

# Summary Survey Results Properties Used for Horse Activities October 2010

Estimate number of properties where at least a portion of the property is used for the following horse activities:

## # of Properties

Region 1 Rice, Goodhue, Wabasha, Waseca, Steele, Dodge, Olmsted, Winona, Freeborn, Mower, Fillmore, Houston	Region 2 McLeod, Sibley, Nicollet, LeSueur, Blue Earth, Watonwan, Martin, Faribault	Region 3 Morrison, Stearns, Wright, Sherburne, Benton, Mille Lacs, Kanabec, Isanti, Chisago, Pine	Region 4 Koochiching, Itasca, Cass, Crow Wing, Aitkin, Carlton, St. Louis, Lake, Cook	Region 5 Rock, Nobles, Jackson, Pipestone, Murray, Cottonwood, Lincoln, Lyon, Redwood, Brown	Region 6 Big Stone, Stevens, Pope, Kandiyohi, Meeker, Renville, Chippewa, Yellow Medicine, Swift, LacQuiParle	Region 7 Traverse, Grant, Douglas, Todd, Wadena, Hubbard, Otter Tail, Becker, Clay, Wilkin	Region 8 Kittson, Roseau, Lake of the Woods, Marshall, Beltrami, Clearwater, Pennington, Red Lake, Polk, Norman, Mahnommen	Region 9 Hennepin, Ramsey, Dakota, Carver, Scott, Washington, Anoka
<i>(10 of 12 counties responded)</i>	<i>(7 of 8 counties responded)</i>	<i>(4 of 10 counties responded)</i>	<i>(7 of 9 counties responded)</i>	<i>(8 of 10 counties responded)</i>	<i>(10 of 10 counties responded)</i>	<i>(9 of 10 counties responded)</i>	<i>(11 of 11 counties responded)</i>	<i>(7 of 7 counties responded)</i>

Personal riding and recreation by the owner

< 100	3	3	1	2	6	9	3	7	3
100 - 200	3	2	1		1		1	3	
200 - 500	3	1	1	2					1
Over 500									1
Impossible to Determine	1	1	1	3	1	1	5	1	2

Commercial boarding of horses (owner charges a fee for boarding and caring for horses owned by others)

0 - 5	4	4	2	4	7	10	6	8	2
6 - 10	4	2	1	1			1	1	
11 - 20		1		2					1
21 - 30	1		1						1
31 - 40									1
41 +									1
Impossible to Determine	1				1		2	2	1

Property used for the breeding of horses

0 - 5	4	5	3	3	6	10	2	7	2
6 - 10	3	2						1	
11 - 20				2					3
21 - 30									
31 - 40									
41+	1								1
Impossible to Determine	2		1	2	2		7	3	1

		Region 1	Region 2	Region 3	Region 4	Region 5	Region 6	Region 7	Region 8	Region 9
Property used for training/showing horses (cutting, racing, etc.)	0 - 5	4	5	3	4	6	10	5	10	2
	6 - 10	3	2		2					
	11 - 20	2		1						1
	21 - 30									1
	31 - 40									
	41+									
Impossible to Determine		1			1	2		2	1	1
<b>In your county, how would you classify the following types of properties?</b>										
A 5-acre property with a house, garage, small barn, small pasture, and 3 of the owner's horses grazing the pasture.	Residential **	10	7	4	8	8	10	9	11	7
	Agricultural	---	---	---	---	---	---	---	---	---
A 10-acre property with a house, garage, small barn, small pasture, and 3 of the owner's horses grazing the pasture	Residential **	10	7	4	8	8	10	9	11	7
	Agricultural	---	---	---	---	---	---	---	---	---
A 12-acre property with a house, garage, 10 acre pasture, small barn, and 3 of the owner's horses grazing the pasture.	Residential **	8	5	4	8	1	8	8	11	7
	Residential/Ag	2	---	---	---	---	---	---	---	---
	Agricultural	---	2	---	---	5	1	---	---	---
	Res OR Ag	---	---	---	---	---	1	---	---	---
	Res/RVL	---	---	---	---	---	---	1	---	---
A 15-acre property with a house and garage, 10 acre pasture, and 3 of the owner's horses grazing the pasture in addition to several horses that are being commercially-boarded at the boarding facility located onsite.	Residential	2	3	2	2	3	1	2	9	4
	Residential/Ag	3	---	---	---	---	---	---	---	---
	Residential/Comm	5	2	2	4	1	7	6	2	2
	Agricultural	---	2	---	2	2	1	---	---	1
	Ag/Commercial	---	---	---	---	2	---	---	---	---
	Res OR Ag	---	---	---	---	---	1	---	---	---
Res/RVL/Commercial	---	---	---	---	---	---	1	---	---	

