camp [youth activity center]
Mid-American Baptist Social Service Corporation	group home for youth
Alpha Women's Center	testing, counseling, and help for persons facing unplanned pregnancies
My Brother's Keeper	administrative office and training for organization dedicated to caring for handicapped and disabled persons
Midwest Assistance Program, Inc	administrative office for organization dedicated to assistance of low income and elderly people in rural areas and tribal entities to facilitate improvements such as water/sewer, housing, employment, agriculture, and business

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **20**

SHERBURNE COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Require 501(c)(3) form, articles of incorporation, mission statement, list of donations, IRS form 990. Follow six North Star factors in looking for compliance that points towards tax exemption; ownership.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

For a church- no ordained minister, priest, or pastor. For a church and other institutions, no donations; profit made; no articles of incorporation; no charitable purpose; no ownership; no 501(c)(3).

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

Yes.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Guardian Angels Health Service	nursing home
Opportunity Workshop, Inc	group home
Opportunity Workshop, Inc	group home
Options, Inc	group home
Elk River Bread of Life	Christian bookstore
ABBA Corp DBA Abba Pregnancy Resource Center	crisis pregnancy center
Central MN Mental Health	counseling
Community Aid Elk River, Inc	food shelf
Evans Park, Inc	assisted living
Scottish Rite Childhood Language Clinic of MN	language disabilities
Fairview Hospital and Healthcare	city hospital
Sherburne County Snowmobile Trail Assoc	trail grooming
Land of Lakes Choirboys	storage

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **29**

SIBLEY COUNTY

No response to survey.

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **0**

STEARNS COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Review of the North Star rules.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Donations or lack of donations or use.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

Yes.

Name of Organization	How is this property used?
Crow River Trail Guards	self-funded youth group, promotes environmental awareness [youth activity center]
Viking Council Boy Scouts Inc	retreat/camping/meeting center [youth activity center]
MN Society for Crippled Children	camp/retreat area [youth activity center]
Girl Scouts Land of Lake Council	girl scouts
Opportunity Manor	housing for low income/handicapped [group home]
Stearns County Pioneer Club	historic society/ threshing club
Paynesville Historic Society	historic society
Sinclair Lewis Foundation	Historic society
Alano Society of St. Stephen	AA meeting site
Albany Area Community Center	senior center funded by donations
Paynesville Comm Service Center	senior center funded by donations
Central Minnesota Council, Inc	boy scouts headquarters
Opportunity Manor, Inc	care and meeting facility for handicapped
Prairie Community Services	care facility for developmentally disabled
Tri-County action Program	facility for the disabled
Wacosa	facility for the disabled
Independence Center Inc	facility for the disabled
Goodwill Industries Inc	store for funding Goodwill
Opole Baseball club	privately owned baseball field
Meire Grove Athletic Club	ball field
Elrose Ball Club	ball field
Minnesota Public Radio	tower site
Greenwald Comm Recr	ball field
Catholic Charities of St. Cloud	housing of low-income individuals
Roscoe Community Rec	ball field

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **92**

STEELE COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Articles of incorporation, by-laws, form 990, and each of the 6 North Star Factors.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Minimal gifts and donations; turn away or ask to leave persons who do not have the ability to pay.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

Yes.

Do you treat government grants as donations?

Yes.

Name of Organization	How is this property used?
Prairie Manor Inc	nursing home and assisted living
Girl Scouts of Minnesota & Wisconsin	girl scout camp
Blooming Prairie Center Inc	day care for migrant [youth activity center]
South Central Human Relations	joint powers multi-county mental health center [group home]
Lutheran Social Services	safe house for troubled teens [group home]
Owatonna Chapter Izaak Walton	nature preserves (building is taxable, building can be rented)
Salvation Army	thrift store and meeting rooms
Steele County Habitat for Humanity	lots for future houses
Cedar Valley Services Inc	training/work facility for mentally handicapped
Owatonna Area Hospice	home used for terminally ill patients and their families

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **20**

STEVENS COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Property owner must fill out exempt application. If not sure property should qualify for exempt classification, information is sent to the DOR for an opinion with all data attached.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Property owner must submit all data including income/expense statements, articles of incorporation, exempt certificates and letters from the State or Federal level, etc.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

[No response.]

