

2.1 (e) This subdivision shall not apply as a result of any of the following:

2.2 (1) a portion of qualified farm property consisting of less than one-fifth of the acreage
2.3 of the property is reclassified as class 2b property under section 273.13, subdivision 23, and
2.4 the qualified heir has not substantially altered the reclassified property during the three-year
2.5 holding period; ~~or~~

2.6 (2) a portion of qualified farm property classified as 2a property at the death of the
2.7 decedent pursuant to section 273.13, subdivision 23, paragraph (a), consisting of a residence,
2.8 garage, and immediately surrounding one acre of land is reclassified as 4bb property during
2.9 the three-year holding period, and the qualified heir has not substantially altered the property;
2.10 or

2.11 (3) a portion of qualified farm property consisting of less than one-fifth of the total
2.12 acreage is reclassified under section 273.13 during the three-year holding period, and the
2.13 qualified heir has not substantially altered the use of the reclassified property during the
2.14 three-year holding period.

2.15 **EFFECTIVE DATE.** The amendment to paragraph (b) is effective for estates of
2.16 decedents dying after December 31, 2018. The amendment to paragraph (e) is effective
2.17 retroactively for estates of decedents dying after June 30, 2011.