For Office Use Only

Name of applicant _____ *Assessment year* _____

Assessor's signature _____ *Date* _____

☐ *Approved*

☐ *Denied*

CR-OSD

Application for Deferment of Property Taxes and Assessment

Minnesota Open Space Property Tax Law (M.S. 273.112)

Please read the instructions before you complete this form. Sign, date, and turn this application in to the county assessor's office at least 60 days prior to January 2 to be eligible for the deferment in the following taxes payable year.

Property Information

To be completed by all applicants

Representative or Owner Last Name	First Name	Middle Initial

Title	Name of Organization

Type of Facility

☐ Golf Club ☐ Skiing ☐ Croquet ☐ Lawn Bowling

☐ Archery Range ☐ Firearms Range ☐ Polo Field ☐ Other Recreational Use (please specify) _____

Mailing Address

City	State	Zip code	County

Parcel ID or legal description of property (from tax statement or valuation notice)

Ownership and Use

To be completed by all applicants

Property is Owned by: ☐ Private Individual ☐ Corporation ☐ Other _____

Facilities are (check one):

☐ Open to the public

☐ For employees/guests only

☐ For members/guests only (if yes, answer questions A and B below and attach a copy of your membership policy)

A. How many members are in the club? _____

B. Does the club discriminate in membership requirements or selection on the basis of sex or marital status?

☐ Yes ☐ No

Golf Clubs Only

To be completed by golf clubs only

Is use of the golf club restricted on the basis of gender at any time? ☐ Yes ☐ No

If yes, how often (check all that apply?

☐ 1-2 days/week

☐ More than 2 days/week

☐ 1 weekend/month

☐ More than 1 weekend/month

Are gender restrictions applied equally? ☐ Yes ☐ No

If no, please explain _____

Are food/beverages available? ☐ Yes ☐ No

If yes, are they open to all members at all times? ☐ Yes ☐ No

Continued

Golf Clubs Only (Cont.)

Does golf club membership allow use of the golf course facilities by more than one adult per membership? ☐ Yes ☐ No

If yes, is use equally available to all adults entitled to use the golf course under the membership? ☐ Yes ☐ No

Are memberships or golfing privileges offered to the spouse of a member that provide greater or lesser access to the golf course than is provided to that person's spouse under the same or a separate membership? ☐ Yes ☐ No

If yes, do the terms of membership provide that one spouse may have no right to use the golf course at any time, while the other spouse has access to the golf course? ☐ Yes ☐ No

Is a membership category offered which entitles a member to a reduced rate of pay during restricted hours as established by the club? ☐ Yes ☐ No

If yes, do you have on record written requests by the members requesting such membership? ☐ Yes ☐ No

Sign here

Signature of Owner or Authorized Representative

By signing below, I certify that the above information is true and correct to the best of my knowledge, and I am the owner of the property or authorized representative of entity that owns the property for which Open Spaces is being claimed.

Signature of Owner	Phone	Date

Please mail completed application and required attachments to your county assessor.

Hennepin County Assessor's Office
300 S 6th Street, MC-213H
Minneapolis, MN 55487

Form CR-OSD Instructions

About Open Spaces

The Minnesota Open Space Property Tax Law provides for deferment of property taxes for some private outdoor recreational, open space and park land property which, due to residential or commercial pressures on the market, would otherwise receive property valuations in excess of Open Space values.

How to Apply

Application for deferment of taxes and assessment under the Open Space law must be made to the assessor of the taxing district where the property is located at least 60 days prior to January 2 of each year.

Required Documentation

In the case of property operated by private clubs having a membership of 50 or more or open to the public, the taxpayer must submit a copy of the membership policy with the application. Additionally, in the case of property devoted to golf, the taxpayer must submit a copy of the use schedule listing times that use is restricted on the basis of sex.

If necessary, the assessor may require proof by affidavit or other written verification from the owner of any type of property that the bylaws or regulations of the club meet the eligibility requirements of the program. Unless the county attorney determines otherwise this written verification will be sufficient proof of eligibility.

Requirements

Real estate shall be entitled to valuation and tax deferment under the Open Space law only if it is:

- actively and exclusively devoted to golf, skiing, polo, lawn bowling, croquet, or archery or firearms range recreational use or other recreational uses carried on at the establishment;
- five acres in size or more, except in the case of a lawn bowling or croquet green or an archery or firearms range;

Operated by:

- private individuals or, in the case of a lawn bowling or croquet green, by private individuals or corporations, and open to the public; or
- firms or corporations for the benefit of employees or guests; or
- private clubs having a membership of 50 or more or open to the public, provided that the club does not discriminate in membership requirements or selection on the basis of sex or marital status; and
- made available for use, in the case of real estate devoted to golf, without discrimination on the basis of sex during the time when the facility is open to use by the public or by members, except that use for golf may be restricted on the basis of sex no more frequently than one, or part of one, weekend each calendar month for each sex and no more than two, or part of two, weekdays each week for each sex.

Additional Requirements for Golf Clubs Only

If a golf club membership allows use of golf course facilities by more than one adult per membership, the use must be equally available to all adults entitled to use of the golf course under the membership, except that use may be restricted on the basis of sex as noted above. Memberships that permit play during restricted times may be allowed only if the restricted times apply to all adults using the membership.

A golf club may not offer a membership or golfing privileges to a spouse of a member that provides greater or less access to the golf course than is provided to that person's spouse under the same or a separate membership in that club, except that the terms of a membership may provide that one spouse may have no right to use the golf course at any time while the other spouse may have either limited or unlimited access to the golf course.

A golf club may have or create an individual membership category which entitles a member for a reduced rate to play during restricted hours as established by the club. The club must have on record a written request by the member for such membership.

A golf club that has food or beverage facilities or services must allow equal access to those facilities and services for both men and women members in all membership categories at all times. Nothing in this paragraph shall be construed to require service or access to facilities to persons under the age of 21 years or require any act that would violate law or ordinance regarding sale, consumption, or regulation of alcoholic beverages.

Penalties

Making false statements on this application is against the law. Minnesota Statutes, section 609.41 states that anyone giving false information in order to avoid or reduce their tax obligations is subject to a fine of up to $3,000 and/or up to one year in prison.

Use of Information

The information on this form is required by Minnesota Statutes, section 273.13 to properly identify you and determine if you qualify for this property tax program. If you do not provide the required information, your application may be delayed or denied. Your County Assessor may also ask for additional verification of qualifications.

Questions?

If you need help completing this application, contact your County Assessor. Your County Assessor's Office will provide this information in other formats upon request to persons with disabilities.