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# **Commissioner's Exemptions**

List of Entities that Received Commissioner's Exemption under Minnesota Statutes Section 500.24

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# Introduction

This report is submitted pursuant to Minnesota Statues 500.24, Subdivision 3:

# Subd. 3. Farming and ownership of agricultural land by corporations restricted.

- (a) No corporation, limited liability company, pension or investment fund, trust, or limited partnership shall engage in farming; nor shall any corporation, limited liability company, pension or investment fund, trust, or limited partnership, directly or indirectly, own, acquire, or otherwise obtain any interest, in agricultural land other than a bona fide encumbrance taken for purposes of security. This subdivision does not apply to general partnerships. This subdivision does not apply to any agricultural land, corporation, limited partnership, trust, limited liability company, or pension or investment fund that meet any of the definitions in subdivision 2, paragraphs (b) to (f), (j) to (m), (p) to (x), (z), and (bb), has a conservation plan prepared for the agricultural land, and reports as required under subdivision 4.
- (b) A corporation, pension or investment fund, trust, limited liability company, or limited partnership that cannot meet any of the definitions in subdivision 2, paragraphs (b) to (f), (j) to (m), (p) to (x), (z), and (bb), may petition the commissioner for an exemption from this subdivision. The commissioner may issue an exemption if the entity meets the following criteria:
  - (1) the exemption would not contradict the purpose of this section; and
- (2) the petitioning entity would not have a significant impact upon the agriculture industry and the economy.

The commissioner shall review annually each entity that is issued an exemption under this paragraph to ensure that the entity continues to meet the criteria in clauses (1) and (2). If an entity fails to meet the criteria, the commissioner shall withdraw the exemption and the entity is subject to enforcement proceedings under subdivision 5. The commissioner shall submit a report with a list of each entity that is issued an exemption under this paragraph to the chairs of the senate and house of representatives agricultural policy committees by October 1 of each year.

# Commissioner's Exemptions

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1 Anna Mae E Deters Revocable Trust

750 Railroad Avenue Apt 108

Sauk Center, MN 56378

a) Trust was created for estate planning purposes. Spouse is in nursing home and family members are farming the land, which is 185 acres in Stearns County.

# 2 Askegaard Real Estate Holdings, LLLP

3920 3<sup>rd</sup> Street South

Moorhead, MN 56560

a) 160 acres in Clay County. Father has owned the land since 1968, and now owns a life estate in the land, with the company having a remainder interest. Company is owned by the siblings of the father. Land is currently being farmed. Transaction was done for estate planning purposes.

#### 3 Baby Owl LLC

5216 Highland Road

Minnetonka, MN 55345

- a) 300 acres in Benton County. Land has been in the family since 1907 and four generations. The members are all siblings. Land is rented to a local producer. The intent of the siblings is to keep the land in farm production.
- 4 Bel Acres, LLC

525 Walnut Street

Cold Spring, MN 56320

- a) 170 acres in Stearns County. Parents owned the land and sold to siblings, who formed LLC to obtain the money to buy the land. Land is either CRP or farmed by local farmer, to which the family wants to continue to rent to.
- 5 Belvidere Farm, LLC

8075 330<sup>th</sup> St W

Northfield, MN 55057

- a) 225 acres in Goodhue County. Land has been in the family since the 1800s. Members are all siblings. The farm is rented out to family members. LLC was set up for estate planning purposes.
- 6 Berry Pallets, Inc.

804 North Craig Street

Janesville, MN56048

a) 160 acres, farmed by brother of sole shareholder. Parents of shareholder live on the land. Corporation was set up so land was not foreclosed upon.

7 Blakemore Farm Trust

5086 marsh Field Road

Sarasota, FL34235

- a) 448 acres in Martin County, the land has been in family since 1800s. Land was put into family trust in order for it to stay in the family.
- 8 Bussler Management, Inc.

