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## **Financing Farmland Preservation: The Twin Cities Metropolitan Area Experience**

Leah R. Greden and Steven J. Taff

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**DEPARTMENT OF AGRICULTURAL AND APPLIED ECONOMICS**

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# **Financing Farmland Preservation: The Twin Cities Metropolitan Area Experience**

Leah R. Greden and Steven J. Taff <sup>1</sup>

## **Abstract**

Two farmland protection programs in the Twin Cities (Minnesota) Metropolitan Area--Green Acres and Agricultural Preserves--together enrolled 608,331 acres in 1992. The principal financing tool was a provision common to both programs under which participating landowners paid reduced property taxes in exchange for certain non-development assurances. The resulting shift in property tax obligations to other taxpayers amounted to \$7.6 million for the 1993 tax year, an average shift of \$12.50 per enrolled acre. Annual per-acre tax reductions across localities ranged from zero to \$933.

## **Introduction**

State and local governments frequently enact farmland protection programs such as tax relief for agricultural uses of land, right-to-farm laws, exclusive agricultural zoning, and direct acquisition of farmland. Why preserve farmland in urban areas? Frequently cited are scenic and environmental benefits and the control of urban sprawl, as well as the contribution of agriculture to the local economy, especially the provision of fresh, locally grown produce (Bergstrom, Dillman, and Stoll, p.147). Advocates also argue that because urbanization increases the sale

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<sup>1</sup> Research Assistant, and Associate Professor and Extension Economist, Department of Agricultural and Applied Economics, University of Minnesota. This research was supported in part by the Minnesota Agricultural Experiment Station. Thanks to Laura McCann, Philip Raup, Scott Loveridge, and Carole Yoho for helpful comments and criticisms and to Lonn Moe and Tom Clark of the Department of Revenue and Tori Flood of the Metropolitan Council for data support.

price of farmland, it leads to increased property taxes for farmers not ready or willing to sell.

Some farmers are said to not make otherwise desirable long term investments in their operations if urbanization is near. Closely related is the assertion that farmland as a class is at risk of conversion to non-farm uses. For example, the American Farmland Trust recently described the Twin Cities metropolitan area as one of the twelve most "threatened" agricultural regions in the United States (American Farmland Trust, p.1).

Other observers contend, however, that urbanization actually benefits agricultural landowners by increasing the opportunities for off-farm employment and increasing the proximity to markets, thereby reducing transportation and marketing costs (Lockeretz, p.iii). In addition, farmland preservation programs may not be economically efficient (not that they're usually designed to be so) in that they do not necessarily prevent development (Boyd & Turnbull, p.38). Other potential difficulties include inefficient paths of development, and the possibility that tax expenditures from the implementation of these preservation programs lead to tax shifting (Luzar, p.325).

There are currently two farmland preservation programs in effect in the Twin Cities Metropolitan Area: Green Acres and Agricultural Preserves. The two encompass three of the major instruments common in farmland preservation efforts: special zoning, property tax credits, and preferential property tax assessments. After summarizing their rules and enrollment patterns, we will assess their particular financial implications.

### **Green Acres**

In enacting the Green Acres program in 1967, the Legislature held that "the public interest

would best be served by equalizing tax burdens on agricultural property" (Minn.Stats.273.111, sub.2). Agricultural land throughout the state is eligible, although in this report we focus only on enrollment in the seven-county metropolitan area. Participating landowners receive two principal benefits: land is valued at its agricultural use value rather than its market value for property tax purposes, and enrolled land qualifies for a deferment of most special local assessments.

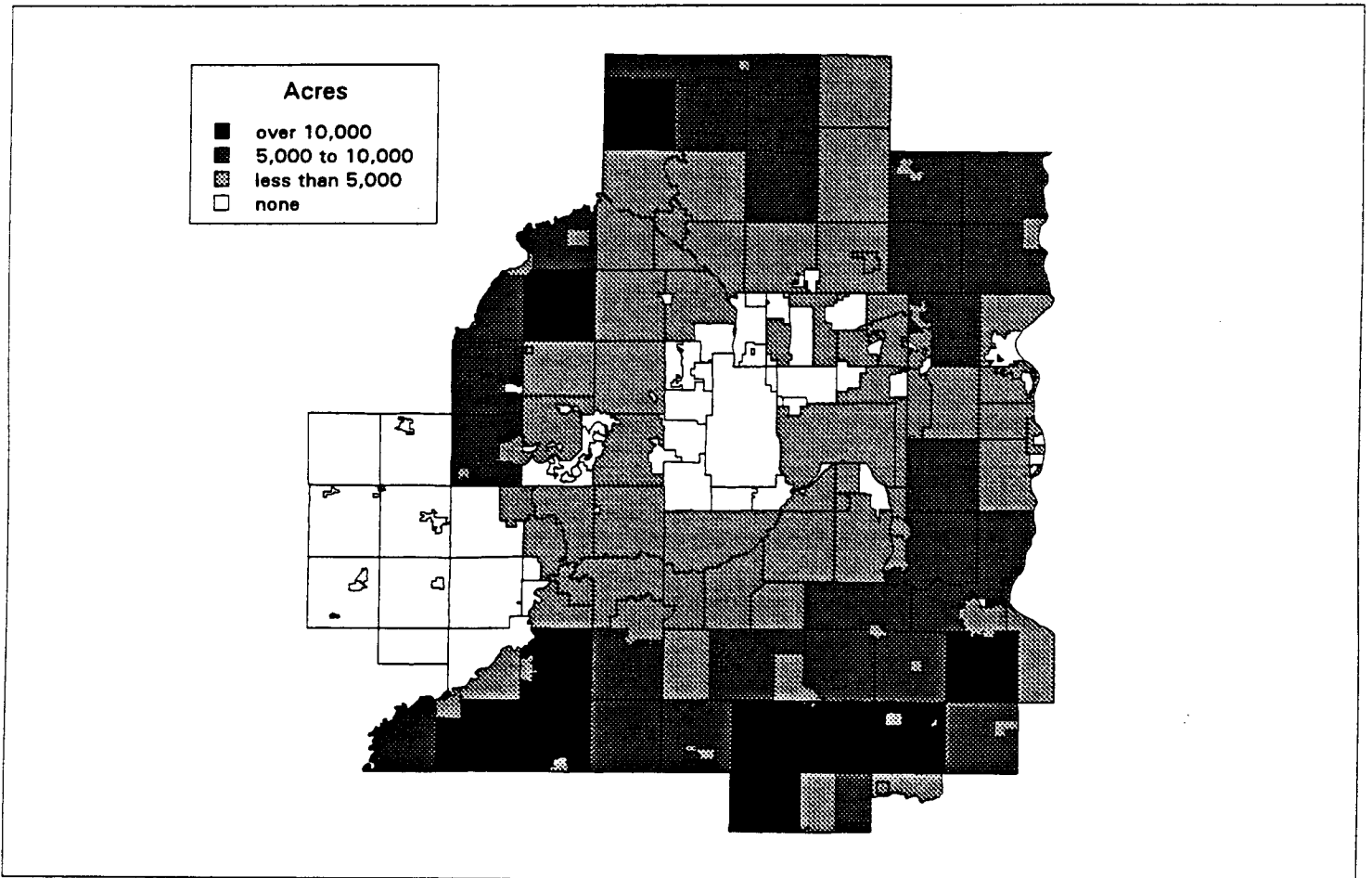
A parcel is eligible if it is "actively and exclusively devoted to agricultural use" and is at least 10 acres in size. In general, this means land that is used to produce agricultural products for sale and that yields at least one-third of family income, or the total production income including property rental is \$300 plus \$10 per tillable acre. Landowners must be (essentially) non-corporate entities.

Once an application for Green Acres classification is certified by the county assessor, enrolled property receives benefits every year until it no longer fits this agricultural classification. If the land is subsequently sold, the new owner must reapply for certification. Once the property becomes ineligible for Green Acres (because of development, owner ineligibility, or whatever), taxes on the difference between the agricultural and market values of the property for the current year and the previous two years become due. All deferred local assessments plus interest also become due.

The 429,984 metropolitan area acres enrolled in Green Acres in 1992 is mapped in Figure 1 and summarized in Table 2. (Twin Cities Metropolitan Area municipal boundaries are identified in Appendix 4.) Enrollment is concentrated on the periphery of the urban area, as one might expect: the greater the distance from the central cities of St. Paul and Minneapolis, the greater is the amount of land currently in farming. Several townships each show over 10,000 acres of

enrolled land. (By way of comparison, a "typical" Minnesota township is six miles square, or about 23,000 acres in size.) The western portion of Carver county (the leftmost part of the map) is notable in that it does not report any Green Acres enrollment, but does have a high level of Agricultural Preserves enrollment as we shall show. There were 118 metropolitan area communities reporting Green Acres parcels in 1992.

Figure 1: 1992 Green Acres enrollment, by municipality



## **Agricultural Preserves**

The Legislature established the Agricultural Preserves Program in 1980 to provide "protection and benefits as are needed to maintain viable productive farm operations in the metropolitan area" (Minn.Stats.473H.01, sub.2). The new program was designed to deal with perceived problems in the way the Green Acres program operated. Overseen by the Metropolitan Council, program eligibility is limited to land in the seven metropolitan counties and is implemented and enforced by local (county, city, or township) authorities.

To qualify, land must be devoted to "long-term agricultural" use--that used in the production for sale of agricultural products, as well as woodlands, pasture, and wetlands accompanying agricultural land. Agricultural Preserves eligibility is more restrictive than Green Acres in that landowners can apply for the former only after the county (or, in some cases, the municipality) zones the area to a density of no more than one residential unit per 40 acres. To participate, owners must sign a covenant waiving the right to convert the land to non-agricultural use. (In a sense, then, the public is thereby leasing the property's development rights.) Minimum enrolled contiguous acreage usually is 40 acres, but this can be reduced under certain conditions.

Participating landowners gain a reduced property tax assessment and a release from local special assessments, just as do properties under Green Acres. In addition, Agricultural Preserves farmland is protected from annexation in most cases, and has some protection from eminent domain proceedings.

A major difference between the two programs is the Agricultural Preserves property tax credit. If the local tax rate for agricultural land in the municipality is higher than 105% of the previous year's statewide average tax rate for townships outside the metropolitan area (and it



usually is), the difference between the tax figured with the local tax rate and the tax computed with the special tax rate is credited to the landowner.

Funding for the tax credit comes from a \$5 fee on all mortgage registrations and deed transfers in the seven metro counties. Half of the money raised is kept by the county in which it is raised for paying out tax credits in that county, while the other half is deposited into the State Conservation Fund. Counties can draw upon the State Conservation Fund if their share of the funding is not sufficient to cover tax credits in their counties.<sup>2</sup> A minimum annual tax credit of \$1.50/acre is guaranteed for all participants beginning in 1993.

Agricultural Preserves status and benefits are maintained even if land ownership changes. Land is enrolled indefinitely or until an expiration notice is filed. Once such a notice is filed, owners must wait eight years until actual expiration takes effect and benefits cease. (If a landowner changes from Green Acres classification to Agricultural Preserves, assessments continue to be deferred until expiration of the preservation covenant, but deferred tax differentials do not have to be repaid.) Unlike enrollees in the Green Acres program, Agricultural Preserves participants do not have to repay any tax differentials or special assessments when they exit the program after this period.

