

**Subject** Qualified relatives for special agricultural homestead

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## Summary

This bill expands the list of relatives allowed to be actively farming a property in order for the property to be considered a special agricultural homestead; adding grandparent, stepchild, uncle, aunt, nephew, niece, and stepparent to the list of qualifying relatives (these would be added to the current list, see second bullet point below). This change would align the special agricultural homestead qualifying relatives list with the regular agricultural relative homestead qualifying relatives list.

Background: Generally, property owners must own and occupy a property to receive homestead status. However, special agricultural homestead allows certain property owners to receive homestead status on agricultural property they do not occupy. With some exceptions, these properties must meet the following conditions under current law:

- The property is at least 40 acres;
- The owner, the owner's spouse, or a grandchild, child, sibling or parent must actively farm the property;
- The owner and the person actively farming the property must be Minnesota residents;
- Neither the owner nor the owner's spouse claim another agricultural homestead in Minnesota; and
- Neither the owner nor the person actively farming the property lives farther than four townships or cities from the property.