

# HOUSE RESEARCH

## Bill Summary

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**Version:** As introduced

**Authors:** Penas and others

**Subject:** Property tax treatment of conservation lands

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### Section

1 Provides that property enrolled in the federal Conservation Reserve Program (CRP) or the state Conservation Reserve Program (RIM) qualifies for special agricultural homestead classification (the owner does not live on the property), provided that:

the owner is a Minnesota resident,

neither the owner nor the owner's spouse claims another agricultural homestead in Minnesota, and

the owner lives within four cities or townships from the property.

Under current law, CRP and RIM property qualifies for regular agricultural homestead classification when the owner, owner's spouse, son, daughter, grandson, or granddaughter (by blood or by marriage) lives on the property. However, if one of them does not live on the property, then CRP and RIM land does not qualify for homestead treatment since it is not considered to be "actively farmed." This bill extends homestead treatment to this type of land when neither the owner nor any qualifying relative lives on the land.

The provision is effective for taxes payable in 2002 and subsequent years.