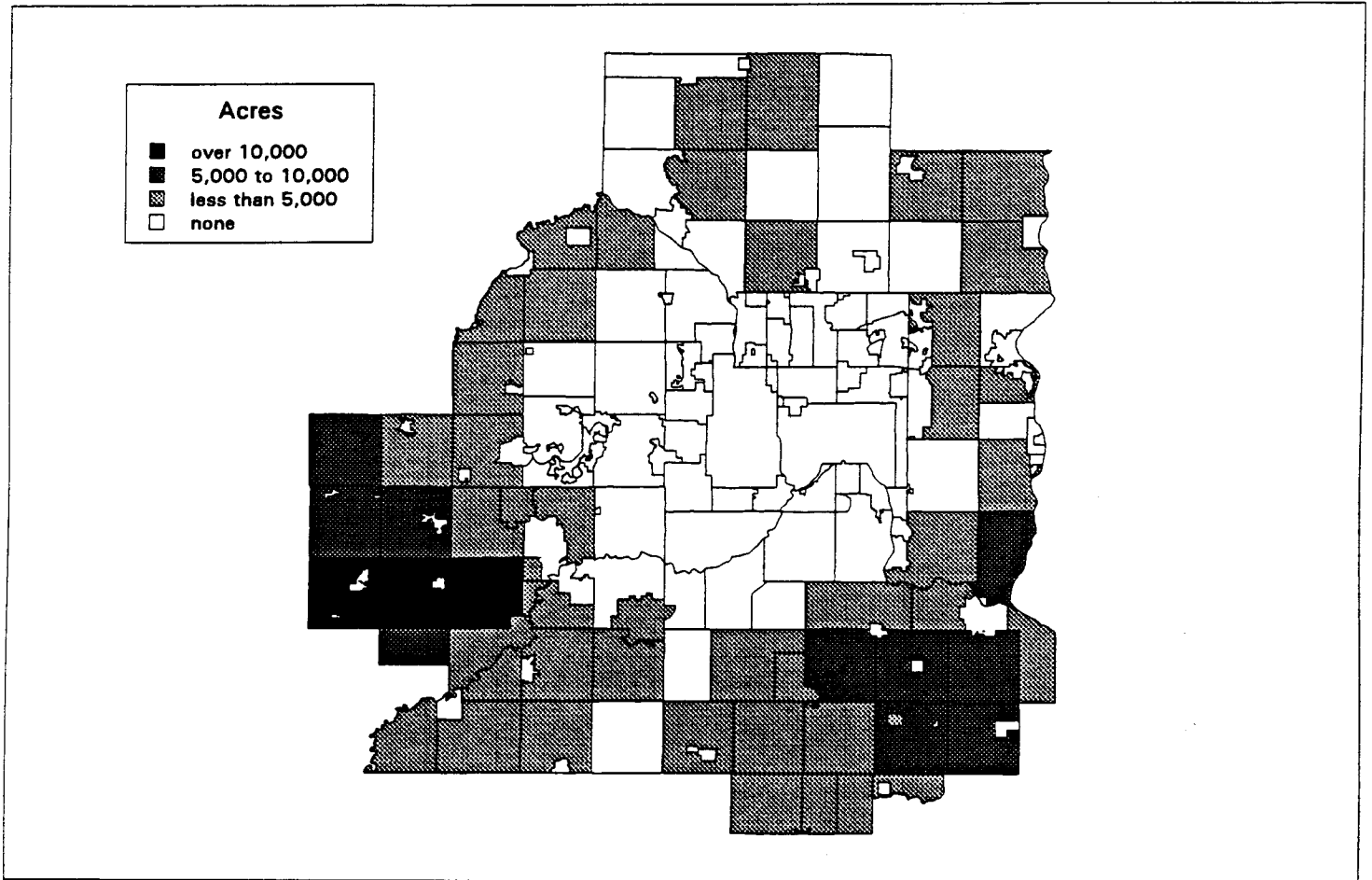
In some municipalities, landowners can enroll properties in either program, but any one parcel can be in only one or the other. In 1992, the Agricultural Preserves program enrolled 178,347 acres in 59 communities, the majority concentrated in Carver and Dakota counties (see Figure 2). Credits (also payable in the 1993 tax year) totaled \$325,000. These are shown for

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<sup>2</sup> The State Conservation Fund can also be drawn upon by counties in the Agricultural Land Preservation Program, a program similar to the Agricultural Preserves program but restricted to counties outside the metro area. Three nonmetropolitan counties currently participate in this program: Waseca, Winona, and Wright.

each county in Table 1. Enrolled acres totals change from year to year, depending upon how many covenants expire and are not renewed. Both Agricultural Preserves and Green Acres enrollments for the past ten years are summarized in Figure 3. The latter program's acreage has declined slightly over the period, while annual Agricultural Preserves enrollment has fluctuated more dramatically, partly as a result of the expiration of some early contracts.

Figure 2: 1992 Agricultural Preserves enrollment, by municipality

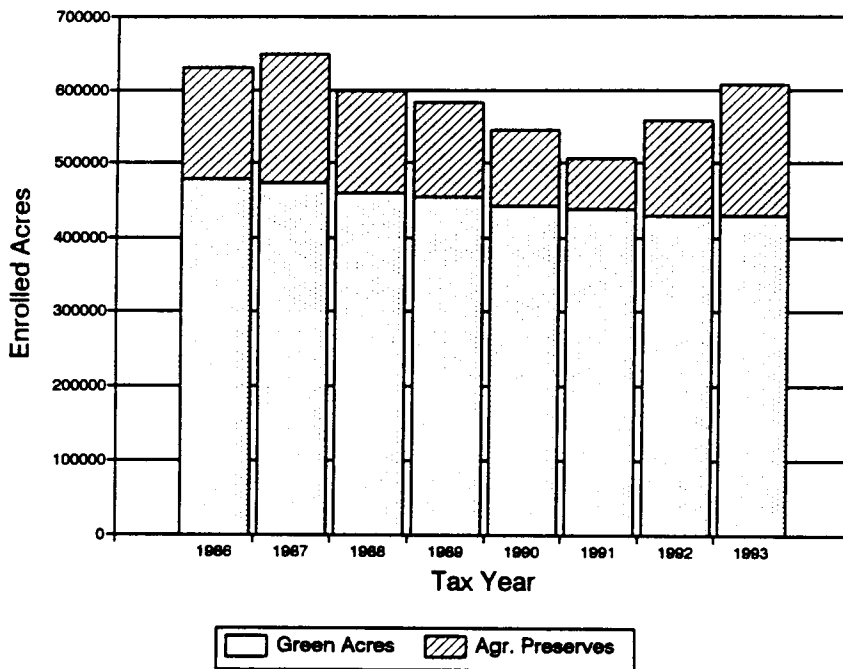


**Table 1: Agricultural Preserves acreage and credits, 1993 tax year**

County	Acres	Credits (dollars)	Per acre
Anoka	3,337	5,772	1.73
Carver	78,568	164,511	2.09
Dakota	59,216	90,265	1.52
Hennepin	13,341	29,327	2.20
Ramsey	0	0	0
Scott	8,763	13,822	1.58
Washington	15,122	21,340	1.41
<b>TOTAL</b>	<b>178,347</b>	<b>325,037</b>	<b>1.82</b>

SOURCE: Minnesota Department of Revenue

**Figure 3: Farmland preservation program enrollments, 1986-1993**



SOURCE: Minnesota Department of Revenue

## **Minnesota property tax law**

Of the financial effects of the two programs, only the Agricultural Preserves tax credits are commonly reported, and these usually only at the county level (Metropolitan Council, p.3). However, the shift in tax burdens due to the associated property tax reductions is frequently much larger. Our purpose here is to estimate the magnitude of these "tax expenditures" for enrolled lands in each community in the metropolitan area. We first briefly summarize the way property taxes are calculated in Minnesota.

Real estate is required by state law to be valued for tax purposes at its market value, unless otherwise specified. This assigned value is then multiplied by a net class rate specified by the Legislature to yield its tax capacity (taxable value). Local taxing jurisdictions (municipalities, school districts, the county, and any special units) each allocate their tax levy to properties within their jurisdiction, according to each property's relative tax capacity. The sum over all relevant jurisdictions is the total tax for each property.

A property's tax capacity multiplied by its total tax rate thus yields its total tax before credits. Any credits (such as those for Agricultural Preserves) are subtracted from this to yield the net tax payable. The level of property taxes is thus subject to changes in assessed values, class rates, property classification, the amount of intergovernmental aid received by localities, or a change in the classification system itself (Templin, Yoho, Loveridge, and Lenhart, 4-6). Taxes are levied and collected in different years. The tax expenditure calculation in this study are for taxes payable in 1993, levied on properties enrolled in the farmland preservation programs in 1992.

Both Minnesota programs give participating landowners preferential property tax assessments (in addition to the tax credit for land enrolled in the Agricultural Preserves program).

Property with high development potential, if assessed at its market value, would pay more taxes than if it is assessed as if it were remote from development possibilities. Such preferential (agricultural) valuations result in less property tax collected than would have been collected from the property if the lands were taxed at their market value. This is a "tax expenditure": tax dollars that do not get collected because of a special exemption, classification, or deduction. Because taxing jurisdictions usually have fixed revenue needs, any property tax expenditures are usually shifted to other taxpayers in the same taxing jurisdiction.

For many exemptions or deductions, the Minnesota Department of Revenue calculates the amount of annual statewide tax expenditure in its annual tax expenditure budget. However, Green Acres tax expenditures for individual counties are not reported, and tax expenditures for the Agricultural Preserves program are not calculated at all, at either the local or state levels. In this report, we fill these gaps by calculating the tax expenditures for each program resulting from enrollment in each minor civil division (MCD, or community) and in the seven metropolitan counties.

### **Derivation of tax expenditure calculation**

We want to estimate the taxes that participating landowners would have paid had they not been in either of the two programs. Because government revenue requirements are assumed to be independent of program enrollment levels, the tax levies are held constant in our analysis. Consequently, any reduction in taxes for participating landowners will necessarily result in an increase in taxes for all the other taxpayers in the associated taxing jurisdictions. The sum of these increases is called the shift in the tax burden attributable to the farmland preservation

programs.

How does the reduction in participants' property assessments result in an increase in non-participants tax payments? Briefly, a reduction in property valuations leads to a decrease in the favored property's tax capacity, which in turn leads to an increase in the necessary tax rate to meet revenue requirements. Thus all taxpayers, including participating landowners, pay at a higher tax rate, but non-participants don't get the associated reduction in tax capacity. In what follows, the dynamics of this shift in tax burden is analyzed. We will also justify our subsequent use of certain simplifying assumptions.

