

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 3107

**DATE:** March 22, 2010

**Version:** As introduced

**Authors:** Dettmer and others

**Subject:** Modifying definition of agricultural products; commercial boarding of horses

**Analyst:** Karen Baker, 651-296-8959  
Steve Hinze, 651-296-8956

This publication can be made available in alternative formats upon request. Please call 651-296-6753 (voice); or the Minnesota State Relay Service at 1-800-627-3529 (TTY) for assistance. Summaries are also available on our website at: [www.house.mn/hrd](http://www.house.mn/hrd).

---

### Overview

H.F. 3107 modifies the definition of agricultural products relating to the commercial boarding of horses to include horse training and riding instruction on property that is used for raising pasture to graze horses or raising or cultivating other agricultural products.

#### Section

- 1 Agricultural products; commercial boarding of horses.** Under current law, property used for commercial boarding of horses is only eligible for agricultural classification when the property is also used to produce an agricultural product or products. This bill would broaden eligibility in two ways. First, it defines commercial boarding of horses to include land used for horse training and riding instruction. Second, it allows commercial horse boarding/training property to be considered agricultural as long as some of the land is devoted to grazing, provided that it meets the ten acre minimum requirement. This language is in response to a portion of the tax court's decision of *Sommerdorf v. Sherburne County* (File # 71-CV-08-752, January 21, 2010). This interpretation granted a broader agricultural classification than had previously been determined.

Effective for property taxes levied in 2010 and thereafter, for taxes payable in 2011 and thereafter.