

the case of class 2b property, at the request of the owner. Further provides that if any back-taxes have been paid with respect to properties being reinstated to the program, the county must refund the additional taxes to the property owner.

Effective the day following final enactment.

- 7** **Covenants terminated.** Provides that any covenants entered into for the purpose of enrolling in the rural preserves program are terminated.
- 8** **Study required.** Requires the commissioner of revenue to explore alternative methods for valuing tillable and nontillable acreage enrolled in the Green Acres program or the Rural Preserves program, in consultation with the Department of Applied Economics at the University of Minnesota, the Minnesota Association of Assessing officers, and major farm groups. Requires the commissioner to make a report to the legislature describing the methodology to be used for the 2012 assessment prior to February 15, 2012.
- 9** **Repealer.** Repeals statutory section providing definitions for rural preserve conservation assessment plans.