

## CHAPTER 473H

## METROPOLITAN AGRICULTURAL PRESERVES

473H.06 Notification.  
473H.10 Ad valorem property taxes.

473H.11 Limitation on certain public projects.  
473H.12 Protection for normal farm practices.

**473H.06 NOTIFICATION.**

*[For text of subds 1 to 4, see M.S.1992]*

Subd. 5. The metropolitan council shall maintain agricultural preserve maps, illustrating (a) certified long term agricultural lands; and (b) lands covenanted as agricultural preserves. The council shall make yearly reports to the department of agriculture and such other agencies as the council deems appropriate.

*[For text of subds 6 and 7, see M.S.1992]*

**History:** 1993 c 163 art 1 s 33

**473H.10 AD VALOREM PROPERTY TAXES.**

*[For text of subds 1 and 2, see M.S.1992]*

Subd. 3. **Computation of tax; state reimbursement.** (a) After having determined the market value of all land valued according to subdivision 2, the assessor shall compute the net tax capacity of those properties by applying the appropriate class rates. When computing the rate of tax pursuant to section 275.08, the county auditor shall include the net tax capacity of land as provided in this clause.

(b) The county auditor shall compute the tax on lands valued according to subdivision 2 and nonresidential buildings by multiplying the net tax capacity times the total local tax rate for all purposes as provided in clause (a).

(c) The county auditor shall then compute the tax on lands valued according to subdivision 2 and nonresidential buildings by multiplying the net tax capacity times the total local tax rate for all purposes as provided in clause (a), subtracting \$1.50 per acre of land in the preserve.

(d) The county auditor shall then compute the maximum ad valorem property tax on lands valued according to subdivision 2 and nonresidential buildings by multiplying the net tax capacity times 105 percent of the previous year's statewide average local tax rate levied on property located within townships for all purposes.

(e) The tax due and payable by the owner of preserve land valued according to subdivision 2 and nonresidential buildings will be the amount determined in clause (c) or (d), whichever is less. The state shall reimburse the taxing jurisdictions for the amount of the difference between the net tax determined under this clause and the gross tax in clause (b). Residential buildings shall continue to be valued and classified according to the provisions of sections 273.11 and 273.13, as they would be in the absence of this section, and the tax on those buildings shall not be subject to the limitation contained in this clause.

The county may transfer money from the county conservation account created in section 40A.152 to the county revenue fund to reimburse the fund for the tax lost as a result of this subdivision or to pay taxing jurisdictions within the county for the tax lost. The county auditor shall certify to the commissioner of revenue on or before June 1 the total amount of tax lost to the county and taxing jurisdictions located within the county as a result of this subdivision and the extent that the tax lost exceeds funds available in the county conservation account. Payment shall be made by the state on December 26 to each of the affected taxing jurisdictions, other than school districts, in the same proportion that the ad valorem tax is distributed if the county conservation

account is insufficient to make the reimbursement. There is annually appropriated from the Minnesota conservation fund under section 40A.151 to the commissioner of revenue an amount sufficient to make the reimbursement provided in this subdivision. If the amount available in the Minnesota conservation fund is insufficient, the balance that is needed is appropriated from the general fund.

**History:** 1993 c 375 art 3 s 44

#### **473H.11 LIMITATION ON CERTAIN PUBLIC PROJECTS.**

Notwithstanding chapter 429, construction projects for public sanitary sewer systems and public water systems benefiting land or buildings in agricultural preserves shall be prohibited. New connections between land or buildings in agricultural preserves and sanitary sewers or water systems shall be prohibited. Public sanitary sewer systems, public storm water sewer systems, public water systems, public roads, and other public improvements built on, adjacent to, or in the vicinity of agricultural preserves after August 1, 1993, are deemed of no benefit to the land and buildings in agricultural preserves.

For purposes of this section, "public storm water sewer systems" means any wholly or partially piped system which is owned, operated, and maintained by the authority, that is designed to carry storm water runoff, surface water, or other drainage primarily for the benefit of land which is not in agricultural preserves.

**History:** 1993 c 141 s 1

#### **473H.12 PROTECTION FOR NORMAL FARM PRACTICES.**

Local governments and counties shall be prohibited from enacting or enforcing ordinances or regulations within an agricultural preserve which would, as adopted or applied, unreasonably restrict or regulate normal farm structures or farm practices in contravention of the purpose of sections 473H.02 to 473H.17 unless the restriction or regulation bears a direct relationship to an immediate and substantial threat to the public health and safety. This section shall apply to the operation of farm vehicles and machinery in the planting, maintenance and harvesting of crops and in the care and feeding of farm animals, the type of farming, and the design of farm structures, exclusive of residences.

**History:** 1993 c 141 s 2