LFD Analysis of Residential Properties on Leased Public Land

No. of Forest Service Recreational Residences: 720
No. of likely identified Forest Service Recreational Residences: 546
No. of active cabins on DNRC leased land: 425
No. of likely identified cabins on DNRC leased land: 93
Total number of residential improvements on leased land used in analysis: 639/1,145

Estimated Taxes Paid by Properties on Leased Public Lands & Estimated Tax Impacts of a Homestead Rate in TY 2026			
	Tax Year		
	2024	2025	2026
Taxes Paid Estimate			
Identified Properties	$ 496,155	$ 313,697	$ 644,415
Full Properties	$ 928,263	$ 586,901	$ 1,205,646
Per-Property	$ 811	$ 513	$ 1,053
Tax Estimate With Reduced Rate			
Identified Properties			$ 252,332
Full Properties			$ 472,092
Per-Property			$ 412
Loss in State Revenue			
Identified Properties			$ (10,844)
Full Properties			$ (20,289)
Per-Property			$ (18)
Modeled Tax Shift			
Identified Properties			$ 381,239
Full Properties			$ 713,265
Per-Property			$ 623

Caveats & Explanations

The 639 residential improvements on leased land were identified by the LFD by examining legal descriptions and identifying geocodes on or close to public land, not with a direct identifier in the data.

The “Full Properties” fields contain the calculated tax impact for identified properties when extrapolated to the full number of properties.

Some of the identified likely properties have low assessed values. These may be sheds or other improvements rather than full dwellings.

Properties on public leased land are taxed based on the value of improvements, not the land underneath.