

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 548
Version: First engrossment

DATE: March 15, 2011

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Subject: Agricultural property taxes

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Overview

This bill would expand eligibility for agricultural property tax treatment to include licensed game farms that produce game birds or waterfowl for sale. Currently, only those operations that produce these birds for use on a shooting preserve may be taxed at the lower agricultural property tax rate.

Minnesota Statutes, chapter 273, governs the classification of land for property tax purposes. County assessors use chapter 273 to determine the proper tax classification (e.g., residential, commercial/industrial, agricultural) of parcels of land.

Under chapter 273, agricultural land is, in general, land used to raise, cultivate, dry, or store agricultural products. The definition of "agricultural products" currently includes the production for sale of game birds and waterfowl, but only if these birds are bred and raised for use on a DNR-licensed shooting preserve.

- 1** **Class 2.** Expands the definition of "agricultural products" to include the production for sale of game birds and waterfowl by a DNR-licensed game farm.