Recall that a property's tax is the product of its valuation, its class rate (CR), and the tax rate (TR). The farmland preservation programs examined here lower the property's valuation from a market value (MV) to its agricultural value (AV). This has the effect of increasing the tax rate from TR to TR'. (It is TR' that is reported. We must estimate the hypothetical TR.) So the participating landowner's tax bill goes from  $(MV*CR*TR)$  to  $(AV*CR*TR')$ . Because we will ultimately use municipality-wide average class and tax rates, all properties will have the same CR and TR (and new TR'). The tax shift from an individual parcel, then, is

$$\text{tax shift} = CR (MV*TR - AV*TR') . \quad (1)$$

We can calculate CR, the average farmland tax rate for a municipality, by dividing aggregate farm homestead valuations by aggregate farm homestead tax capacities.<sup>3</sup> Both are reported by assessors, as are the aggregate market and agricultural valuations for Green Acres parcels. (For Agricultural Preserves parcels, only the agricultural valuation is reported. We show

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<sup>3</sup>Minnesota property tax law distinguishes homesteaded (owner-occupied, essentially) from non-homesteaded farms.

below our approach to estimating the market value for parcels in this program.) We need to calculate the hypothetical average tax rate from these known data. Let participating parcels in each jurisdiction be numbered 1,...,K and non-participating parcels be numbered 1,...,J. The total reported tax capacity for a jurisdiction is thus

$$TC' = \Sigma^K TC'_k + \Sigma^J TC_j . \quad (2)$$

(Non-participants' tax capacities are unchanged by the programs.) The unknown tax rate is thus

$$TR = \frac{\text{levy}}{\Sigma^K TC_k + \Sigma^J TC_j} . \quad (3)$$

Combining (2) and (3), we get:

$$TR = \frac{\text{levy}}{\Sigma^K TC_k + TC' - \Sigma^K TC'_k} .$$

Expanding and rearranging, we get:

$$TR = \frac{\text{levy}}{CR(\Sigma^K MV_k - \Sigma^K AV_k) + TC'} . \quad (4)$$

This allows us to rewrite the individual shift (1) in aggregate terms, for all of which we have data:

$$\text{tax shift} = CR \left[ \Sigma^K MV_k * \frac{\text{levy}}{CR(\Sigma^K MV_k - \Sigma^K AV_k) + TC'} - \Sigma^K AV_k * TR' \right] . \quad (5)$$

We could calculate this, but it is by no means an intuitively obvious expression. Inspection of equation (5) suggests that if one could ignore the change in tax rates--that is, if one could set  $TR'=TR$ --then (5) would reduce to:

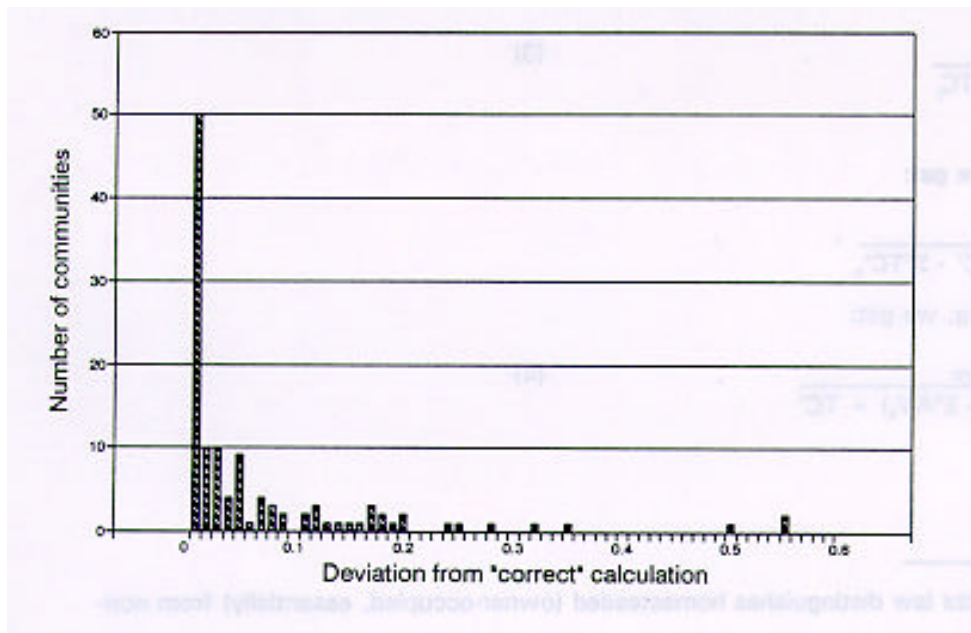
$$\text{tax shift} = CR * TR * [\Sigma^K MV_k - \Sigma^K AV_k] , \quad (6)$$

which would be easier to compute and much easier to explain. How far off would we be? As a test, we calculated both (5) and (6) for the 118 minor civil divisions in the Twin Cities



Metropolitan Area that report Green Acres parcels. The deviation of (6), the "simple" procedure, from (5), the "correct" procedure, is graphed in Figure 4. The bulk of the simplified calculations come within 5% of the more correct estimates. We judge the difference between the two sets of calculations to be insubstantial, so we choose to use the simple procedure in what follows.

**Figure 4: Effect of simplification on calculation of Green Acres tax shift**



**Estimated tax expenditures**

Rather than examining the taxing patterns of each taxing jurisdiction, we here calculate the average tax rate for homesteaded agricultural properties in the community. This is equivalent to setting each  $TR_j = TR/J$  for each of a property's J taxing jurisdictions. For each MCD, then, the

estimated tax expenditure resulting from all farmland preservation enrollments in the municipality is:

$$(\text{change in value}) * (\text{class rate}) * (\text{average tax rate}),$$

where

change in value = market value - agricultural value for all participating parcels,

average class rate = net tax capacity divided by market value for farms with homestead status,

average tax rate = gross tax divided by tax capacity for all properties and all relevant taxing jurisdictions.

For illustration, consider the Town of Oak Grove<sup>4</sup> in Anoka County (complete raw data for each MCD are included in Appendix 1), where the difference between the market value and agricultural value of Green Acres farmland is:

$$\$7,591,700 - \$2,335,100 = \$5,256,600 .$$

Next, the reported net tax capacity of farm homesteads is divided by the market value of homesteaded farms to yield the average class rate:

$$\$106,123 / \$11,142,183 = .00952 .$$

The average tax rate was calculated by dividing the total levy for the township by the total net tax capacity:

$$\$2,789,594 / \$2,170,215 = 1.28540 .$$

In Appendix 1 we present the results of these rate calculations.

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<sup>4</sup>In Minnesota, "town" and "township" are interchangeable identifiers for unincorporated area, general purpose units of government.

The total Green Acres tax expenditure from enrolled parcels in the Town is the product of these three:

$$(\$5,256,600) * (.00952) * (1.28540) = \$64,355 .$$

This is the amount of tax that land owners in the Green Acres program in Oak Grove did not have to pay to the town, the county, the school district, and any special taxing districts. (It is not the amount of tax burden that shifted to other taxpayers in Oak Grove itself, however. See below for discussion of how the tax burden is distributed among taxing jurisdictions.) Tax expenditures for each municipality's Green Acres enrollment are itemized in Appendix 2.

Calculation of Agricultural Preserves tax expenditures is not as straightforward, because the market values of land enrolled in this program are not reported by county assessors. Only the agricultural value of enrolled land is reported. For our purposes, we necessarily assumed that lands enrolled in either program are similar; in other words, the ratio of market values and agricultural values of enrolled lands is assumed to be the same. Given this assumption, the ratio of Green Acres aggregate market value divided by aggregate agricultural value at the **county** level was used to estimate the (unknown) Agricultural Preserves market value from the (known) agricultural values.<sup>5</sup> From these, Agricultural Preserves tax expenditures were calculated in the same way as were Green Acres expenditures.

Continuing our illustration for Oak Grove Township, the estimated Agricultural Preserves market value was calculated by multiplying the county Green Acres market value-to-agricultural value ratio (from Table 2 and Appendix 1) by the Agricultural Preserves agricultural value:

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<sup>5</sup>The arithmetic effect of this county-level averaging is to overstate the tax shift attributable to enrollments in communities with lower market-to-agricultural valuation ratios and vice versa. The former tend to be on the periphery of the metropolitan area.

$$(3.45832) * \$367,200 = \$1,269,895 .$$

Next, the agricultural value was subtracted to yield the change in value attributed to Agricultural Preserves enrollment:

$$\$1,269,895 - \$367,200 = \$902,695 .$$

The class rate and average tax rates are the same as calculated above in the Green Acres example, so the total tax expenditure attributable to Agricultural Preserves enrollment in the township is:

$$\$902,695 * .00952 * 1.28540 = \$11,046 .$$

This is the amount of tax that landowners enrolled in the Agricultural Preserves program in Oak Grove did not have to pay to the town, the county, the school district, and any special taxing districts. Tax expenditures for taxes payable in 1993 were calculated in a similar fashion for each community with acreage enrolled in the Agricultural Preserves program (see Appendix 2).

**Table 2: Market-to-agricultural Green Acres valuation ratios, by county**

County	<u>Total Green Acres Valuations</u>		Ratio
	Market	Agricultural	
Anoka	85,339,500	24,676,600	3.45832
Carver	14,561,400	5,823,600	2.50041
Dakota	196,496,800	99,872,100	1.96748
Hennepin	272,983,700	148,669,800	1.83617
Ramsey	4,682,500	651,000	7.19278
Scott	99,649,500	77,968,700	1.27807
Washington	169,454,700	59,126,900	2.86595

## Results

Our Green Acres tax expenditure calculation is the same that the county auditor would use to assess three years back taxes (the current year and the two preceding years) against properties that are removed from the program. Auditors do not usually calculate Agricultural Preserves back taxes, because these do not have to be paid when a landowner leaves the program after the eight-year notice period. Green Acres and Agricultural Preserves tax expenditures for each county are shown in Table 3; total tax expenditures for each county appear in Table 4. (See Appendices 2 and 3 for tax expenditures by MCD.)<sup>6</sup>

**Table 3: Green Acres and Agricultural Preserves tax expenditures, 1993 tax year**

County	Green Acres			Agricultural Preserves		
	Acres	Expend. (dollars)	Per Acre	Acres	Expend. (dollars)	Per Acre
Anoka	63,060	631,476	10.01	3,337	39,848	11.94
Carver	4,215	98,002	23.25	78,568	1,411,385	17.96
Dakota	128,654	1,113,748	8.66	59,216	557,169	9.41
Hennepin	58,030	1,582,985	27.28	13,341	139,927	10.49
Ramsey	174	43,797	251.71	0	0	0
Scott	94,383	237,688	2.52	8,763	30,645	3.50
Washington	81,468	1,463,019	17.96	15,122	257,035	17.00
<b>TOTAL</b>	<b>429,984</b>	<b>5,170,715</b>	<b>12.03</b>	<b>178,347</b>	<b>2,436,009</b>	<b>13.66</b>

<sup>6</sup>Four communities--the cities of Anoka, New Brighton, St. Paul, and Newport--reported Green Acres enrollment in 1992, but contained no farm homestead properties. Because of this, our use of farm homestead valuation data to compute a local average tax rate would lead to an incorrect tax expenditure estimate. For these four, then, we used their county average tax rates.

