

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 249

**DATE:** April 25, 2005

**Version:** As introduced

**Authors:** Westrom and others

**Subject:** Extends the special agricultural homestead to grandchildren

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### Overview

Extends the special agricultural homestead classification to grandsons and granddaughters. Effective for assessment year 2004 and thereafter, taxes payable in 2005 and thereafter.

#### Section

**1** **Agricultural homestead; special provisions.** Extends the special agricultural homestead classification and benefits to agricultural property that is actively farmed by the grandson or granddaughter of the property's owner or the owner's spouse. The "special agricultural homestead" allows someone who is actively farming the property, but is not living on the property to qualify for the agricultural homestead classification.

Under current law, property is eligible for this special provision if it is actively farmed by the owner, the owner's spouse, or the son or daughter of the owner or the owner's spouse. This bill adds "grandchildren" to who may actively farm the property and continue to receive the agricultural homestead classification.

Effective for 2004 assessment, taxes payable in 2005, and thereafter.