Do you treat government payments for goods or services as donations?

[No response.]

Do you treat government grants as donations?

[No response.]

Name of Organization	How is this property used?
Villa of St. Francis	nursing home
Prairie Community Services	developmentally disabled group home
Prairie Community Waivered Services	developmentally disabled group home
Morris Easy-Does-It	AA meeting site
Habitat for Humanity	homes being built (put on tax rolls when sold)

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **14**

SWIFT COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Property owner must fill out exempt application. If not sure property should qualify for exempt classification, information is sent to the DOR for an opinion with all data attached. Collect required documentation... DOR letter library or request assistance... North Star Factors...review with other assessors if similar properties owned by same entity.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

"Exemption is the exception." Review organization papers, North Star Factors, DOR recommendations.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

Not necessarily.

Name of Organization	How is this property used?
Appleton Ha. & Nursing Home	municipally-owned, exempt
Presbyterian Fam. Fndtn	Exempt [group home]
Prairie Community Services	exempt as in all surrounding counties [group home]
Swift County Homes	Exempt [group home]
Swift County Homes	Exempt [group home]

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **20**

TODD COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Ownership and use of property is reviewed first, application is required along with documentation supporting exempt status as an institution of purely public charity (articles of incorporation, bylaws, federal 990 forms, 501(c)(3) status, etc.).

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Lack of documentation supporting public donations and also would consider the 6 North Star factors when determining eligibility. Also if the donations are minimal compared to the overall revenues this would possibly trigger a denial.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Central Todd County Care Center	nursing home, attached clinic is taxable
Central Care Health Services	public hospital and nursing home

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **32**

TRAVERSE COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

We used the North Star method.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Whether the institution is supported by gifts or donations and who it benefits, etc.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

Yes.

Do you treat government grants as donations?

Yes.

Name of Organization	How is this property used?
Traverse Care Center	takes care of elderly people [nursing home]
St. Francis Health Center	takes care of elderly people [nursing home]
[no name provided]	scouts are in the legion who pay taxes

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **13**

WABASHA COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Review info that they provide me and usually speak to them about their mission.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

What happens when clients don't pay; other services that may be going on.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Benedictine Care Center	nursing home
All Bout Children Inc	building and 2 lots; preschool/daycare 3 parcels
Plainview Youth Center	cost-free gathering facility for the youth of Plainview and area [youth activity center]
Laymen for Christ	retreat and youth camp, 2 parcels
Great River Homes Inc	group home, 7 parcels
Nature Conservancy	land preservation. There is a home on the property that is taxable. 7 parcels.
Wabasha County	historical society, Reads Landing museum
Millville Historical Association	old museum
Three Rivers Community Action	storage facility
Camp Victory	Evangelical Christian camping and retreat facility, 7 parcels
Lutheran Social Services	home affiliated with the ELCA
Rural Arts Partnership	John Hassler theater, museum, and parking lots. 5 parcels
Lake City Chapter- DAR	Memorial park in honor of deceased soldiers of the City of Lake City

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **33**

WADENA COUNTY

[No response to questionnaire.]