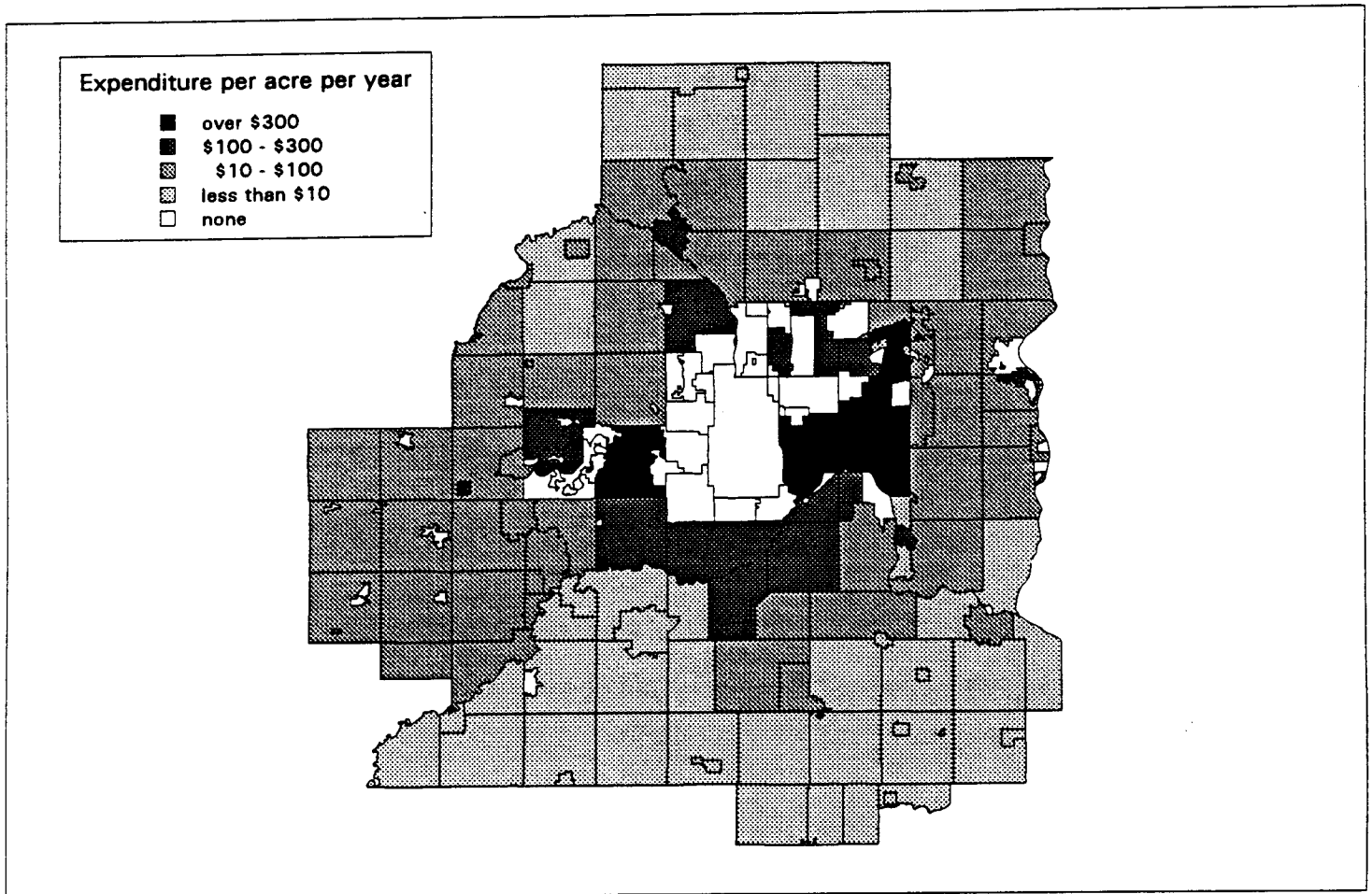
**Table 4: Combined program expenditures, 1993 tax year**

County	Total Enrolled Acres	Total Tax Expenditures	Total Tax Expenditures per acre	Agricultural Preserves Credit per acre
Anoka	66,397	671,324	10.11	1.73
Carver	82,783	1,509,387	18.23	2.09
Dakota	187,870	1,670,917	8.89	1.52
Hennepin	71,371	1,722,912	24.14	2.20
Ramsey	174	43,797	251.71	0
Scott	103,146	268,332	2.60	1.58
Washington	96,590	1,720,054	17.81	1.41
Total	608,331	7,606,723	12.50	1.82

In general, the greater the difference between a property's market value and its agricultural value, the higher will be the associated tax expenditure on that property. Thus, we would expect to see higher per-acre tax expenditures estimated for the closer-in suburbs. This expectation is borne out in Figure 5.

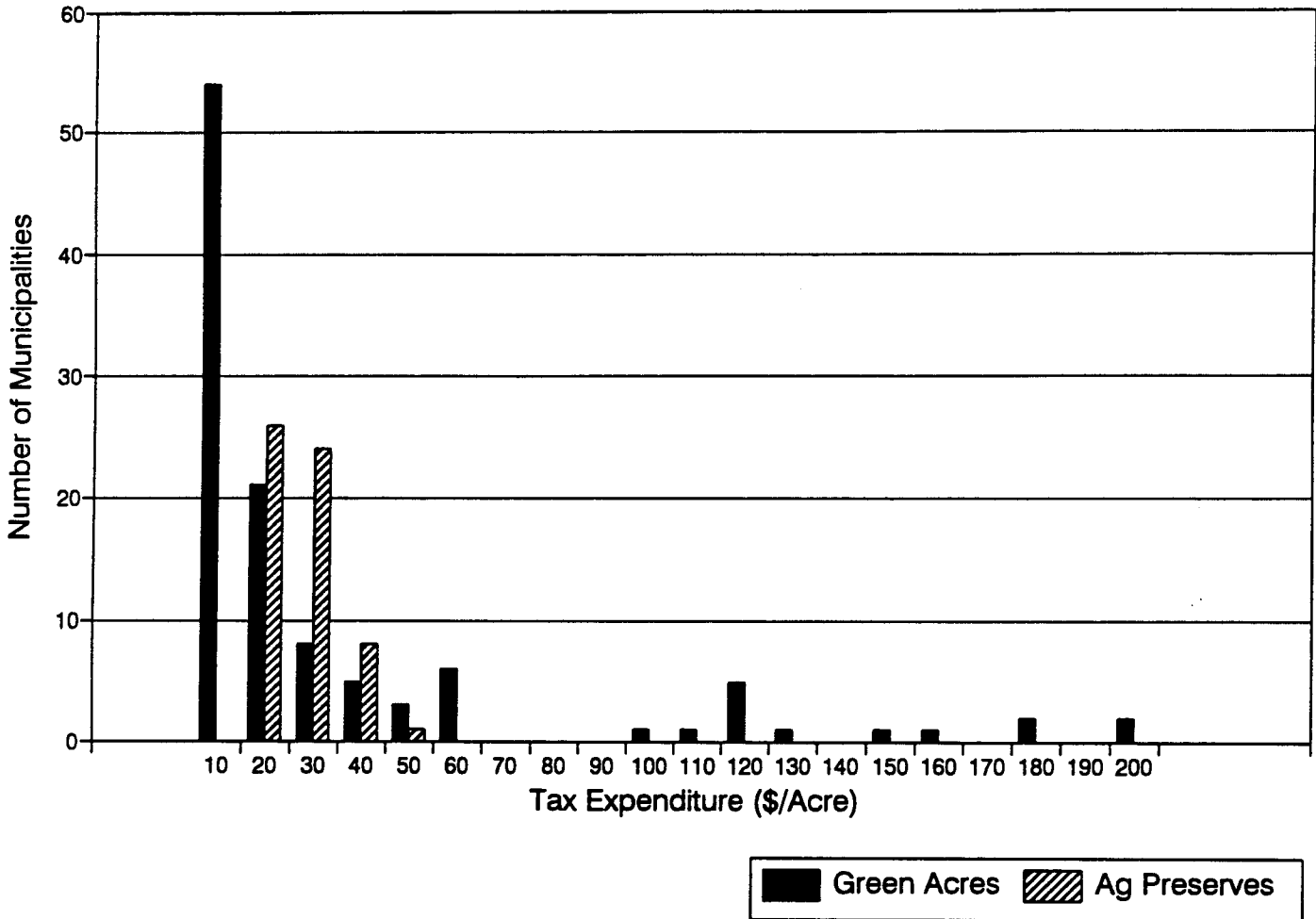
The amount of total tax expenditures for farmland preservation in the Twin Cities' metropolitan area for tax year 1993 was \$7,606,723. Aggregate tax expenditures varied considerably, from \$43,797 in Ramsey County to \$1,720,054 in Washington County. (Figure 5; Appendix 3)

Figure 5: Estimated 1993 tax year per-acre expenditures from farmland preservation program enrollment, by municipality



The distribution of communities according to their tax expenditure dollars per acre is separated into Green Acres and Agricultural Preserves (excluding tax credits) in Figure 6. Most MCDs had less than \$30 in annual tax expenditures per acre for each of the two programs. Seven reported tax shifts of over \$200 per acre.

Figure 6: Distribution of per-acre farmland preservation program tax expenditures, 1993 tax year



Note: Seven municipalities have Green Acres expenditures over \$200/ac.



## Discussion

Agricultural land is just one example of property that receives special treatment in the Minnesota tax code. Tax expenditures for farmland preservation are a relatively small portion of the net tax paid by property owners, thus the relative magnitude of tax shifting is not large.

Although it can be substantial in certain local areas, the shift amounts to less than 1% of the \$2.4 billion paid in total property taxes across the metropolitan area. In addition, some of the Green Acres expenditures is recouped by taxing jurisdictions each year as properties leave the program, presumably to be removed from agricultural uses.

One must distinguish between the tax expenditure generated by each participating parcel (which we do not calculate) and the total tax expenditure generated by land enrolled within the community (which we do calculate). A given parcel lies within several overlapping taxing jurisdictions, the boundaries of which only rarely coincide with the boundaries of the minor civil divisions reported here. All that we know from this study is the total tax shift attributable to enrolled lands in each MCD. The shift is allocated among the taxing jurisdictions related to each enrolled parcel. Some of the shift will even be paid by taxpayers in MCDs that do not contain any enrolled farmland preservation parcels themselves.

The "cost" of farmland preservation to the taxing jurisdictions themselves is thus zero, under our assumption of full shifting. The cost is borne completely by non-participating taxpayers. To any single such taxpayer, it is the sum of farmland preservation tax expenditures in each of that taxpayer's taxing jurisdictions, allocated according to that taxpayer's tax capacity.

Another way to think of the tax shift generated by each enrolled parcel is as the "price" of the concomitantly deferred land-use conversion rights. In exchange for the payment (reduced

property tax), the landowner "leases" development rights to the public. The observed per-acre price tells us only the maximum that the rights could have been acquired for. Owners might have leased their rights for less, but for that we have no evidence.

Are these tax expenditures for development rights (individually and in aggregate) worth it? Does the Twin Cities get \$7.6 million in benefits each year from these two farmland preservation programs? At a simple level, does each of the Metropolitan Area's 2.2 million residents get at least \$3 in increased economic well-being each year? Would they pay for such benefits if they were more explicitly taxed for them? Do the programs actually influence land management and land conversion decisions, or do they merely "reward" owners for doing what they would be doing anyway? These questions await further research.