North Main Street, P.O. Box 431

Winthrop, MN55396

- a) Seven sibling shareholders. Own 80 acres and is rented out
- 9 Camphill Village Minnesota, Inc.

Rt. 3 Box 249

Sauk Center, MN56378

- a) Land used for residential and vocational services to people with developmental disabilities.
- 10 CCSC, LLC

1620 north Nokomis

Alexandria, MN56308

- a) 214 acres owned by 3 relatives and a neighbor for hunting purposes. Neighbor's son will farm the land.
- 11 Cheryl L Mann Family Trust

155 1<sup>st</sup> Ave Southwest

RochesterMN55902

- a) Trust was set up as the result of death of young mother. Two children are beneficiaries. There are 14 acres leased out, with rental income given to beneficiaries.
- 12 Climax Development Corporation

Climax, MN56523

- a) Owns 52 acres in PolkCounty. Land purchased in 1976 for development, currently being rented out.
- 13 David Spinler Construction, Inc.

RR 4 Box 118

Austin, MN55912

a) Owns 230 acres in SteeleCounty. Purchased for the removal of gravel. As the gravel is extracted, the land is being filled and rented out for farming.

- 14 Daybreak Farms LLC
  - a) Owns 155 acres in Dakota County for financing only. They have leased the land to the Hmong American Farmers Association, who in turn help Hmong Farmers find access to farmland. Lease to own agreement with HAFA.

# 15 DJG Farms Properties

2181 Southwood

White Bear Lake, MN 55110

a) DJG Farm Properties owns 189 acres in Dakota county, whose members are siblings. The father of the siblings purchased the land in the 1950s, with one of the siblings owning the land after that. The land is for sale. Until it is sold, the land is rented out to a local producer.

#### 16 Edwin L. Traut Revocable Trust

1284 Huntington Avenue

Sartell, MN56377

a) 70 acres in Stearns county, land was put in trust for estate planning purposes. Trust is part of a family partnership

# 17 Erik John Pritchard Special Needs Trust

920 East 5<sup>th</sup> Street

Northfield, MN

a) Trust was set up by court order. 156 acres.

#### 18 Erlandson Farms, LLLP

2005 Cty Hwy 110

Fergus Falls, MN 56537

a) 400 acres in Otter Tail County. Parents have owned and farmed the land since 1994. They now have life-estate in property, with the siblings having a remainder interest through the LLLP. Land is rented and farmed by local farmer.

# 19 Eugene F. Perrier Irrevocable Trust

610 7th Avenue North

St. Cloud, MN56303

a) Trust was created for estate planning purposes. Land consisting of 200acres is rented out to local farmers.

#### Fair Plain Pork, Inc.

Mapleton, MN56065

a) Owns 40 acres in BlueEarthCounty, and it is currently owned by three individuals and two family farm corporations. Family has been farming for over 100 years.

#### Family Share Trust of Leroy J. Louwagie DTD 5/25/00

30494 Upper Creek Road

Evergreen, CO80439

a) Owns 538 acres in Lyon County. Trust was created for estate planning purposes. The land is rented to local producers.

# 22 FLDBL Company LLC

4304 92<sup>nd</sup> Circle NE

Circle Pines, MN 55014

a) Owns 700 acres in Swift County. Sole member of LLC is a sibling, and the land has been in the family since the 1930s. Currently farmed by a family member that is not a member of the LLC. LLC is a partner in a family farm partnership for tax and liability reasons.

Fowl Feathered Friends, Inc.

630 Main Street

Elk River, MN55330

a) Owns 240 acres in BigStoneCounty. Land was purchased for hunting and recreation, some of which is being rented to a farmer. In CRP or RIM as well.

# 24Fox Family Farm LLC

Pipestone, MN 56164

a) Owns 240 acres in Pipestone County. Land has been in the family since 1916, and was put into an LLC for estate management purposes. Land is farmed by local producers.