Name of Organization	How is this property used?
United District Hospital	elderly living facilities [nursing home]
Fair Oaks Lodge Inc	elderly living facilities [nursing home]
Boy Scouts of America	for camping and scouting purposes
Cloverleaf Youth Partnership	[no explanation given, listed as youth activity center]
Share-A-Home	group home
Wadena County Humane Society	animal shelter- to care for and to find homes for unwanted animals
England Prairie Pioneer Club	An organization of individuals dedicated to the preservation of the history and heritage of the farming industry by hosting events to display antique farm machinery and equipment
Menahga Area Historical Society	museum/ display items to preserve ethnic heritage
Verndale Historical Society	museum/ display items to preserve ethnic heritage
Alano Society of Verndale	to help alcoholics
Alano Society of Wadena	to help alcoholics
Wadena County DAC	Day activity center
The Rising Phoenix	servicing individuals with disabilities- 501(c)3 nonprofit organization by providing vocational training
Fair Oaks Lodge Inc	elderly living facility

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **16**

WASECA COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Have not had anyone apply.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

[No response.]

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

[No response.]

Do you treat government payments for goods or services as donations?

[No response.]

Do you treat government grants as donations?

[No response.]

Reported no exempt institutions of purely public charity.

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **2**

WASHINGTON COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Application and documentation, send questionnaire relating to how the organization and property relate to the 6 North Star factors. Will call County Attorney when situation is unclear.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

If they don't meet the requirements above.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Carol Matheys Day Care	emphasis on strong developmental guidance for infants, toddlers, preschoolers, and school age children; center is supported in large part by donations; assistance available to families in need [daycare center]
Kiwanis Club of St. Paul	retreat/camp for youth
Girl Scout Council- St. Croix Valley	camp for girls grades 1-8; other programs for individual troops, families, or groups
Hearthstone Properties	group home
Hope House of St. Croix Valley	halfway house
Northeast Residence Inc	provide services for children and adults with disabilities and their families
Peta Wakan Tipi	transitional homes serving Native American men and women recovering from substance abuse and experiencing homelessness
St. Croix Valley Life Center	housing as part of program (mentoring, housing assistance, nutrition, employment and education programs)
The Phoenix Residence Inc	handicap-accessible group home with 6 bedrooms, 2 handicap baths, common areas, office space, and large single car garage
Humane Society for Companion Animals	animal shelter and protection
Agassiz Chapter Izaak Walton	conservation and education related to natural land state
Arcola Mills Historic Foundation	1847 mansion and nature preservation area north of Stillwater
Carpenter Foundation Nature Center	conservation and education related to natural land state
Washington County Historical Society	museum
Family Means	AA meeting site
Forest Lake Alano	AA meeting site

Good Templar Park Assn	alcohol and drug retreat
Human Services Inc	addiction treatment
St. Croix Valley Life Care Center	mentoring, housing assistance, nutrition, employment/education programs
St. Croix Alano Society Inc	AA meeting site
Amherst H Wilder Foundation	farm program center, retreat house
Belwin	land set aside for conservation and education purposes
Community Helping Hand	food shelf/ thrift shop
Courage Center	rehabilitation center for disabled
Hope Adoption and Family Services	provides adoption services
Lee & Rose Warner Foundation	land set aside for conservation and education purposes
MN Science Museum	land set aside for conservation and education purposes
Opportunity Services, Inc.	employment opportunities and services to the disabled
People Inc	housing used by organization serving people with mental disabilities
Salvation Army	housing for ministry staff members
Tubman Family Alliance	domestic abuse shelter
YMCA of Greater St. Paul	YMCA

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **208**

WATONWAN COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

We look at whether their purpose is to be helpful to others and not expect monetary gain; if they receive donations and gifts; if those that receive assistance are required to pay for that assistance partially or in total; whether the institution makes a profit; whether those receiving the "charity" are restricted or unrestricted according to the purpose of the organization; if it lessens the burden of government; and if the organization dissolves, are the assets available to private interests.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

An exempt organization's property is not exempt if it is not used as an extension of the original purpose. For example: farm land, buildings, or portions of buildings rented out to other entities, etc.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

No.

Do you treat government payments for goods or services as donations?

Yes.

Do you treat government grants as donations?

Yes.

