

DODGE COUNTY ASSESSOR AGRICULTURAL CLASSIFICATION

A real estate parcel qualifies as an agricultural parcel and should be classified as 2a (agricultural homestead) or 2b (agricultural non-homestead) property if:

1. The parcel is a contiguous acreage of ten acres or more used during the preceding year for *agricultural purposes*.
2. Contiguous acreage on the same parcel, or contiguous acreage on an immediately adjacent parcel under the same ownership, may also qualify as *agricultural land*, but only if it is pasture, timber, waste, unusable wild land, or land included in state or federal farm programs.
3. Real estate, excluding the house, garage, and immediately surrounding one acre of land, of less than ten acres that is exclusively and intensively used for raising or cultivating *agricultural products*, shall be considered as *agricultural land*. (M.S. 273.13, Subd. 23 (c) & (d))

Notes:

- *Agricultural purpose* is defined as: The raising or cultivation of *agricultural products* or enrollment in the Reinvest in Minnesota (RIM) program under sections 103F.501 to 103F.535 or the federal Conservation Reserve Program (CRP) as contained in Public Law Number 99-198. (M.S. 273.13, Subd. 23 (c)) To be included in the 10-acre threshold, acres enrolled in RIM and CRP must have been classed as agricultural before being enrolled.
- *Agricultural products* are defined as production for sale of:
 - Livestock, dairy animals, dairy products, poultry and poultry products, fur-bearing animals, horticultural and nursery stock described in sections [18.44](#) to [18.61](#), fruit of all kinds, vegetables, forage, grains, bees, and apiary products by the owner;
 - Fish bred for sale and consumption if the fish breeding occurs on land zoned for agricultural use;
 - The commercial boarding of horses if the boarding is done in conjunction with raising or cultivating agricultural products as defined in clause (1);
 - Property which is owned and operated by nonprofit organizations used for equestrian activities, excluding racing;
 - Game birds and waterfowl bred and raised for use on a shooting preserve licensed under section [97A.115](#);
 - Insects primarily bred to be used as food for animals;
 - Trees, grown for sale as a crop, and not sold for timber, lumber, wood, or wood products; AND
 - Maple syrup taken from trees grown by a person licensed by the Minnesota department of agriculture under chapter 28A as a food processor. (M.S. 273.13, Subd. 23 (e))
- Each parcel must qualify on its own merits without considering any multi-property linkage, valuation of the House, Garage and 1-acre Site (HGA), owner, or tenant of the property. The opposite of contiguous is separate or “stand-alone.”
- No parcel with less than 10 acres being used for *agricultural purposes* can be considered for an agricultural classification, except when it has been used *exclusively and intensively* for raising or cultivating *agricultural products* during the preceding year.
- *Exclusively* is interpreted to mean that the less-than-10-acre parcel, after excluding the HGA, has no other uses except for agricultural production.
- *Intensively* is interpreted to mean that the less-than-10-acre parcel, after excluding the HGA, is used to increase the agricultural productivity of the property with significant increases in the capital and labor inputs. Confinement hog, beef, or poultry confinement facilities and truck farms would be considered *intensive*, but row crops or an under-utilized dairy barn would not.

➤ A North Star Agricultural Class Questionnaire should be completed by the owner in those instances where the degree of intensity of the agricultural production on a parcel is unclear. The County Assessor will utilize this and other information to determine the appropriateness of an agricultural classification. The questions on this questionnaire are:

- How many acres do you own?
- How many acres do you rent?
- How many acres of the owned-land are tillable? How many are pasture?
- How many acres were tilled in the most recent year? How many were pastured?
- What crops were raised in the most recent year, if any?
- What was the gross income from your acreage last year?
- Do you declare income and losses from farming on your Federal tax return?
- Do you raise any livestock for production and sale? If so, what kind and how many?
- How many animals were raised last year and sold?
- How many were sold to a meat processor? How many to individuals?
- How many were raised for your own personal use?
- Were any crops raised to feed livestock? What quantity was raised and fed?
- What was done with crops that were not sold or used to feed livestock?
- Are there any farm buildings located on your property?
- If so, what kind, what age, and what use are each of those buildings?
- Have you invested in any new farm buildings other than your house and garage?
- If so, what kind, when were they built, and what did they cost?
- Do you own any farm machinery? If so, what kind?
- Is any of your land rented out for cropland? If so, how many acres?
- Is any of your land rented out for pasture? If so, how many acres?
- If so, how many acres or which buildings and for what purposes?
- Is any of your land enrolled in any government program?
- If so, how many acres and in which program?