

Marshall Cemetery Association
703 Lawrence Street
Marshall, MN 56258

April 15, 2019

Marshall City Council
Marshall City Hall
Marshall, MN 56258

Dear Council Members,

We are the Board of Directors of the non-profit Marshall Cemetery Association, which owns and operates the Marshall Cemetery. The Cemetery is a public cemetery, serving the communities in and around Marshall, MN. The cemetery owns a total of 47 acres, 20 acres of which are currently used for the cemetery proper. Twelve acres are maintained in grassed buffers and 15 acres are used for cropland. In the 122 years since the Marshall Cemetery Association was incorporated, those acres not needed for burials have always been farmed and the proceeds used solely to operate and maintain the cemetery.

In 2013, for the first time, the Marshall City Assessor determined that the cropland was subject to local property taxes. The assessed taxes, based on property classifications determined by the assessor, have been as high as 95% of the rental income we received from the cropland. Even with the increase in rent we were able to negotiate this year, the property taxes will be over to 75% of our rental income.

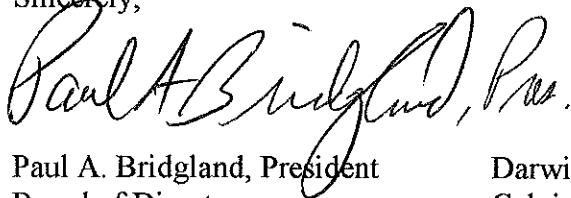
Minnesota House of Representatives Bill **H.F. 2620** and Minnesota Senate Bill **S. F. 2647 - Charitable Farmland Property Tax Exemption Established** directly address this issue, making property owned by a public hospital, house of worship or cemetery and used for the production of agricultural products exempt from property taxes, provided that any proceeds from the sale of the agricultural products are used to support the mission of the public hospital, house of worship or cemetery.

The assessed property taxes have had a significant negative impact on our immediate and long-term ability to operate and maintain the cemetery. If we are unable to continue, by law the cemetery would become the responsibility of either the city of Marshall or Lyon County (or both)—at a much higher annual cost than the few thousand dollars collected in property taxes.

Financially, we believe it would be in the long-term best interests of both the Cemetery Association and our local governments if the cemetery was not assessed property taxes on that portion of the cemetery used for cropland. Unfortunately, current law does not allow it. House Bill **H.F. 2620** and Senate Bill **SF. 2647** would correct that, and as representatives of the Marshall Cemetery Association, we strongly urge you to support passage of these bills.

Thank you for your support.

Sincerely,



Paul A. Bridgland, President
Board of Directors
Marshall Cemetery Association

Darwin Leek, Vice-President
Calvin Barnett
James Jacobson
Ellie Sprik

Lyle Moseng, Secretary-Treasurer
Willard Engel
David Sprik
Randal Thordson