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Appendix 1: Raw data for tax expenditure calculations, taxes payable 1993

	Total Green Acres Value		Total Agricultural Preserves Value		Average Class Rate	Average Tax Rate
	Market	Agricultural	Market	Agricultural		
Anoka County:						
Burns Town of	13,707,200	4,834,300	0	0	0.01010	0.97362
Columbus Town of	4,919,800	1,255,800	0	0	0.01055	0.99496
Linwood Town of	3,451,900	984,200	0	0	0.01030	1.07937
Oak Grove Town of	7,591,700	2,335,100	1,269,894	367,200	0.00952	1.28540
Anoka City of	1,662,400	86,100	0	0	0.01028	0.96609
Bethel City of	22,100	8,400	0	0	0.00818	0.98068
Andover City of	5,735,400	1,467,300	2,939,569	850,000	0.01117	0.97724
Centerville City of	790,400	221,700	0	0	0.01079	0.97110
Columbia Heights City of	0	0	0	0	0.00000	1.03712
Circle Pines City of	0	0	0	0	0.00000	1.14297
Fridley City of	0	0	0	0	0.00000	0.82370
Lexington City of	0	0	0	0	0.00000	0.96778
Coon Rapids City of	1,032,200	124,700	0	0	0.01088	0.92345
Ramsey City of	5,677,100	1,111,100	0	0	0.01024	0.85791
Lino Lakes City of	9,386,600	2,047,400	0	0	0.01021	1.13335
East Bethel City of	6,882,200	2,325,800	665,380	192,400	0.00995	1.01266
Hilltop City of	0	0	0	0	0.00000	1.00618
St Francis City of	4,549,100	1,579,100	0	0	0.00917	1.10240
Ham Lake City of	9,392,700	3,513,100	0	0	0.01096	0.95930
Blaine City of	10,538,700	2,782,500	180,524	52,200	0.01116	0.85204
Spring Lake Park City of	0	0	0	0	0.00000	0.98827
Coon Rapids City of	1,032,200	124,700	0	0	0.01088	0.92345
Ramsey City of	5,677,100	1,111,100	0	0	0.01024	0.85791
Lino Lakes City of	9,386,600	2,047,400	0	0	0.01021	1.13335
East Bethel City of	6,882,200	2,325,800	665,380	192,400	0.00995	1.01266
Hilltop City of	0	0	0	0	0.00000	1.00618
St Francis City of	4,549,100	1,579,100	0	0	0.00917	1.10240
Ham Lake City of	9,392,700	3,513,100	0	0	0.01096	0.95930
Blaine City of	10,538,700	2,782,500	180,524	52,200	0.01116	0.85204
Spring Lake Park City of	0	0	0	0	0.00000	0.98827

Appendix 1: Raw data for tax expenditure calculations, taxes payable 1993

	Total Green Acres Value		Total Agricultural Preserves Value		Average Class Rate	Average Tax Rate
	Market	Agricultural	Market	Agricultural		
Carver County:						
Berton Town of	0	0	37,274,143	14,907,200	0.01024	1.00855
Camden Town of	0	0	25,871,264	10,346,800	0.00945	1.26989
Chaska Town of	0	0	85,764	34,300	0.00979	1.05576
Dahlgren Town of	0	0	25,796,752	10,317,000	0.00992	1.10392
Hancock Town of	0	0	17,102,569	6,839,900	0.01011	1.10974
Hollywood Town of	0	0	18,274,762	7,308,700	0.00974	1.31454
Laketown Town of	0	0	7,561,496	3,024,100	0.01058	1.43716
San Francisco Town of	0	0	7,510,488	3,003,700	0.01009	1.14122
Waconia Town of	0	0	13,380,705	5,351,400	0.01005	1.43972
Watertown Town of	0	0	11,270,358	4,507,400	0.00996	1.09311
Young America Town of	0	0	36,988,846	14,793,100	0.00966	1.11690
Carver City of	0	0	721,119	288,400	0.01171	1.31669
Chaska City of	3,779,700	1,076,100	0	0	0.00976	0.52365
Cologne City of	0	0	0	0	0.01300	1.20663
Hamburg City of	0	0	0	0	0.01018	1.31248
Mayer City of	0	0	0	0	0.00925	1.28002
New Germany City of	0	0	0	0	0.00490	0.92277
Norwood City of	0	0	0	0	0.00715	1.01015
Victoria City of	2,982,700	1,184,100	957,658	383,000	0.01187	1.34031
Waconia City of	0	0	0	0	0.00949	1.20398
Watertown City of	0	0	0	0	0.00717	1.08221
Young America City of	0	0	0	0	0.00975	1.12776
Chanhasen City of	7,799,000	3,563,400	329,554	131,800	0.01456	0.90095

Appendix 1: Raw data for tax expenditure calculations, taxes payable 1993

	Total Green Acres Value		Total Agricultural Preserves Value		Average Class Rate	Average Tax Rate
	Market	Agricultural	Market	Agricultural		
Dakota County:						
Castle Rock Town of	15,372,100	10,925,000	4,508,294	2,291,400	0.01184	1.01847
Douglas Town of	8,502,600	5,992,500	15,054,600	7,651,700	0.01146	0.98391
Empire Town of	7,034,300	4,937,400	8,483,006	4,311,600	0.01219	1.10181
Eureka Town of	12,770,600	9,203,800	6,207,610	3,155,100	0.01117	1.03448
Greenvale Town of	11,805,000	8,480,800	5,291,746	2,689,600	0.01067	0.98951
Hampton Town of	11,691,100	8,209,300	11,059,623	5,621,200	0.01151	1.01055
Marshan Town of	11,280,700	7,745,700	8,757,273	4,451,000	0.01244	1.00355
Nininger Town of	5,887,100	4,113,500	1,887,998	959,600	0.01286	1.18154
Randolph Town of	2,817,900	1,941,100	1,793,559	911,600	0.01102	0.90480
Ravenna Town of	3,392,100	2,283,700	1,533,457	779,400	0.01148	1.10095
Sciota Town of	5,983,700	4,205,900	4,520,492	2,297,600	0.01120	0.97441
Vermillion Town of	9,389,500	6,519,300	15,098,672	7,674,100	0.01167	1.04848
Waterford Town of	4,231,700	3,024,200	5,053,877	2,568,700	0.01102	0.91776
Coates City of	828,100	593,100	0	0	0.01379	0.79937
Farmington City of	4,808,000	2,213,100	2,650,005	1,346,900	0.01213	1.10946
Hampton City of	104,500	72,000	149,135	75,800	0.00928	1.06427
Inver Grove Ht City	12,649,800	3,079,100	0	0	0.01210	1.01877
Lakeville City of	26,916,400	6,451,900	315,978	160,600	0.01250	0.91266
Mendota City of	0	0	0	0	0.00000	1.07999
New Trier City of	44,400	30,200	0	0	0.01386	1.00644
Randolph City of	293,000	200,500	0	0	0.01014	0.91867
Rosemount City of	13,678,000	5,067,400	3,296,127	1,675,300	0.01172	0.97335
South St Paul City of	0	0	0	0	0.00000	1.10079
Vermillion City of	471,900	321,600	0	0	0.01177	1.06567
West St Paul City of	612,600	97,800	0	0	0.01776	0.93028
Lilydale City of	0	0	0	0	0.00000	0.95823
Miesville City of	1,247,800	889,200	0	0	0.01163	0.99720
Mendota Heights City of	565,100	53,800	0	0	0.01552	0.83985
Sunfish Lake City of	407,500	98,200	0	0	0.01780	1.02635
Burnsville City of	2,260,100	172,500	0	0	0.00951	0.92001
Apple Valley City of	6,610,900	1,345,900	0	0	0.01159	0.93657
Eagan City of	13,532,000	1,193,800	0	0	0.01181	0.85663
Hastings City of	1,308,300	409,800	0	0	0.01112	1.06681
Northfield City of	0	0	0	0	0.01258	1.19056

Appendix 1: Raw data for tax expenditure calculations, taxes payable 1993

	Total Green Acres Value		Total Agricultural Preserves Value		Average Class Rate	Average Tax Rate
	Market	Agricultural	Market	Agricultural		
Hennepin County:						
Hassan Town of	18,010,000	13,960,600	632,929	344,700	0.01060	1.02161
Brooklyn Center City of	0	0	0	0	0.00000	0.96803
Champlin City of	2,204,000	1,121,800	0	0	0.00904	1.16844
Crystal City of	0	0	0	0	0.00000	1.04417
Deephaven City of	0	0	0	0	0.00000	1.24369
Edina City of	0	0	0	0	0.00000	0.96286
Excelsior City of	0	0	0	0	0.00000	1.29577
Golden Valley City of	0	0	0	0	0.00000	0.91958
Hopkins City of	0	0	0	0	0.00000	1.08383
Long Lake City of	0	0	0	0	0.00000	1.00748
Loretto City of	248,500	84,700	0	0	0.01079	1.13333
Maple Plain City of	0	0	0	0	0.00000	1.06202
Minnetonka Beach City of	0	0	0	0	0.00000	1.27561
Mound City of	233,000	114,200	0	0	0.01082	1.11685
Osseo City of	0	0	0	0	0.00000	1.09402
Richfield City of	0	0	0	0	0.00000	1.03069
Robbinsdale City of	0	0	0	0	0.00000	0.96897
Rogers City of	3,414,300	1,540,100	0	0	0.01082	0.67467
St Bonifacius City of	530,600	138,000	0	0	0.00927	1.39971
St Louis Park City of	0	0	0	0	0.00000	1.05429
Spring Park City of	0	0	0	0	0.00000	0.99036
Tonka Bay City of	0	0	0	0	0.00000	1.27835
Wayzata City of	0	0	0	0	0.00000	0.98504
Medicine Lake City of	0	0	0	0	0.00000	1.33120
Woodland City of	0	0	0	0	0.00000	1.25213
Bloomington City of	15,322,100	2,350,900	0	0	0.01541	0.84052
New Hope City of	0	0	0	0	0.00000	0.94978
Maple Grove City of	17,916,500	11,037,700	0	0	0.01230	1.06899
Medina City of	28,646,200	14,341,300	0	0	0.01227	0.96417
Orono City of	3,191,700	1,883,500	0	0	0.01410	1.19927
Plymouth City of	13,881,300	9,054,500	0	0	0.01317	0.89578
Brooklyn Park City of	23,470,400	4,152,700	0	0	0.01233	0.99591
Greenwood City of	0	0	0	0	0.00000	1.31541
Minnetonka City of	2,364,500	571,000	0	0	0.01418	0.99430

