

**Subject** Special agricultural homestead requirements

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## Summary

This bill allows a property to qualify for special agricultural homestead if the owner of the property lives within the same county where the property is located, or within an adjacent county. Under current law, the property owner must live within four townships or cities of the property.

**Background:** Generally, property owners must own and occupy a property to receive homestead status. However, special agricultural homestead allows certain property owners to receive homestead status on agricultural property they do not occupy. With some exceptions, these properties must meet the following conditions under current law:

- The property is at least 40 acres;
- The owner, the owner's spouse, or a grandchild, child, sibling or parent must actively farm the property;
- The owner and the person actively farming the property must be Minnesota residents;
- Neither the owner nor the owner's spouse claim another agricultural homestead in Minnesota; and
- Neither the owner nor the person actively farming the property lives farther than four townships or cities from the property.