#### 25 Glenn Sylvester Family LLC

437 20<sup>th</sup> Ave

West Fargo, ND 58078

a) Owns 128 acres in Wabasha County. Land has been in the family since 1950s. Family actively farmed it in past, and rents it out to local producers. Father is deceased, mother resides on land, and the son is the sole member of LLC. Set up for estate planning purposes.

#### Gorman Farm, LLC

10235 Berkshire Rd

Bloomington, MN 55437

a) 80 acres in Hennepin County. Land has been in the family since 1912, with 4 generations owning the land. LLC was formed for estate planning purposes, with 9 siblings currently the members of the LLC. It is rented out to local producers.

# 27 Grace M. Barthelemy Revocable Trust

5810 Canary Road Northwest

Royalton, MN56373

a.) Trust was created for estate planning purposes. Agricultural land consists of 200 acres, and has been in the family for over 110 years.

#### 28 Granby Calf Ranch, LLC

817 North Main Street

Le Sueur, MN 56058

a) 60 acres in Nicollet County, and is a collaborative effort with the University of Minnesota to serve as an educational research site for the University, its college of veterinary medicine, and for educational outreach to the dairy industry.

# 29 Groeneweg Girls LTD

8991 St. Criox Road

Woodbury, MN 55125

a) 254 acres in Lyon county and has been in the family since 1917. Shareholders are all siblings and the land is rented to local producers. Entity was set up for estate planning purposes.

#### 30 Grover Jesme Farm LLC

a) Has an interest in 110 acres in Lac Qui Parle County. Land has been in the family for over 100 years. LLC's members were Mom and siblings, but now it is just siblings. Land is rented to local producers.

#### 31 Harriet O Hudrlik Residuary Trust

5502 Regis Trail NE

Fridley, MN55432

a) Owns 1/3 interest in 500 acres. Land has been in family for years. It was put into trust for estate planning purposes. The land is farmed by local producers.

# Heen Century Farms, LLC

RR 1 Box 165

Maynard, MN56260

a) Land used for educational and historical purposes.

# 33 Heritage Acres

827 Lake Avenue

Fairmont, MN56031

a) Land used for demonstration purposes.

#### 34 High Island Dairy, LLC

817 North Main Street

Le Sueur, MN 56058

a) 80 acres in Nicollet County, and is a collaborative effort with the University of Minnesota to serve as an educational/research site for the University, its college of veterinary medicine, and for educational outreach to the dairy industry. It is run by family members.

#### 35 Holte Farms, LLLP

2373 190<sup>th</sup> Ave

Ada, MN 56510

a) Limited partnership has a remainder interest in 74 acres in Norman County, and its partners are all siblings. The mother has owned and farmed the land since 1975, but now has a life estate on the property. The land is rented out to a local neighbor. The limited partnership was set up for estate planning purposes.

#### 36 Houlton Olson Family LLC

a) LLC owns 347 acres in Sherburne County. The family has owned the farmland since 1880, and has been in the family for four generations. Land was placed in the LLC for estate planning purposes, and they are planning on keeping it as agricultural land.

#### Hutchinson Technology, Inc.

40 West Highland Park Northeast

Hutchinson, MN55350

a) Owns 68.42 acres in McLeodCounty. Purchased in 1989 for future development. Currently rented to a farmer.

# 38 Ironwood Springs Christian Ranch

RR 1

Stewartville, MN55976

a) 80 acres used for youth ranch. Purchased in 1995. Hay, corn, and beans are grown.

#### J & C Farms, Inc.

103 2nd Avenue Southeast, Box 254

Spring Grove, MN55974

a) Owns 94 acres in HoustonCounty. Purchased for rock quarry, generally rented out farmland.

# 40 J Empey Development LLC

7760 France Ave S #1100

Edina, MN 55435

a) 550 acres in Dakota County, and has been in the family for four generations since 1900s. Members of LLC were originally Mom, who lived on farm, and siblings, but now it is just siblings and land is rented out to local producer. LLC was created for estate planning purposes.

