A bill for an act
relating to taxation; modifying requirements applicable to the green acres property tax program; amending Minnesota Statutes 2006, section 273.111, subdivisions 6, 8, 14.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 2006, section 273.111, subdivision 6, is amended to read:

Subd. 6. **Agricultural use.** Real property qualifying under subdivision 3 and used for agricultural production shall be considered to be in agricultural use provided that annually:

(1) at least 33-1/3 percent of the total family income of the owner is derived therefrom, or the total production income including rental from the property is $300 plus $10 per tillable acre; and

(2) it is devoted to the production for sale of agricultural products as defined in section 273.13, subdivision 23, paragraph (e).

Slough, wasteland, and woodland ~~contiguous to or surrounded by land that~~ is not entitled to valuation and tax deferment under this section ~~is considered to be in agricultural use if under the same ownership and management~~ unless it is used for agricultural production.

EFFECTIVE DATE. This section is effective for taxes payable in 2009, and thereafter.

Sec. 2. Minnesota Statutes 2006, section 273.111, subdivision 8, is amended to read:

Subd. 8. **Application.** Application for deferment of taxes and assessment under this section shall be filed by May 1 of the year prior to the year in which the taxes are payable.

Any application filed hereunder and granted shall continue in effect for subsequent years until the property no longer qualifies. Such application shall be filed with the assessor of the taxing district in which the real property is located on ~~such~~ the form ~~as may be~~ prescribed by the commissioner of revenue, and must include a copy of the Schedule F included in the most recently filed federal income tax return of the applicant. The assessor may require proof by affidavit or otherwise that the property qualifies under subdivisions 3 and 6.

EFFECTIVE DATE. This section is effective for applications filed after May 1, 2008.

Sec. 3. Minnesota Statutes 2006, section 273.111, subdivision 14, is amended to read:

Subd. 14. **Applicability of special assessment provisions.** This section shall apply to special local assessments levied after July 1, 1967, and payable in the years thereafter, but shall not apply to any special assessments levied at any time by a county or district court under ~~the provisions of~~ chapter 116A or by a watershed district under chapter 103D.

EFFECTIVE DATE. This section is effective for special assessments levied after May 31, 2008, or, as applied to special assessments levied before June 1, 2008, to property that initially qualifies for valuation under section 273.111, for taxes levied in 2008.