Appendix 1: Raw data for tax expenditure calculations, taxes payable 1993

	Total Green Acres Value		Total Agricultural Preserves Value		Average Class Rate	Average Tax Rate
	Market	Agricultural	Market	Agricultural		
Shorewood City of	0	0	0	0	0.00852	1.33067
Independence City of	33,927,600	23,210,900	6,659,621	3,626,900	0.01145	1.27527
Greenfield City of	15,680,600	10,492,400	3,005,818	1,637,000	0.01092	1.15466
Corcoran City of	31,034,200	22,979,800	4,780,480	2,603,500	0.01062	1.05983
Minnetrista City of	24,538,500	15,917,600	4,074,655	2,219,100	0.01172	1.19186
Eden Prairie City of	22,880,000	4,773,000	0	0	0.01292	1.05514
Chanhassen City of	0	0	0	0	0.00000	0.85539
Dayton City of	14,213,500	10,047,700	4,398,372	2,395,400	0.01157	1.07355
Hanover City of	1,248,200	890,900	0	0	0.01068	1.14765
Rockford City of	28,000	6,500	0	0	0.01300	1.10261
Fort Snelling	0	0	0	0	0.00000	0.61086
Minneapolis City of	0	0	0	0	0.00000	0.97906
MSP International Airport	0	0	0	0	0.00000	0.41742
St Anthony City of	0	0	0	0	0.00000	1.01134



Appendix 1: Raw data for tax expenditure calculations, taxes payable 1993

	Total Green Acres Value		Total Agricultural Preserves Value		Average Class Rate	Average Tax Rate
	Market	Agricultural	Market	Agricultural		
Ramsey County:						
White Bear Town of	461,400	87,000	0	0	0.00996	1.01333
New Brighton City of	203,400	22,800	0	0	0.01152	1.02865
North St Paul City of	0	0	0	0	0.00000	1.14075
Roseville City of	0	0	0	0	0.00801	0.90849
Falcon Heights City of	0	0	0	0	0.00000	1.05471
Lauderdale City of	0	0	0	0	0.00000	1.14557
Arden Hills City of	0	0	0	0	0.00000	1.02247
Little Canada City of	0	0	0	0	0.00811	1.10130
North Oaks City of	0	0	0	0	0.01654	1.20923
Maplewood City of	1,910,900	192,100	0	0	0.01171	1.02045
Shoreview City of	81,400	14,000	0	0	0.01257	1.17026
Vadnais Heights City of	1,459,400	230,600	0	0	0.01058	0.85255
Mounds View City of	0	0	0	0	0.00000	0.85288
Gem Lake City of	0	0	0	0	0.00000	1.00946
State Fair Grounds	0	0	0	0	0.00000	1.14405
Blaine City of	0	0	0	0	0.00000	0.81045
Spring Lake Park City of	0	0	0	0	0.00000	1.37217
St Paul City of	325,700	26,700	0	0	0.01152	1.10074
St Anthony City of	0	0	0	0	0.00000	1.03974
White Bear Lk City of	240,300	77,800	0	0	0.00897	1.01452

Appendix 1: Raw data for tax expenditure calculations, taxes payable 1993

	Total Green Acres Value		Total Agricultural Preserves Value		Average Class Rate	Average Tax Rate
	Market	Agricultural	Market	Agricultural		
Scott County:						
Belle Plaine Town of	16,130,200	13,031,800	1,496,876	1,171,200	0.00967	1.08368
Blakeley Town of	8,800,700	7,003,700	294,467	230,400	0.00987	1.17321
Cedar Lake Town of	9,769,600	7,859,700	0	0	0.00995	1.12874
Credit River Town of	3,522,800	2,822,300	0	0	0.01168	1.13567
Helena Town of	14,567,400	11,831,400	3,627,420	2,838,200	0.00981	1.07722
Jackson Town of	1,524,400	1,228,200	0	0	0.00974	0.96171
Louisville Town of	3,140,300	2,255,300	551,487	431,500	0.01100	0.95252
New Market Town of	7,815,100	6,455,000	1,004,052	785,600	0.01045	1.20159
St Lawrence Town of	1,694,800	1,262,000	1,264,906	989,700	0.00996	1.08142
Sand Creek Town of	12,443,900	10,160,000	3,406,441	2,665,300	0.00999	1.03539
Spring Lake Town of	7,976,000	6,522,800	827,806	647,700	0.01027	1.05401
Belle Plaine City of	962,600	783,700	0	0	0.01096	1.24211
Elko City of	393,100	282,900	0	0	0.01017	1.41964
Jordan City of	45,200	42,600	0	0	0.01001	1.11269
New Market City of	1,000	700	0	0	0.00806	1.36548
Prior Lake City of	2,587,500	1,849,700	494,485	386,900	0.01180	1.24062
Savage City of	1,691,800	1,478,400	0	0	0.01131	1.12563
Shakopee City of	6,570,100	3,087,400	0	0	0.01197	0.81677
New Prague City of	13,000	11,100	0	0	0.00723	1.43048

Appendix 1: Raw data for tax expenditure calculations, taxes payable 1993

	Total Green Acres Value		Total Agricultural Preserves Value		Average Class Rate	Average Tax Rate
	Market	Agricultural	Market	Agricultural		
Washington County:						
Baytown Town of	5,130,900	1,855,400	508,993	177,600	0.01217	1.05316
Denmark Town of	14,364,300	8,339,500	7,748,954	2,703,800	0.01234	1.08966
Forest Lake Town of	6,701,400	2,845,400	165,652	57,800	0.01050	0.95054
Grant Town of	12,707,500	4,078,400	798,740	278,700	0.01307	1.09514
May Town of	18,855,900	5,619,700	4,156,773	1,450,400	0.01219	1.13133
New Scandia Town of	11,517,500	4,942,600	3,155,410	1,101,000	0.01136	0.98095
Grey Cloud Island Town of	530,900	378,300	0	0	0.01323	1.02745
Stillwater Town of	7,013,700	3,241,500	0	0	0.01305	1.14281
West Lakeland Town of	5,978,300	1,979,400	0	0	0.01156	1.03988
Afton City of	9,742,300	4,026,800	5,714,990	1,994,100	0.01204	1.11278
Bayport City of	0	0	0	0	0.00000	1.03134
Birchwood City of	0	0	0	0	0.00000	1.13934
Dellwood City of	207,200	91,000	0	0	0.01601	1.15031
Forest Lake City of	217,100	41,200	0	0	0.01068	0.69625
Hugo City of	12,161,000	5,070,600	0	0	0.01167	1.02966
Lake Elmo City of	11,102,500	3,736,000	877,554	306,200	0.01293	1.15105
Lakeland Shore City of	0	0	0	0	0.00000	1.13765
Mahtomedi City of	201,800	54,800	0	0	0.01065	1.23833
Marine-On-St.Croix City of	1,310,500	269,600	0	0	0.01265	1.26087
Newport City of	199,100	91,200	0	0	0.01221	0.93553
St Paul Park City of	51,000	1,700	0	0	0.01327	0.89641
Landfall City of	0	0	0	0	0.00000	1.00954
Stillwater City of	0	0	0	0	0.00000	0.97986
Willernie City of	0	0	0	0	0.00000	1.17352
Oak Park Heights City of	3,602,700	198,900	0	0	0.01062	1.05888
St Marys Point City of	0	0	0	0	0.00000	1.12576
Lakeland City of	2,300	1,000	0	0	0.00991	1.15279
Lake St Croix Beach City	0	0	0	0	0.00000	1.19663
Pine Springs City of	0	0	0	0	0.00000	1.12901
Cottage Grove City of	16,612,000	4,287,400	6,758,195	2,358,100	0.01205	1.09158
Woodbury City of	28,872,200	7,682,200	0	0	0.01313	1.06678
Oakdale City of	2,372,600	294,300	0	0	0.01152	0.97628
Hastings City of	0	0	0	0	0.00000	0.51565
White Bear Lk City of	0	0	0	0	0.00000	1.12196

Appendix 2: Green Acres and Agricultural Preserves financial summary, taxes payable 1993

Community	Green Acres		Agricultural Preserves	
	Acreage	Expenditures	Per Acre	Per Acre
Anoka County:				
Burns Town of	11,938	87,231	7.31	0
Columbus Town of	4,480	38,460	8.58	0
Lirwood Town of	3,894	27,424	7.04	0
Oak Grove Town of	7,205	64,355	8.93	1,700
Anoka City of	88	15,658	177.93	0
Bethel City of	38	110	2.89	0
Andover City of	3,528	46,589	13.21	0
Centerville City of	431	5,960	13.83	3,303
Columbia Heights City of	0	0	0.00	0
Circle Pines City of	0	0	0.00	0
Fridley City of	0	0	0.00	0
Lexington City of	0	0	0.00	0
Coon Rapids City of	181	9,119	50.38	0
Ramsey City of	2,834	40,106	14.15	0
Lino Lakes City of	4,338	84,950	19.58	0
East Bethel City of	6,178	45,932	7.43	644
Hilltop City of	0	0	0.00	0
St Francis City of	5,164	30,039	5.82	0
Hann Lake City of	8,493	61,807	7.28	0
Blaine City of	4,270	73,739	17.27	125
Spring Lake Park City of	0	0	0.00	0
<b>Anoka County Total</b>	<b>63,060</b>	<b>631,476</b>	<b>10.01</b>	<b>5,772</b>
				<b>1.73</b>

Appendix 2: Green Acres and Agricultural Preserves financial summary, taxes payable 1993

Community	Green Acres			Agricultural Preserves				
	Acreage	Expenditures	Per Acre	Acreage	Expenditures	Per Acre	Tax Credits	Per Acre
Carver County:								
Benton Town of	0	0	0.00	13,767	230,930	16.77	21,959	1.6
Camden Town of	0	0	0.00	9,711	186,399	19.19	22,780	2.35
Chaska Town of	0	0	0.00	37	532	14.37	55	1.49
Dahlgren Town of	0	0	0.00	11,186	169,488	15.15	22,660	2.03
Hancock Town of	0	0	0.00	6,217	115,153	18.52	8,843	1.42
Hollywood Town of	0	0	0.00	6,475	140,401	21.68	22,377	3.46
Laketown Town of	0	0	0.00	3,392	68,999	20.34	9,443	2.78
San Francisco Town of	0	0	0.00	3,005	51,919	17.28	4,699	1.56
Waconia Town of	0	0	0.00	5,302	116,189	21.91	21,194	4
Watertown Town of	0	0	0.00	4,634	73,617	15.89	8,369	1.81
Young America Town of	0	0	0.00	13,901	239,351	17.22	19,735	1.42
Carver City of	0	0	0.00	562	6,671	11.87	1,499	2.67
Chaska City of	1,052	13,814	13.13	0	0	0.00	0	0
Cologne City of	0	0	0.00	0	0	0.00	0	0
Hamburg City of	0	0	0.00	0	0	0.00	0	0
Meyer City of	0	0	0.00	0	0	0.00	0	0
New Germany City of	0	0	0.00	0	0	0.00	0	0
Nonwood City of	0	0	0.00	0	0	0.00	0	0
Victoria City of	1,085	28,610	26.37	261	9,141	35.02	541	2.07
Waconia City of	0	0	0.00	0	0	0.00	0	0
Watertown City of	0	0	0.00	0	0	0.00	0	0
Young America City of	0	0	0.00	0	0	0.00	0	0
Chanhausen City of	2,078	55,578	26.75	118	2,595	21.99	357	3.03
Carver County Total	4,215	98,002	23.25	78,568	1,411,385	17.96	164,511	2.09

Appendix 2: Green Acres and Agricultural Preserves financial summary, taxes payable 1993