#### 41 JMDB Pipestone LLC

12806 West Maya Way

Peoria, AZ 85383

a) LLC has an interest in 308 acres in Pipestone County. Land has been in the family for over a century and through 4 generations. LLC's members are siblings. The farm is rented to local farmer.

# 42 Kimberly Steffl Trust

29846 300<sup>th</sup> St

Redwood Falls, MN 56283

a) Trust is a shareholder in a family farm corporation that owns 1009 acres. Corporation was set up in 1980. Land is currently farmed by the family. Trust was set up for estate planning purposes.

#### 43 Langerud LLLP

11711 210<sup>th</sup> St N

Hawley, MN 56549

a) Limited partnership has a remainder interest in 300 acres in Clay county, and its partners are all related. The grandfather has owned and farmed the land, but now has a life estate on the property. The land is rented out to a local neighbor. The limited partnership was set up for estate planning purposes.

#### Lee H. Smith Disclaimer Trust

3000 St. Albans Road #115

Minnetonka, MN55305

a) Agricultural land has been in family for more than one hundred years. The 97 acres are rented out to local producers. It was created for estate planning purposes.

# 45 Leroy & Lila Bauer Family LLLP

1845 West 130<sup>th</sup> Street

Shakopee, MN 55379

a) Owns 687 acres in MorrisonCounty, but only 55 acres are farmable. The land is farmed by a local farmer. The land was purchased to be handed down to the family, and was put in an LLLP for estate planning purposes.

#### 46 Linder Farms, LLC

124 4th Ave NE

Hutchinson, MN

a) 88 acres has been in family for over 100 years. Is a "Century Farm." Land is intended to stay in the family, and is leased to the neighbors.

#### 47 Marcelle G. Leseth Revocable Living Trust

105 3rd Street North #406

Moorhead, MN56560

a) Trust was created for estate-planning purposes.

# 48 Mary Lou Regan Revocable Trust

11800 95th Avenue

North Maple Grove, MN55369

a) The trust was created for estate planning purposes. Land is rented out to local producers.

# 49 Maxine C. Shambour Revocable Trust Agreement

302 Windcrest Lane

New Prague, MN56071

a) The 192 acres was placed in a trust for estate planning purposes.

#### Melsha Farms LLC

40606 226<sup>th</sup> St

Arlington, MN 55307

- a) Has a half interest in 385 acres in Sibley County along with a family trust. Members are all siblings and it was created for estate planning purposes. Land has been in the family since the 1970s.
- Minnesota Valley Antique Farm Power and Machinery Association

5030 20th Avenue Southwest, P.O. Box 226

Montevideo, MN56265

a) Owns land for educational and demonstration purposes.

#### Morris Duck Pass, Inc.

Morris, MN56267

a) Land has been in family since 1960. Currently in CRP and used for hunting.

#### 53 NBF, Inc.

10548 Vessy Road

Bloomington, MN55437

a) 650 acres rented out to local farmer. Land has been in family since 1800's.

#### New Sweden Dairy, LLC

817 Main St

Le Sueur, MN 56058

a) 80 acres in Nicollet County. Sole member of LLC is another LLC. Both entities are made up of family members, and one of the family members actively farms. The LLC was set up for estate planning purposes.

#### Newburn Farms, LLC

Brian Alton, Atty

951 Grand Avenue

St. Paul. MN55105

a) Owns 240 acres in Nobles County, and has been in the family for over 50 years. Land is rented by local producer. The land was put into an LLC for estate planning purposes.

# Nicolas E Guetter Irrevocable Trust

2950 17<sup>th</sup> St South

Moorhead, MN 56560

a) 120 acres in Becker County. Trust is a partner in the Shell River Real Estate LLLP. Done for estate planning purposes.

# 57 Norman Orris Dahl Family LLLP

2525 S. University Dr Suite B

Fargo, ND 58103

a) Owns 400 acres in Norman and Mahnomen Counties. The partners are all relatives, and the land was put in to the LLLP for estate planning purposes to save the family farm.

