Frey, here’s the cabin tax info.

Here is the table for 2001

[http://www.revenue.state.mn.us/propertytax/reports/ptbulletin\_01.pdf](http://www.revenue.state.mn.us/propertytax/reports/ptbulletin_01.pdf" \t "_blank)

Use Net Taxes, Table 40 beginning on p. 247. In 2001, they called it Seasonal Rec Residential and it was actually listed under agricultural property for some reason. It’s not any more.

And attached is the Excel spreadsheet that the Dept of Revenue made for me for 2016. Now they call it Cabin Tax – you’ll see the column.

My idea is that we compare the Cabin Tax to the (Residential Homestead + Res Non Homestead) for each county in the lakes area of MN. We see what % of overall residential property taxes in the county were paid for by cabins in 2001 vs. 2016. Pretty sure we’ll find that cabins are paying a higher percentage in 2016 than they were 15 years ago. We could also look at county property taxes overall and see what % is paid by cabins. But since we’d be including commercial & industrial property, the cabins would be unlikely to be paying a majority of property taxes overall. But they very well could be paying the majority of \***residential**\* property taxes.

Then that leads to the second part of the equation. I’m assuming that there has been a dramatic rise in cabin property values over the last 15 years. This is where Mary Jo said we could tap into a database and get the total number of cabin properties in each county – if the number of properties has stayed relatively the same, but the taxes paid have gone up a lot, then you have an indication that the property values have risen. And of course some part of it could be that the counties have raised their property taxes over the 15 years, too.

The counties I have in mind looking at are:

Aitkin

Mille Lacs

Crow Wing

Morrison

Itasca

Cass

Becker

Otter Tail

Hubbard

Clearwater

We could add some others, but those seem to me like the core of the lakes region.