Community	Green Acres		Agricultural Preserves	
	Acreage	Expenditures	Acreage	Expenditures
		Per Acre		Per Acre
Dakota County:				
Castle Rock Town of	13,437	53,619	2,903	26,729
Douglas Town of	8,202	28,301	9,036	83,466
Empire Town of	6,913	28,159	5,647	56,018
Eureka Town of	10,645	41,197	3,548	35,257
Greenvale Town of	11,071	35,095	3,302	27,472
Hampton Town of	11,015	40,510	6,578	63,275
Marshan Town of	11,677	44,118	5,840	53,744
Nininger Town of	5,581	26,950	1,027	14,107
Randolph Town of	2,781	8,742	1,198	8,793
Flavenna Town of	4,500	14,006	1,242	9,529
Sciota Town of	5,503	19,401	2,545	24,258
Vermillion Town of	8,944	35,126	9,756	90,864
Waterford Town of	3,843	12,209	2,859	25,128
Coates City of	631	2,590	0	0
Farmington City of	3,025	34,933	1,535	17,542
Hampton City of	98	321	100	724
Inver Grove Hts. City of	2,789	117,950	0	0
Lakeville City of	6,830	233,471	259	1,773
Mendota City of	0	0	0	0
New Trier City of	55	198	0	0
Randolph City of	360	862	0	0
Rosemount City of	6,282	98,228	1,841	18,490
South St Paul City of	0	0	0	0
Vermillion City of	488	1,885	0	0
West St Paul City of	39	8,505	0	0
Lilydale City of	0	0	0	0
Miesville City of	1,004	4,157	0	0
Mendota Heights City of	43	6,663	0	0
Sunfish Lake City of	47	5,650	0	0
Burnsville City of	157	18,264	0	0
Apple Valley City of	1,023	57,158	0	0
Eagan City of	1,125	124,821	0	0
Hastings City of	546	10,659	0	0
Northfield City of	0	0	0	0
Dakota County Total	128,654	1,113,748	59,216	557,169
		8.66	9.41	90,265
				1.52



Appendix 2: Green Acres and Agricultural Preserves financial summary, taxes payable 1993

Community	Green Acres		Agricultural Preserves	
	Acreage	Expenditures	Per Acre	Per Acre
Chanhasen City of	0	0	0.00	0
Dayton City of	3,696	51,735	14.00	0
Hanover City of	349	4,380	12.55	5,186
Rockford City of	9	308	34.24	0
Fort Snelling	0	0	0.00	0
Minneapolis City of	0	0	0.00	0
MSP International Airport	0	0	0.00	0
St Anthony City of	0	0	0.00	0
<b>Hennepin County Total</b>	<b>58,030</b>	<b>1,582,985</b>	<b>27.28</b>	<b>29,327</b>
			<b>13,341</b>	<b>10.49</b>
			<b>139,927</b>	<b>2.20</b>



Appendix 2: Green Acres and Agricultural Preserves financial summary, taxes payable 1993

Community	Green Acres		Agricultural Preserves	
	Acreage	Expenditures	Per Acre	Per Acre
Ramsey County:				
White Bear Town of	71	3,778	53.21	0
New Brighton City of	9	2,139	237.67	0
North St Paul City of	0	0	0.00	0
Roseville City of	0	0	0.00	0
Falcon Heights City of	0	0	0.00	0
Lauderdale City of	0	0	0.00	0
Arden Hills City of	0	0	0.00	0
Little Canada City of	0	0	0.00	0
North Oaks City of	0	0	0.00	0
Maplewood City of	22	20,532	933.26	0
Shoreview City of	9	991	110.14	0
Vadnais Heights City of	50	11,088	221.77	0
Mounds View City of	0	0	0.00	0
Gem Lake City of	0	0	0.00	0
State Fair Grounds	0	0	0.00	0
Blaine City of	0	0	0.00	0
Spring Lake Park City of	0	0	0.00	0
St Paul City of	9	3,790	421.11	0
St Anthony City of	0	0	0.00	0
White Bear Lk City of	4	1,479	369.83	0
<b>Ramsey County Total</b>	<b>174</b>	<b>43,797</b>	<b>251.71</b>	<b>0</b>

Appendix 2: Green Acres and Agricultural Preserves financial summary, taxes payable 1993

Community	Green Acres		Agricultural Preserves	
	Acres	Expenditures	Per Acre	Per Acre
Scott County:				
Belle Plaine Town of	16,044	32,458	2.02	3.63
Blakeley Town of	9,403	20,812	2.21	3.20
Cedar Lake Town of	9,975	21,453	2.15	0.00
Credit River Town of	3,544	9,290	2.62	0.00
Helena Town of	13,687	28,902	2.11	3.46
Jackson Town of	1,576	2,774	1.76	0.00
Louisville Town of	2,917	9,270	3.18	2.77
New Market Town of	7,402	17,074	2.31	5.40
St Lawrence Town of	2,253	4,660	2.07	2.44
Sand Creek Town of	11,139	23,624	2.12	3.73
Spring Lake Town of	7,849	15,731	2.00	3.28
Belle Plaine City of	859	2,436	2.84	0.00
Elko City of	463	1,590	3.43	0.00
Jordan City of	49	29	0.59	0.00
New Market City of	1	3	3.30	0.00
Prior Lake City of	2,181	10,805	4.95	4.43
Savage City of	1,124	2,718	2.42	0.00
Shakopee City of	3,907	34,037	8.71	0.00
New Prague City of	10	20	1.96	0.00
Scott County Total	94,383	237,688	2.52	3.50
				13,822
				1.58

Appendix 2: Green Acres and Agricultural Preserves financial summary, taxes payable 1993

Community	Green Acres		Agricultural Preserves	
	Acres	Expenditures	Per Acre	Per Acre
Washington County:				
Baytown Town of	2,430	41,987	17.28	193
Denmark Town of	8,721	80,982	9.29	6,445
Forest Lake Town of	5,844	38,470	6.58	71
Grant Town of	5,012	123,543	24.65	445
May Town of	9,826	182,523	18.58	1,878
New Scandia Town of	7,916	73,296	9.26	1,451
Grey Cloud Island Town of	543	2,074	3.82	0
Stillwater Town of	4,127	56,277	13.64	0
West Lakeland Town of	2,616	48,053	18.37	0
Afton City of	4,396	76,558	17.42	1,799
Bayport City of	0	0	0.00	0
Birchwood City of	0	0	0.00	0
Dellwood City of	38	2,140	56.31	0
Forest Lake City of	71	1,308	18.43	0
Hugo City of	9,427	85,222	9.04	0
Lake Elmo City of	4,132	109,617	26.53	355
Lakeland Shore City of	0	0	0.00	0
Mahtomedi City of	46	1,939	42.16	0
Marine-On-St.Croix City of	571	16,596	29.06	0
Newport City of	140	1,233	8.81	0
St Paul Park City of	3	587	195.54	0
Landfall City of	0	0	0.00	0
Stillwater City of	0	0	0.00	0
Willernie City of	0	0	0.00	0
Oak Park Heights City of	258	38,281	148.38	0
St Marys Point City of	0	0	0.00	0
Lakeland City of	1	15	14.85	0
Lake St. Croix Beach	0	0	0.00	0
Pine Springs City of	0	0	0.00	0
Cottage Grove City of	5,808	162,139	27.92	2,485
Woodbury City of	9,076	296,797	32.70	0
Oakdale City of	466	23,382	50.18	0
Hastings City of	0	0	0.00	0
White Bear Lk City of	0	0	0.00	0
Washington County Total	81,468	1,463,019	17.96	15,122
				257,035
				21,340
				17.00
				1.41

Appendix 3: Total farmland preservation program tax expenditures, taxes payable 1993

	<u>Total Acreage</u>	<u>Total Tax Expenditures</u>	<u>Per Acre</u>
Anoka County:			
Burns Town of	11,938	87,231	7.31
Columbus Town of	4,480	38,460	8.58
Linwood Town of	3,894	27,424	7.04
Oak Grove Town of	8,357	75,406	9.02
Anoka City of	88	15,658	177.93
Bethel City of	38	110	2.89
Andover City of	5,192	69,397	13.37
Centerville City of	431	5,960	13.83
Columbia Heights City of	0	0	0.00
Circle Pines City of	0	0	0.00
Fridley City of	0	0	0.00
Lexington City of	0	0	0.00
Coon Rapids City of	181	9,119	50.38
Ramsey City of	2,834	40,106	14.15
Lino Lakes City of	4,338	84,950	19.58
East Bethel City of	6,615	50,700	7.66
Hilltop City of	0	0	0.00
St Francis City of	5,164	30,039	5.82
Ham Lake City of	8,493	61,807	7.28
Blaine City of	4,354	74,959	17.22
Spring Lake Park City of	0	0	0.00
<b>Anoka County Total</b>	<b>66,397</b>	<b>671,324</b>	<b>10.11</b>

Appendix 3: Total farmland preservation program tax expenditures, taxes payable 1993

	<u>Total Acreage</u>	<u>Total Tax Expenditures</u>	<u>Per Acre</u>
Carver County:			
Benton Town of	13,767	230,930	16.77
Camden Town of	9,711	186,399	19.19
Chaska Town of	37	532	14.37
Dahlgren Town of	11,186	169,488	15.15
Hancock Town of	6,217	115,153	18.52
Hollywood Town of	6,475	140,401	21.68
Laketown Town of	3,392	68,999	20.34
San Francisco Town of	3,005	51,919	17.28
Waconia Town of	5,302	116,189	21.91
Watertown Town of	4,634	73,617	15.89
Young America Town of	13,901	239,351	17.22
Carver City of	562	6,671	11.87
Chaska City of	1,052	13,814	13.13
Cologne City of	0	0	0.00
Hamburg City of	0	0	0.00
Mayer City of	0	0	0.00
New Germany City of	0	0	0.00
Norwood City of	0	0	0.00
Victoria City of	1,346	37,751	28.05
Waconia City of	0	0	0.00
Watertown City of	0	0	0.00
Young America City of	0	0	0.00
Chanhassen City of	2,196	58,173	26.49
<b>Carver County Total</b>	<b>82,783</b>	<b>1,509,387</b>	<b>18.23</b>

Appendix 3: Total farmland preservation program tax expenditures, taxes payable 1993

	<u>Total Acreage</u>	<u>Total Tax Expenditures</u>	<u>Per Acre</u>
<b>Dakota County:</b>			
Castle Rock Town of	16,340	80,349	4.92
Douglas Town of	17,238	111,767	6.48
Empire Town of	12,560	84,177	6.70
Eureka Town of	14,193	76,453	5.39
Greenvale Town of	14,373	62,567	4.35
Hampton Town of	17,593	103,784	5.90
Marshan Town of	17,517	97,861	5.59
Nininger Town of	6,608	41,058	6.21
Randolph Town of	3,979	17,535	4.41
Ravenna Town of	5,742	23,535	4.10
Sciota Town of	8,048	43,659	5.42
Vermillion Town of	18,700	125,990	6.74
Waterford Town of	6,702	37,338	5.57
Coates City of	631	2,590	4.10
Farmington City of	4,560	52,475	11.51
Hampton City of	198	1,045	5.28
Inver Grove Ht City of	2,789	117,950	42.29
Lakeville City of	7,089	235,243	33.18
Mendota City of	0	0	0.00
New Trier City of	55	198	3.60
Randolph City of	360	862	2.39
Rosemount City of	8,123	116,718	14.37
South St Paul City of	0	0	0.00
Vermillion City of	488	1,885	3.86
West St Paul City of	39	8,505	218.08
Lilydale City of	0	0	0.00
Miesville City of	1,004	4,157	4.14
Mendota Heights City of	43	6,663	154.95
Sunfish Lake City of	47	5,650	120.21
Burnsville City of	157	18,264	116.33
Apple Valley City of	1,023	57,158	55.87
Eagan City of	1,125	124,821	110.95
Hastings City of	546	10,659	19.52
Northfield City of	0	0	0.00
<b>Dakota County Total</b>	<b>187,870</b>	<b>1,670,917</b>	<b>8.89</b>