Name of Organization	How is this property used?
Luther Memorial Home	skilled nursing home for the elderly and others in need
Evangelical Lutheran Good Samaritan Society	provides shelter and supportive services to older persons and others in need [nursing home]
Evangelical Lutheran Good Samaritan Society	assisted living for elderly people with on-site nursing staff. For those who cannot be in their own home, but are more independent than needed for full-time nursing care.
Evangelical Lutheran Good Samaritan Society	congregate living for elderly people with daily activities , central dining, medical alert system, daily status checks [nursing home]
Watonwan County Historical Society	preservation of historical artifacts; open to the public
Watonwan County Historical Society	preservation of historical artifacts; open to the public
Godahl Rec Assn, Inc	ball diamond, park, recreation building which is used by community families, 4-H, township meetings, etc.
Enterprise North, Inc	a thrift store and storage area which provides jobs for developmentally disabled persons
Enterprise North, Inc	building for teaching developmentally disabled people self-help, independent living skills and encourages community involvement. Provides jobs for the developmentally disabled.

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **11**

WILKIN COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Exempt application is mailed to the owner/manager. Once returned, the application and attachments (such as IRS letter, Articles of Incorp.) are reviewed. I may ask for additional information (financial statements) if exempt status is questionable. If still unable to determine, I've forwarded all information to the DOR for their written opinion.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Not sufficient donations to support the service. Basically if they can't meet the North Star six factors

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Yes.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
St. Francis Home	traditional nursing home to provide skilled nursing care
Wilkin County Group Home	community-based residential training facility for mentally handicapped adults
Valley Lake Boys Home	residential treatment center for boys

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **11**

WINONA COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

If they are new, generally I hold a meeting with them. We generally go over their financial situation and the mission of the group. Older exemptions that were granted previously are not generally subject to that review.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Fees totally operate property, clients are dismissed when unable to pay fees, retail sales in property, residential use.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

This is difficult to determine many times. The court case involving WSU foundation seemed not to care.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Sauer Memorial Home	nursing home; majority of residents on Medicaid
Benedictive Health System	Nursing home; adjacent assisted-living facility is taxable
Community Memorial Hospital	Adjacent to hospital; nursing home and two Alzheimer's units. All units provide health care; hospital accepts medical assistance payments in full.
Winona YMCA	The main downtown facility has workout facilities, day care facilities, etc. Rely heavily on donations. Scholarships awarded to those who cannot afford monthly fee. Family membership fee is about the same as other health clubs. Also operate a camp.
Rock Solid Youth Center	Student meeting center, climbing wall, activities rooms, theater. Part leased to private entities is taxable. Coffee shop is taxable. Runs significantly off donations.
Home and Community Options	Group homes for developmentally disadvantaged. These properties were exempted following a letter from DOR in 1995 or 1996 stating that DOR thought they met the exemption standard. Currently, this organization has 18 single-family or duplex properties in Winona County
Hiawatha Mental Health	Group home for adults. The exemption was granted similarly to the Home and Community Option properties.
Winona Area Humane Society	animal shelter and protection

Winona State Foundation	Vacant land in the bluffs that is made available to Winona State for environmental education. The land was donated to the foundation by a private individual.
Maritime Heritage Society	This organization operates a maritime art museum. Most of the art is donated or loaned to the museum. Significant public donations went into constructing the building.
Polish Cultural Institute	This group owns and operates a Polish museum in Winona
Rollingstone Luxemburg	This is the museum in Rollingstone that preserves the Luxemburg tradition of the area. There were significant improvements to the properties during the past 10 years. It is my understanding that donations provided the upgrades.
MN City Baptist Church	museum in Minnesota City
Land Stewardship Project	This is the main office for Winona County Land Stewardship. This organization works with land owners to put conservation easements on rural land to preserve its rural character.
Pickwick Mill Inc	This is an old mill that is being preserved as a historical landmark.
Winona County Historical	County museum/ official county museum. Old house in Homer Twp also as a museum. Raises donations to fund its works
Catholic Charities	The group recently purchased three condo office units in Winona. These properties serve as the headquarters for the charitable section of the diocese.
ORC	Owns and operates a business that employs mentally handicapped and physically handicapped persons. The company sends clients out to jobs throughout the community. I am unsure about donations. This is one use that has been questioned in the past but no action to change the exempt status has been made.
Winona State Foundation	100-unit apartment building that is leased to Winona State. My office originally placed the parcel on the tax rolls but the tax court ruled it tax exempt as a purely public charity. Winona State charges students to live there and in turn pays the foundation to use the buildings. The building is managed similarly to other dorm buildings on campus.
Minn. State College Fdn.	This group purchased a building adjacent to the Tech college in Winona. The building is made available to the college for their uses. There may be some lease payments made but the tax court ruled on another case in Winona County that does not matter.

