

the provisions of the act relating to personal property tax statements shall apply to the 1969 and subsequent assessments.

Approved May 15, 1969.

CHAPTER 417—S. F. No. 1133

An act relating to the defining of the acreage subject to the homestead property tax credit for agricultural lands and conforming the income tax credit thereto; amending Minnesota Statutes 1967, Sections 273.13, Subdivision 6, and 290.0601, Subdivision 9.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1967, Section 273.13, Subdivision 6, is amended to read:

Subd. 6. Homestead property tax credit; agricultural lands; class 3B. Agricultural land, except as provided by class 1 hereof, and which is used for the purposes of a homestead, shall constitute class 3b and shall be valued and assessed at 20 percent of the full and true value thereof. The property tax to be paid on class 3b property as otherwise determined by law not exceeding 80 acres, regardless of whether or not the true and full value is in excess of \$4,000, for all purposes except the payment of principal and interest on bonded indebtedness, shall be reduced by 35 percent of the tax; provided that the amount of said reduction shall not exceed \$250. *Valuation subject to relief shall be limited to 80 acres of land, most contiguous surrounding, or bordering the house occupied by the owner as his dwelling place, and, such other structures as may be included thereon utilized by the owner in an agricultural pursuit.* If the full and true value is in excess of the sum of \$4,000, the amount in excess of that sum shall be valued and assessed as provided for by class 3. The first \$4,000 full and true value of each tract of real estate which is rural in character and devoted or adaptable to rural but not necessarily agricultural use, used for the purpose of a homestead shall be exempt from taxation for state purposes; except as specifically provided otherwise by law.

Agricultural land as used herein, and in section 124.03, shall mean contiguous acreage of ten acres or more, primarily used during the preceding year for agricultural purposes. Agricultural use may in-

Changes or additions indicated by italics, deletions by ~~strikeout~~.

clude pasture, timber, waste, unusable wild land and land included in federal farm programs.

Real estate of less than 10 acres used principally for raising poultry, livestock, fruit, vegetables or other agricultural products, shall be considered as agricultural land, if it is not used primarily for residential purposes.

Sec. 2. Minnesota Statutes 1967, Section 290.0601, Subdivision 9, is amended to read:

Subd. 9. Property taxes accrued. Property taxes accrued means property taxes (exclusive of special assessments, delinquent interest and charges for service) levied on a claimant's homestead in 1967 or any calendar year thereafter pursuant to Minnesota Statutes 1965, Chapters 272 and 273. When a homestead is owned by two or more persons or entities as joint tenants or tenants in common and one or more persons or entities is not a member of claimant's household, "property taxes accrued" is that part of property taxes levied on such homestead as reflects the ownership percentage of the claimant and his household. For purposes of this paragraph property taxes are "levied" when the tax roll is delivered to the local treasurer for collection. When a claimant and his household own their homestead part of the preceding calendar year and rent the same or a different homestead for part of the same year "property taxes accrued" means only taxes levied on the homestead when both owned and occupied as such by claimant and his household at the time of the levy, multiplied by the percentage of 12 months that such property was owned and occupied by such household as its homestead during the preceding year. When a household owns and occupies two or more different homesteads in the same calendar year, property taxes accrued shall relate only to that property occupied by the household as a homestead on the levy date. Whenever a homestead is an integral part of a larger unit such as a farm, or a multi-purpose or multi-dwelling building, property taxes accrued shall be that percentage of the total property taxes accrued as the value of the homestead is of the total value except that the claimant may use the total property taxes accrued for the larger unit, but not exceeding ~~40~~ 80 acres of land, as described in section 273.13, subdivision 6, except as the limitations of section 290.0608 apply. For the purpose of sections 290.0601 to 290.0617, the "unit" refers to that parcel of property covered by a single tax statement of which the homestead is a part.

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