Appendix 3: Total farmland preservation program tax expenditures, taxes payable 1993

	<u>Total Acreage</u>	<u>Total Tax Expenditures</u>	<u>Per Acre</u>
Hennepin County:			
Hassan Town of	7,238	46,970	6.49
Brooklyn Center City of	0	0	0.00
Champlin City of	376	11,435	30.41
Crystal City of	0	0	0.00
Deephaven City of	0	0	0.00
Edina City of	0	0	0.00
Excelsior City of	0	0	0.00
Golden Valley City of	0	0	0.00
Hopkins City of	0	0	0.00
Long Lake City of	0	0	0.00
Loretto City of	22	2,003	91.06
Maple Plain City of	0	0	0.00
Minnnetonka Beach City of	0	0	0.00
Mound City of	27	1,436	53.18
Osseo City of	0	0	0.00
Richfield City of	0	0	0.00
Robbinsdale City of	0	0	0.00
Rogers City of	848	13,683	16.14
St Bonifacius City of	46	5,095	110.77
St Louis Park City of	0	0	0.00
Spring Park City of	0	0	0.00
Tonka Bay City of	0	0	0.00
Wayzata City of	0	0	0.00
Medicine Lake City of	0	0	0.00
Woodland City of	0	0	0.00
Bloomington City of	957	167,987	175.54
New Hope City of	0	0	0.00
Maple Grove City of	3,702	90,483	24.44
Medina City of	4,467	169,293	37.90
Orono City of	114	22,122	194.05
Plymouth City of	1,185	56,930	48.04
Brooklyn Park City of	2,205	237,211	107.58
Greenwood City of	0	0	0.00
Minnnetonka City of	55	25,281	459.65
Shorewood City of	0	0	0.00
Independence City of	12,420	200,689	16.16
Greenfield City of	7,792	82,645	10.61
Corcoran City of	13,496	115,132	8.53
Minnetrissa City of	7,775	146,318	18.82
Eden Prairie City of	2,222	246,903	111.12
Chanhassen City of	0	0	0.00
Dayton City of	6,066	76,609	12.63
Hanover City of	349	4,380	12.55
Rockford City of	9	308	34.24
Fort Snelling	0	0	0.00
Minneapolis City of	0	0	0.00
MSP International Airport	0	0	0.00
St Anthony City of	0	0	0.00
<b>Hennepin County Total</b>	<b>71,371</b>	<b>1,722,912</b>	<b>24.14</b>

Appendix 3: Total farmland preservation program tax expenditures, taxes payable 1993

	<u>Total Acreage</u>	<u>Total Tax Expenditures</u>	<u>Per Acre</u>
Ramsey County:			
White Bear Town of	71	3,778	53.21
New Brighton City of	9	2,139	237.67
North St Paul City of	0	0	0.00
Roseville City of	0	0	0.00
Falcon Heights City of	0	0	0.00
Lauderdale City of	0	0	0.00
Arden Hills City of	0	0	0.00
Little Canada City of	0	0	0.00
North Oaks City of	0	0	0.00
Maplewood City of	22	20,532	933.26
Shoreview City of	9	991	110.14
Vadnais Heights City of	50	11,088	221.77
Mounds View City of	0	0	0.00
Gem Lake City of	0	0	0.00
State Fair Grounds	0	0	0.00
Blaine City of	0	0	0.00
Spring Lake Park City of	0	0	0.00
St Paul City of	9	3,790	421.11
St Anthony City of	0	0	0.00
White Bear Lk City of	4	1,479	369.83
<b>Ramsey County Total</b>	<b>174</b>	<b>43,797</b>	<b>251.71</b>



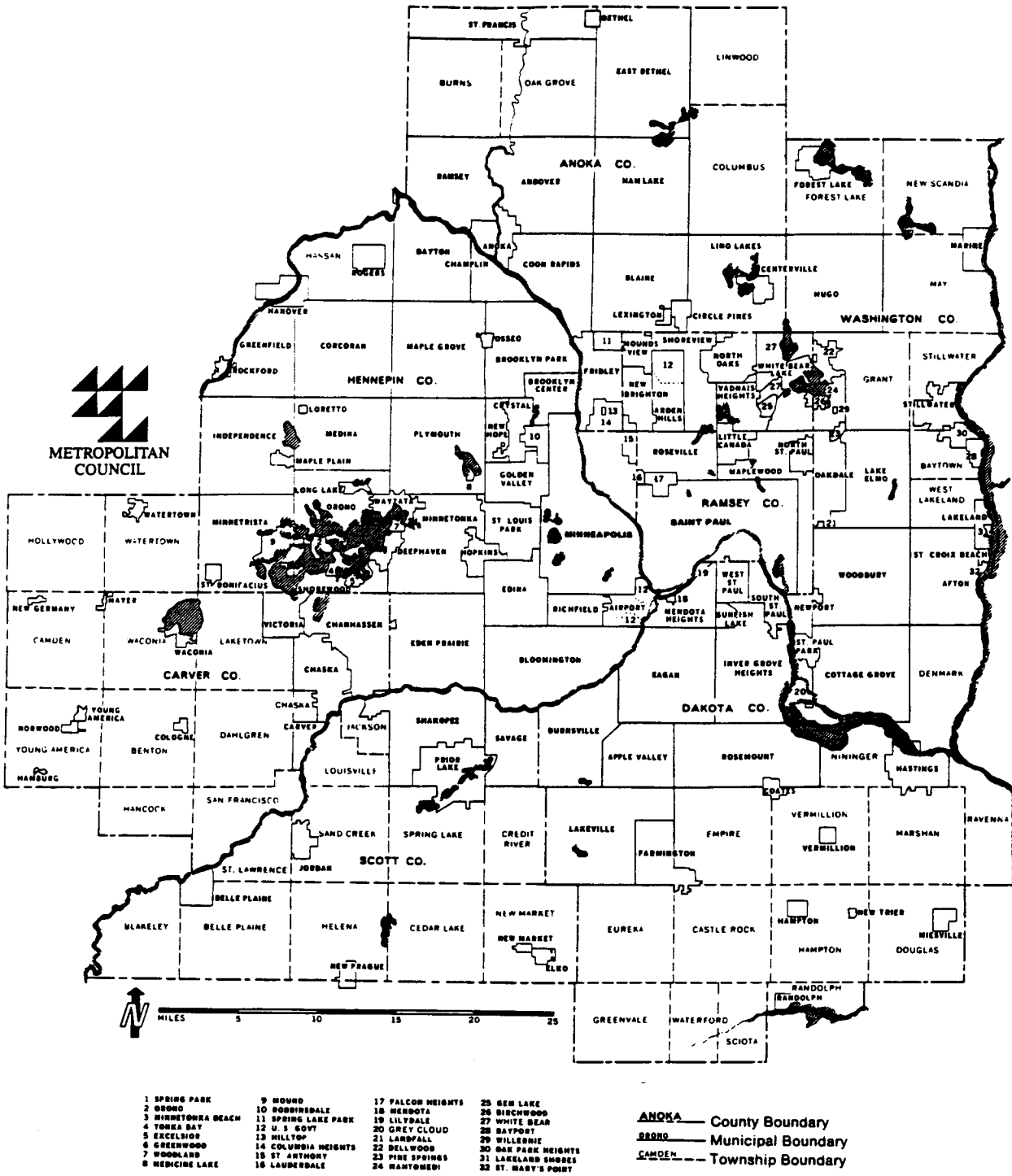
Appendix 3: Total farmland preservation program tax expenditures, taxes payable 1993

	<u>Total Acreage</u>	<u>Total Tax Expenditures</u>	<u>Per Acre</u>
Scott County:			
Belle Plaine Town of	16,983	35,870	2.11
Blakeley Town of	9,635	21,554	2.24
Cedar Lake Town of	9,975	21,453	2.15
Credit River Town of	3,544	9,290	2.62
Helena Town of	16,094	37,239	2.31
Jackson Town of	1,576	2,774	1.76
Louisville Town of	3,371	10,527	3.12
New Market Town of	7,910	19,817	2.51
St Lawrence Town of	3,470	7,624	2.20
Sand Creek Town of	13,195	31,290	2.37
Spring Lake Town of	8,443	17,681	2.09
Belle Plaine City of	859	2,436	2.84
Elko City of	463	1,590	3.43
Jordan City of	49	29	0.59
New Market City of	1	3	3.30
Prior Lake City of	2,537	12,380	4.88
Savage City of	1,124	2,718	2.42
Shakopee City of	3,907	34,037	8.71
New Prague City of	10	20	1.96
Scott County Total	103,146	268,332	2.60

Appendix 3: Total farmland preservation program tax expenditures, taxes payable 1993

	<u>Total Acreage</u>	<u>Total Tax Expenditures</u>	<u>Per Acre</u>
Washington County:			
Baytown Town of	2,623	46,235	17.63
Denmark Town of	15,166	148,797	9.81
Forest Lake Town of	5,915	39,546	6.69
Grant Town of	5,457	130,989	24.00
May Town of	11,704	219,842	18.78
New Scandia Town of	9,367	96,198	10.27
Grey Cloud Island Town of	543	2,074	3.82
Stillwater Town of	4,127	56,277	13.64
West Lakeland Town of	2,616	48,053	18.37
Afton City of	6,195	126,398	20.40
Bayport City of	0	0	0.00
Birchwood City of	0	0	0.00
Dellwood City of	38	2,140	56.31
Forest Lake City of	71	1,308	18.43
Hugo City of	9,427	85,222	9.04
Lake Elmo City of	4,487	118,119	26.32
Lakeland Shore City of	0	0	0.00
Mahtomedi City of	46	1,939	42.16
Marine-On-St.Croix City of	571	16,596	29.06
Newport City of	140	1,233	8.81
St Paul Park City of	3	587	195.54
Landfall City of	0	0	0.00
Stillwater City of	0	0	0.00
Willernie City of	0	0	0.00
Oak Park Heights City of	258	38,281	148.38
St Marys Point City of	0	0	0.00
Lakeland City of	1	15	14.85
Lake St Croix Beach City of	0	0	0.00
Pine Springs City of	0	0	0.00
Cottage Grove City of	8,293	220,026	26.53
Woodbury City of	9,076	296,797	32.70
Oakdale City of	466	23,382	50.18
Hastings City of	0	0	0.00
White Bear Lk City of	0	0	0.00
<b>Washington County Total</b>	<b>96,590</b>	<b>1,720,054</b>	<b>17.81</b>

Appendix 4: Twin Cities Metropolitan Area boundaries, 1990



Source: Metropolitan Council