

FAQs - Agricultural Preserve Program

Q1. What is the Agricultural Preserve Program?

- "Agricultural Preserve" is governed by Minnesota Statute 473H ([view the statute on the State of Minnesota Web site](#)).
- The Agricultural Preserve Program is designed to value and tax qualifying agricultural property located in the metropolitan area, in a manner similar to out-state Minnesota.
- Market Values for Agricultural Preserve property are based on sales of similar agricultural property not located in a metropolitan area.

Q2. What is required to enroll in the Agricultural Preserve Program?

- The property must be zoned as long-term agricultural by the local community, with a maximum residential density of one house per forty acres.
- The parcel must (normally) be forty acres in size, however, smaller tracts may qualify in certain instances.
- The property must be used for Agricultural purposes as defined in accordance with Minnesota Statute 273.13 subdivision 23
- The owner(s) apply for Agricultural Preserve with the Local City or County for property located within a Township
- The owner signs an eight-year perpetual covenant/agreement to leave the property in agricultural use, and farm it according to at least one of the provisions outlined in MS 273.13, subd 23
- The Agricultural Preserve application must be filed with the County Recorder.
- Contact Scott County Property and Taxation Services at 952-496-8167 for more information.

Q3. Who can qualify and who has approval authority?

- All owners of qualifying agricultural property may apply regardless of homestead status.
- The Local City or the County, for Township properties, approves or denies the application.
- The Agricultural Preserve agreement transfers with the land if it is sold, and does not remain with the owner.

Q4. What are the property tax benefits of Agricultural Preserves?

- There is no deferred tax like there is in "Green Acres."
- Certain Special assessments cannot be levied on Agricultural Preserve property.
- Annual property taxes are based on the agricultural market value only.
- An additional property tax credit of \$1.50 per acre is applied; or the tax calculated using 105% of the statewide average tax rate is used if that tax is less than calculated using the \$1.50 per acre credit.

Q5. How do I get out of Agricultural Preserve?

- The owner(s) may file an "Expiration Notice" at any time and file the Expiration with the County Recorder.
- Eight years after the Expiration Notice is filed, the property is out of Agricultural Preserve. A waiver of the eight-year requirement may be granted only by action of the Governor due to some emergency.