# North Hamburg Properties

661 Park Ave

Hamburg, MN 55339

A) Family farm LLC has an interest in 80 acres in Carver County, and its members are all sisters. The land has been in the family for over 40 years. The father has transferred the land to the LLC and his daughters for estate and tax planning purposes. The land is rented out to a local neighbor.

#### North Shore, Inc.

2178 Miles Circle Northwest

Brainerd, MN56401

a) Land has been in shareholders family for over a hundred years. Last generation has farmed the land and local farmer now farms it.

#### 60 Pearl Harbor LLC

8050 West 78<sup>th</sup> St

Edina, MN 55439

a) Has an interest in 260 acres in Kanabec County. LLC's sole member is son, who inherited land from parents. Land is rented to local producer

#### R & R Nelson Farm, LLC

20732 Belle Lake Rd

Hutchinson, MN 55350

a) Owns 226 acres in Nicollet County, which has been in the family since the 1950s. Land was put in LLC for estate planning purposes, with mom residing on land and having a life estate in the property and siblings being the members of the LLC

#### R. A. Muecke Sand and Gravel, Inc.

2330 26th Street

Slayton, MN56172

a) Owns 80 acres in MurrayCounty. Purchased for development of sand and gravel, rented out for farming.

#### 63 R.O.B.I. Farms, Inc.

16044 County Road 28

Villard, MN56385

a) Owns 160 acres in PopeCounty. Currently being rented out.

# Randy Green-Wiese Limited Partnership II

3267 County Road 23

Gary, MN 56545

a) Operates 320 acres in Norman County. Sweet Daybreak LLC was set up as a partner in the partnership for estate planning purposes, and provides shares of American Crystal Company so that Mr. Green can farm the land.

#### 65 Rohwer Properties LLC

18918 585th St

DodgeCenter, MN55927

- a) Owns 434 acres in Dodge County. It has been in the family for 26 years. The land was held in trust, and now is an LLC, with the relatives as the members of the LLC. The land is rented to the parents, with one of the relatives helping out during planting and harvesting.
- 66 Ronald M Isdahl and Marlene L Nelson Revocable Trust

221 1<sup>st</sup> St

Brooten, MN56316

a) Trust was created for estate planning purposes. Land has been in family for 15 years and is currently being farmed by son.

#### 67 Schaap Investments

2305 East St. George Drive

Sioux Falls, SD 57101

a) 160 acres of land in Nobles County. Land was inherited and in the same family for generations. The land has been leased to the same family for over 50 years. They agreed to restriction that land can only be used for agricultural purposes.

# 68 Schaefer Family Farm, LLC

62693 Shorewood Drive

MadisonLake, MN 56063

a) 360 acres in trust for estate planning purposes. No intention to expand, as the hope is grandchildren will farm it.

# 69 Shady Lawn Farm LLC

20344 Babcock Ave

Lester Prairie, MN 55354

a) Has an interest in 70 acres in McLeod County. The LLC's members are siblings, and the land has been in the family since 1856. The land was farmed by family for three generations, and is now rented to local producers.

#### 70 Sheek, Inc.

23 North Lake, P.O. Box 57

Sherburn, MN56171

a) Owns approximately 200 acres for hunting purposes. Rents land to farmer to grow corn and soybeans.

#### 71 Shell River Real Estate LLLP

21125 County Hwy 25

Detroit Lakes, MN 56501

a) 120 acres in Becker County. Parents have owned the land since 1979, and now have life estate in property. Partnership has remainder interest, and the partners are all siblings of the parents. Set up for estate planning and medical assistance purposes. The land is rented out to local farmers.

#### 72 Star Thrower Farm LLC

5471 Zumbra Circle

Excelsior, MN55331

a) Partial interest in 100 acres in McLeodCounty. This LLC was set up for estate planning purposes, and is owned by another LLC, which is a husband and wife, who live and farm the land. The intent of the couple is to continue to live and farm the land.

