

House Research Act Summary

CHAPTER: 203

SESSION: 2012 Regular Session

TOPIC: Horses

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Analyst: Colbey Sullivan

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Overview

In 2010, the legislature modified Minnesota Statutes, chapter 17, (Department of Agriculture) to state that (1) horses and other equines are livestock and (2) raising horses is an agricultural pursuit. That law also contains a provision stating that the legislature did not intend these changes to agricultural law to affect Minnesota Statutes, chapter 273, which governs the classification of land for property tax purposes.

This act further modifies chapter 17. It removes the 2010 provision asserting that the law has no bearing on the property tax treatment of horse farms under chapter 273. In its place, the act substitutes language stating that raising horses or participating in any other agricultural pursuit declared under chapter 17 does not require a county assessor to classify the property as a farm for property tax purposes. In other words, participating in an activity identified by the legislature as an agricultural pursuit (e.g., raising horses, llamas, or fish) does not - in of itself - qualify the person's property for preferential agricultural property tax classification. Assessors must also consider the size of the operation and other factors as required by Minnesota Statutes, chapter 273.

- 1 Not determinative for property classification.** States that participating in an agricultural pursuit identified in chapter 17 (e.g., raising horses, llamas, emus, etc.) is not determinative of whether the property qualifies as agricultural for property tax purposes.
- 2 Agricultural pursuit.** States that horse breeding, training, or boarding farms are an agricultural operation.
- 3 Repealer.** Repeals a provision of the law which states: "This section does not apply to the treatment of land used for raising horses under chapter 273."