

## Blue and Yellow – Can it be Green (Acres)?

### Course Description

This course will focus on the steps of approving Green Acres and Rural Preserve applications. We will look at the process of evaluating the information on the applications to determine if a property meets all the requirements of the Green Acres and Rural Preserve programs. Attendees will have the chance to participate in interactive activities and discussion to help the attendees better understand the qualifications and requirements.

### Course Outline

#### Introduction and Overview– 5 Minutes

We will review the learning goals of the class and provide a brief overview of the Green Acres and Rural Preserve programs.

#### Basic Green Acres Qualifications – 45 Minutes

We will cover the qualifications of the Green Acres program, focusing on the acreage, classification, and ownership requirements. This will consist of reviewing the qualification criteria and some scenarios exploring how they would be applied.

#### Primarily Devoted to Agricultural Use Requirement- 15 Minutes

We will cover the most recent reviews that the Department of Revenue has done with this program and the statutory references used to create the criteria. We will then review the new criteria to evaluate if a property meets the “primarily devoted to agricultural use” requirement.

#### Rural Preserve Qualifications- 10 Minutes

We will cover the basic qualifications of the Rural Preserve Programs, along with a brief example of how to apply the program.

#### Paybacks and Transfer Rules- 5 Minutes

We will review the process for how paybacks for Green Acres and Rural Preserve should be administered, along with the rules of what does or does not constitute a transfer.

### Evaluating Applications – 40 Minutes

In this section students will have the opportunity to review created applications and discuss in groups whether the applications would qualify for the programs. Activities and discussion facilitation will help the attendees better understand the qualifications and requirements.

## **Education Standards Met**

2.B.2 – Assessor can determine, based on the use of a property, which property tax classification it falls under without bias.

2.D.1 – Assessor is familiar with the various property tax programs and resources regarding the programs

2.D.2 – Assessor is aware of the eligibility requirements for various property tax programs.

2.D.3 – Assessor can apply the eligibility requirements to real life situations and independently determine eligibility and share program knowledge with the community they serve.

2.D.4 – Assessor can explain the benefits and possible consequences of enrollment in the various property tax programs and can explain to the community they serve.

## **Minnesota Statutes Referenced**

*273.111 - Agricultural Property Tax*

*273.114 - Rural Preserve Property Tax Program*

*273.13 - Classification of Property*