

DODGE COUNTY ASSESSOR

GRANDFATHERING AN AGRICULTURAL HOMESTEAD

Property of less than 10 acres that was homesteaded by its owner for the 1998 assessment is grandfathered in as an agricultural homestead if:

- 1. The parcel on which the house is located is contiguous on at least two sides to either agricultural land, land owned or administered by the U.S. Fish and Wildlife Service, or land administered by the DNR on which payments in lieu of taxes are made under sections 477A.11 to 477A.14; AND**
- 2. The owner also owns a noncontiguous parcel of agricultural land that is at least 20 acres in size; AND**
- 3. The noncontiguous land is located not farther than four townships, cities or a combination thereof from the homestead; AND**
- 4. The agricultural use value of the noncontiguous land and farm buildings is equal to at least 50% of the market value of the house, garage and one acre of land. (M.S. 273.124, subdivision 14, paragraph (a))**

Notes:

- This homestead is granted in the name of the owner/occupant.
- Homesteads can no longer be established under this provision, but homesteads granted under this provision for the 1998 assessment may continue regardless of the subsequent use of the adjoining parcels.
- Once the ownership changes, however, grandfathering under this provision must expire.
- Even if the only noncontiguous parcel is at least 20 acres, but not classed as agricultural, homesteads under this provision should not be allowed.