

**OPINION
53-110**

May 7, 1953 (OPINION)

TAXATION

RE: Exemption Farm Structures

Your letter of the sixth instant asking for an interpretation of the above section has come to my desk.

On February 19, 1947, this office gave an opinion prepared by I.A. Acker, which answers most of your questions. We are enclosing herewith a copy of this opinion. It seems not to have been included in the published opinions of the Attorney General for 1946 to 1948.

We are of the opinion that within the purview of the statute, there are but two classes of real property, to-wit, urban and agricultural or rural. Clearly, a lot in the corporate limits of a city or village is urban property. A lot in a small unincorporated village would probably be rural, if used for the home of a farmer and having thereon a granary, machine shed, or other building usually found on a farmstead.

It is further our opinion that a small tract of land whereon a farmer has his dwelling house, with or without other usual farm structures outside the corporate limits of a city or village and used as the center from which he conducts his farming operations and without regard to the nearness of his actual fields or pastures would be agricultural land and the buildings and other farm structures, if any, would be exempt from taxation under this statute. However, the dwelling of a business man situated as last above would not be exempt, even though he conducted farming operations in addition to his regular business.

It is practically impossible to envision all the possible situations which may arise, or to cover them all in a single opinion. It is our opinion that this exemption was intended to aid bona fide farmers only, and to encourage them to have adequate dwellings and other farm structures from which to operate a bona fide farm operation. Each situation must be solved in view of these considerations and the general law relating to tax exemptions as recited in the opinion prepared by Mr. Acker.

We agree in general with the analysis of the matter as stated in your letter.

ELMO T. CHRISTIANSON

Attorney General