

HOUSE RESEARCH

Bill Summary

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Subject: Modifying the Green Acres program

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Overview

H.F. 217 modifies the Minnesota Agricultural Property Tax Law (better known as the “Green Acres” program) by allowing any land enrolled in the program prior to 2008 to remain in the program indefinitely regardless of ownership, as long as it continues to be in agricultural use under the old (pre-2008) definition. It also allows land in government-sponsored conservation programs to be eligible for enrollment (as had been the case prior to 2008), allows property owners to withdraw a portion of their rural vacant land from the program without withdrawing all of it, and eliminates the seven-year payback for rural vacant land grandfathered-in to the program.

Section

- 1 Requirements.** Allows land enrolled in federal- and state-sponsored conservation programs such as RIM and CRP to be enrolled in Green Acres (as had been the case prior to 2008).
- 2 Property that no longer qualifies as agricultural under 2008 law changes.** This section allows property classified as rural vacant land to remain in Green Acres indefinitely, including allowing it to be reenrolled after a sale or transfer, provided that it continues to be used for agricultural purposes as defined by the old (pre-2008) definition. It also eliminates the seven-year payback for rural vacant land grandfathered-in under the 2008 changes, so that the payback for all enrolled lands is three years, as it was prior to 2008.

Effective for property taxes payable in 2010 and thereafter.