

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 2587  
**Version:** As introduced

**DATE:** March 22, 2010

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**Subject:** Allowing certain property owners to retain homestead status after flooding

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### Overview

H. F. 2587 allows taxpayers who had agricultural homesteads in Marshall County, and who were forced to move off their property due to the March 2009 floods, to continue to qualify for special agricultural homestead status for the 2010 and 2011 assessment years, if they meet certain conditions.

#### Section

- 1 Special agricultural homesteads.** Provides that agricultural land and buildings that were classified as class 2a homestead property for the 2008 assessment shall remain classified as agricultural homesteads for subsequent assessments, if:
- (1) The property owner abandoned the homestead dwelling located on the homestead property as a result of the March, 2009, floods;
  - (2) The property is located in Marshall County;
  - (3) The agricultural land and buildings remain under the same ownership for the current assessment year as existed for the 2008 assessment and continue to be used for agricultural purposes;
  - (4) The dwelling occupied by the owner is located in Minnesota and is within 50 miles of one of the parcels owned by the taxpayer; and
  - (5) The owner notifies the county assessor that relocation was due to the 2009 floods.
- Effective for assessment years 2010 and 2011, for taxes payable in 2011 and 2012.