



program between the effective date of the 2008 changes (May 21, 2008) and the effective date of this section must be reinstated to the program at the request of the owner, provided that the land meets the eligibility requirements provided under this legislation. Further provides that if any additional 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.

**5 Revisor's instruction.** Authorizes the revisor to correct internal cross-references.

**6 Repealer, reenactment, and revival.**

Paragraph (a) repeals a number of statutory sections that were created in 2008, 2009, or 2010. Specifically:

- Sec. 273.1108, which requires the Dept. of Revenue to make an annual report to the legislature on agricultural valuation and classification;
- Sec. 273.111, subd. 3a, which allows property that no longer meets the qualifications for Green Acres treatment because of the changes made in 2008 to remain in the program until the 2013 assessment;
- Sec. 273.111, subd. 9a, which provides that any property that is enrolled in Green Acres whose owner violates certain environmental laws on the property, is subject to payment of additional taxes; and
- Sec. 273.114, which establishes the rural preserve program (a program allowing property classified as rural vacant land to be taxed at a lower value, provided that the owner meets certain conditions and signs a covenant prohibiting development for at least 8 years).

Paragraph (b) provides that a number of statutes are "reenacted" to be exactly as they were prior to the 2008 session, specifically:

- Sec. 273.111, subd. 4, where the reenacted statute eliminates the requirement that the Commissioner of Revenue develop a fair and uniform method of determining agricultural values for property enrolled in Green Acres (and also eliminates a reference to a subdivision being repealed);
- Sec. 273.111, subd. 8, where the reenacted statute restores a reference to the reenacted section establishing a minimum income requirement, and eliminates the requirement that applicants for the program can be required to provide a copy of federal income tax forms showing farm income;
- Sec. 273.111, subdivisions 9 and 11, where the reenacted statutes restore references to the reenacted section establishing a minimum income requirement; and
- Sec. 273.1384, subdivision 2, which makes technical changes to the agricultural market value credit to conform to the redefined agricultural class 2a.

Paragraph (c) reenacts section 273.111, subdivision 6, which imposes a minimum income requirement of \$300 plus \$10 per tillable acre, or 33-1/3 percent of the total family income

of the owner, for property to be eligible for Green Acres treatment.