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S.F. No. 245 – Expanding Qualified Relatives for Special Agricultural Homestead

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Date: January 21, 2025

SF 245 expands the qualified relatives required for special agricultural homestead for purposes of *unoccupied* agricultural property to include grandparents, stepparents, stepchild, uncle, aunt, nephew, and niece, of the owner or the owner's spouse.

Under current law, these relatives are considered a 'qualifying relative' for purposes of an *occupied* agricultural property, but not an *unoccupied* property. Should this proposal be enacted, the list of qualified relatives will be identical for occupied and unoccupied agricultural property and residential property.

Effective beginning with assessment year 2026.