Winona Volunteer Services	This property houses the county food shelf as well as the used clothing center. Many donations are made to this organization through funding sources. The selling of used clothing goes to pay the overhead costs of the operation.
American Red Cross	base of Winona County Red Cross
Winona Art Group	Home for the Winona Art Center. The property serves as a meeting place for Winona area artists
Women's Resource Center	provides a shelter for battered women
Grace Place Inc	Provides housing for pregnant young women. The organization takes donations, sells the donated items at the location and uses the proceeds for operating the property
Habitat for Humanity	Vacant lots held for development. Once houses are constructed, the exempt status is removed. Also, Habitat Restore. That property collects used building materials and sells them to the public. This property was originally taxable but was made exempt following a tax court petition that was settled by the attorneys. Their argument was that not land filling these older materials is part of Habitat's mission and that they have numerous similar places around the country.
Homer Civic Association	A group of residents from Homer constructed a city center meeting facility in 1993. It is operated similarly to a town hall or community center. Numerous activities are held there each year, including community picnics, family reunions, etc. Fees charged for these events are designed to cover the expenses of maintaining the building.

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **60**

WRIGHT COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

North Star

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Question DOR/ attorney

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

Depends on the situation.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

No.

Name of Organization	How is this property used?
Annandale Care Center	nursing home
Lake Ridge Care Center	nursing home
Elim Care Foundation	nursing home
Park View Care Center	nursing home
Cokato Charitable Trust	nursing home
Evangelical Lutheran Good Samaritan Society	nursing home
Saint Cloud Hospital	nursing home
Greater MPLS Girl Scout Council	scout camp
Camp Friendship	camp for the disabled [youth activity center]
Courage Center	camp for the disabled [youth activity center]
Boy Scouts of America	scout camp
Crossroads Animal Shelter	animal shelter and protection
Animal Humane Society	animal shelter and protection
City of Cokato	historical society
Cokato Finnish Historical Society	historical society
Elk River Alano society	AA meeting site
Monticello Alano Society	AA meeting site
Buffalo Food Shelf	food shelf
Functional Industries	Handicapped rehabilitation services
Wright County Community Action	community service
Welstores of Minnesota	community service
YMCA	community service

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **76**

YELLOW MEDICINE COUNTY

Please briefly describe your standard practices and the policies used in determining the exempt status of institutions of purely public charity:

Acquire data from organization: Articles of Incorporation, by-laws, financial statements, donations/contributions, mission statement, completed application, 501(c)3, etc.

What criteria might you use to determine that an institution is not eligible for property tax exemption?

Must be exclusively for the benefit of the public, no gain to the members, admission is open to all, substantial support from contributions, review all documentation.

Do you require institutions of purely public charities to offer their goods or services for free or at below market prices?

No.

Do you treat government payments for goods or services as donations?

No.

Do you treat government grants as donations?