#### 73 Star Thrower Properties LLC

5471 Zumbra Circle

Excelsior, MN55331

a) Partial interest in 100 acres in McLeodCounty. This LLC was set up for estate planning purposes, and is owned by another LLC, which is a husband and wife, who live and farm the land. The intent of the couple is to continue to live and farm the land.

74 Tiller Corporation, Inc.

10633 89th Avenue North

Maple Grove, MN55311

a) 563 acres owned/used in gravel operation, and rented to farmer.

# 75 Tischleder Snyder Farms, LLC

590 3<sup>rd</sup> St SW

Cokato, MN55321

a) Owns 107 tillable acres in StearnsCounty. The land has been owned by the family for three generations going back to 1919. The land was farmed by the family, but is now leased to a local producer. The future intent of the family is to maintain the land in farming.

#### 76 Totushek Farms LLC

805 Harrington St SW

Hutchinson, MN 55350

a) Owns 80 acres in McLeod County. Land has been in the family for over 100 years, and the members of the LLC are all siblings. Land is rented to local producer.

# 77 Triple H Enterprises LLC

a) Owns 80 acres in Washington County. Land has been in the family for over 80 years and 3 generations, and was put into an LLC for estate planning purposes.

#### 78 Valley Lake Corp.

10774 Stanek Drive

Little Falls, MN 56345

a) 160 acres owned by family for generations and is now rented out.

#### 79 Vreeman Construction Co. Inc.

10029 Highway 7, Southeast

Clara City, MN56222

a) Own 85 acres used for gravel operation, and rented to farmer.

#### WAG farms, Inc.

1765 Pinehurst Avenue

St. Paul, MN55116

a) 126 acres owned in Washington County. Land owned by family, now rented out.

#### Walden Prairie Farm, Inc.

P.O. Box 263

Pine River, MN56474

a) 240 acres owned by family. Rented out.

# Walnut Valley, Inc.

RR. 2 Box 66

Harmony, MN55939

a) 168 acres, rented out or in C.R.P.

#### Waltham Farm

516 South Water

Northfield, MN 55057

a) Family farm LLC owns 147 acres in Mower county. The land was purchased by grandparents of current owners in 1915. The parents of current owners resided or farmed the land until 1998. The cousin of the current owners has farmed the land since 1981. The transaction was done this way for estate planning purposes.

#### Wild Wing Farms, Inc.

904 Kandi Circle

Kandiyohi, MN56251

a) 152 acres rented out in MeekerCounty.

# Wilhelm Family Farm

210 Hillside Ave

Lanesboro, MN 55949

- a) Owns 240 acres in Fillmore County. Land has been in the family for over 50 years, and the members of the LLC are all siblings. Land is rented to a local producer.
- Willow Point Association of Minnesota, Inc.

1513 Marymar LN

Longville, MN 56655

a) Owns 48 acres in Stevens County that is used for hunting. Land is rented to local producer.

#### 87 Z & M Farms, LLLP

19479 210th Street

Audubon, MN 56511

a) 250 acres in Becker County. Parents have owned the land since 1971 and now have life estate in the land. Partnership has remainder interest, and is owned by the siblings of the parents. This was set up for estate planning purposes.

#### 88 Zimny Family Properties, LLC

2018 Autumn Drive Northwest

Alexandria, MN56308

a) Farm land has been in the family since 1912. Father has passed away and Mother has life estate in the property. Land is rented to local producers.

#### 89 Zut Trust

3555 Timmons Lane

Suite 800

Houston, TX 77027

a) Sole member of Daybreak Farms, LLC, which has an interest in 155 acres in Dakota County. Trust is set up to preserve farmland. Daybreak Farms, LLC was set up as a funding mechanism in order for the Hmong America Farmers Association to own the land and get access for Hmong farmers to farmland.