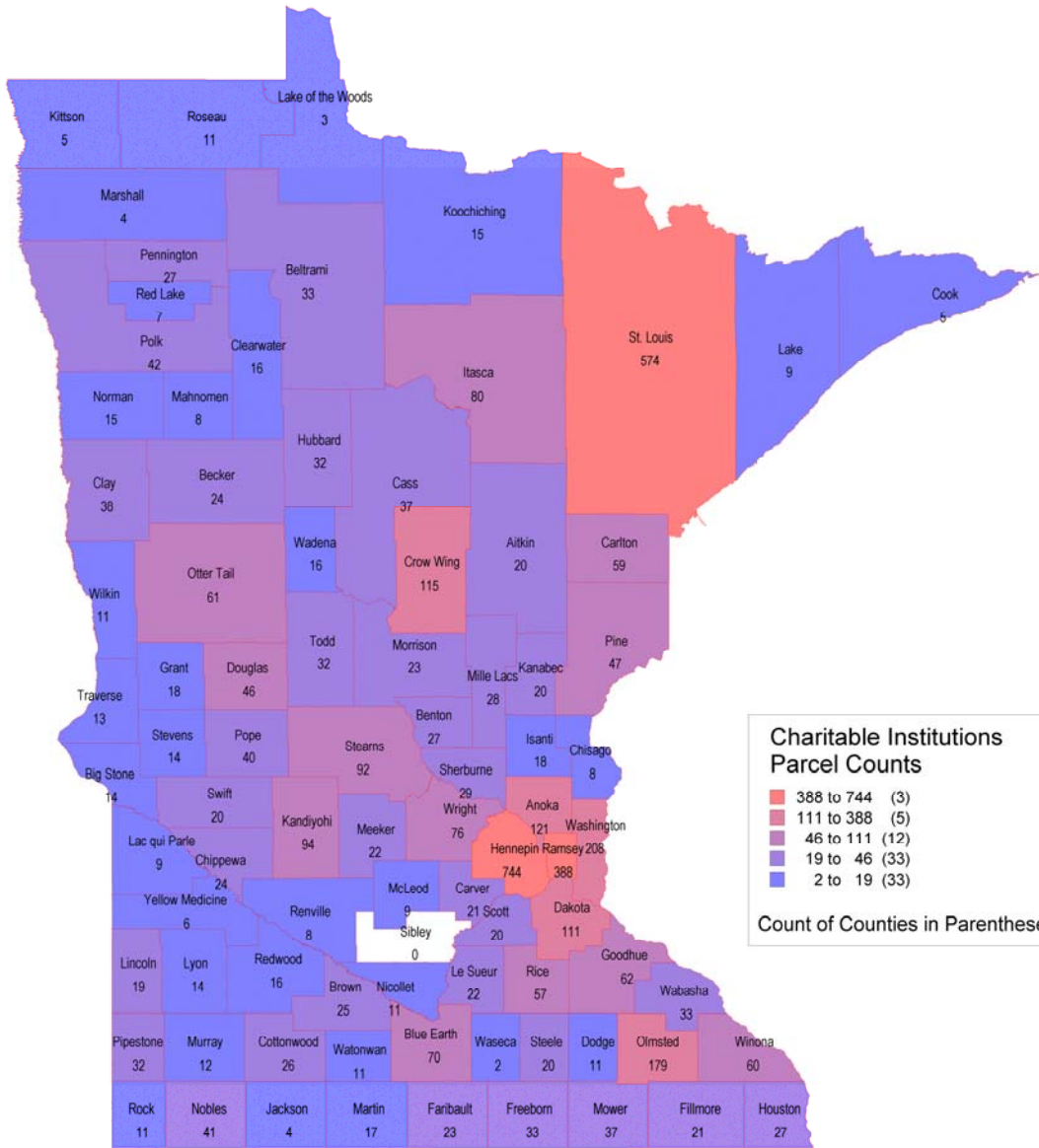
No.

Name of Organization	How is this property used?
Granite Falls Manor	nursing care for the elderly

Number of parcels exempted on 2004 exempt abstract as charitable institutions: **6**

MINNESOTA • REVENUE

Parcel Counts for "Charitable Institutions"



Source: Property Tax Division

Data: 2004 Exempt Abstract