		Region 1	Region 2	Region 3	Region 4	Region 5	Region 6	Region 7	Region 8	Region 9
A 15-acre property with a house and garage, 10 acres hay sold to local farmers, 3 of the owner's horses grazing the pasture in addition to several horses that are being commercially-boarded at the boarding facility located onsite.	Residential	1	---	---	---	---	---	---	1	---
	Residential/Ag	2	---	---	---	---	---	---	---	3
	Agricultural	3	5	4	4	4	2	5	8	2
	Ag/Commercial	3	1	---	3	3	2	4	1	---
	Res/Commercial	---	1	---	1	1	5	---	---	---
	Res OR Ag	---	---	---	---	---	1	---	---	---
	Res/Ag/Comm	---	---	---	---	---	---	---	---	2
A 20-acre property with a house and garage, the property owner grows 10 acres of hay that is used to feed 3 horses that are commercially-boarded onsite.	Residential	1	3	1	---	---	1	---	3	---
	Residential/Ag	2	---	---	---	---	---	---	---	3
	Agricultural	3	3	1	3	6	1	2	6	2
	Res/Commercial	2	---	2	3	1	2	---	---	1
	Res/RVL	---	---	---	2	---	---	1	1	---
	Ag/Commercial	---	1	---	---	1	5	6	---	---
	Res/Ag/Comm	---	---	---	---	---	---	---	---	1
	Res/Comm/RVL	---	---	---	---	---	---	---	1	---
	Res OR Ag	---	---	---	---	---	1	---	---	---
Need more info	1	---	---	---	---	---	---	---	---	
A 20-acre property with a house and garage, the property owner grows 10 acres of hay that is used to feed 15 horses that are commercially-boarded onsite.	Residential	2	2	---	---	---	1	---	2	---
	Residential/Ag	1	---	---	---	---	---	---	---	3
	Agricultural	3	2	1	3	3	1	1	6	2
	Res/Commercial	2	1	---	4	1	2	3	1	1
	Res/Ag/Comm	1	---	---	---	---	---	---	---	1
	Ag/Comm	1	2	---	---	4	5	5	---	---
	Res/Comm/RVL	---	---	2	---	---	---	---	1	---
	Res/RVL	---	---	1	1	---	---	---	1	---
Res OR Ag	---	---	---	---	---	1	---	---	---	

		Region 1	Region 2	Region 3	Region 4	Region 5	Region 6	Region 7	Region 8	Region 9
A 20-acre property with a house and garage, the property owner grows 10 acres of hay that is produced for sale to others. In addition, the property owner commercially-boards 3 horses on site.	Residential	1	---	---	---	---	---	---	1	---
	Agricultural	5	5	3	4	6	2	4	9	2
	Residential/Ag	2	---	---	---	---	---	---	---	4
	Res/Comm	---	---	---	1	1	2	---	---	---
	Res/RVL	---	---	---	1	---	---	---	---	---
	Ag/Comm	2	2	1	2	1	5	5	1	---
	Res/Ag/Comm	---	---	---	---	---	---	---	---	1
	Res OR Ag	---	---	---	---	---	1	---	---	---
A 20-acre property with a house and garage, the property owner grows 10 acres of hay that is produced for sale to others. In addition, the property owner commercially-boards 15 horses on site.	Residential	1	---	---	---	---	---	---	---	---
	Residential/Ag	1	---	---	---	---	---	---	---	4
	Agricultural	5	2	3	3	3	2	3	9	3
	Ag/Comm	2	3	1	4	4	5	4	---	---
	Res/Comm	---	---	---	1	1	2	---	2	---
	Res/Ag/Comm	1	1	---	---	---	---	---	---	---
	Commercial	---	1	---	---	---	---	---	---	---
	Res OR Ag	---	---	---	---	---	1	---	---	---
In the previous scenarios what factor most heavily influenced your decisions? Please rank in order of importance with 1 being most important and 4 being least important.	Size of overall property	4-#1; 2-#2; 4-#3; 0-#4	1-#1; 0-#2; 4-#4; 1-#4	?	2-#1; 2-#2; 1-#3; 2-#4	3-#1; 2-#2; 2-#3; 0-#4	4-#1; 4-#2; 1-#3; 1-#4	1-#1; 0-#2; 5-#3; 3-#4	1-#1; 8-#2; 2-#3; 0-#4	1.86
	Number of productive acres (2a)	8-#1; 2-#2; 0-#3; 0-#4	5-#1; 2-#2; 0-#3; 2-#4		4-#1; 2-#2; 0-#3; 0-#4	7-#1; 1-#2; 0-#3; 0-#4	7-#1; 2-#2; 0-#3; 1-#4	5-#1; 4-#2; 0-#3; 0-#4	10-#1; 1-#2; 0-#3; 0-#4	1.43
	Production of hay for sale to others	0-#1; 5-#2; 5-#3; 0-#4	0-#1; 5-#2; 1-#3; 1-#4		5-#1; 1-#2; 1-#3; 0-#4	0-#1; 1-#2; 4-#3; 1-#4	1-#1; 2-#2; 7-#3; 0-#4	3-#1; 5-#2; 1-#3; 0-#4	0-#1; 2-#2; 9-#3; 0-#4	2.43
	Number of animals (horses)	1-#1; 1-#2; 1-#3; 6-#4	1-#1; 1-#2; 1-#3; 3-#4		0-#1; 0-#2; 5-#3; 2-#4	0-#1; 4-#2; 1-#3; 3-#4	1-#1; 0-#2; 5-#3; 4-#4	0-#1; 1-#2; 3-#3; 5-#4	0-#1; 0-#2; 0-#3; 11-#4	2.57

		Region 1	Region 2	Region 3	Region 4	Region 5	Region 6	Region 7	Region 8	Region 9
<p>A 20-acre property with a house. In addition, there are 31, 10x12 stalls used for horse boarding, indoor and outdoor riding arenas, leasing and sales area, space for corporate/business seminars, equine-assisted psychotherapy (treatment of psychological and relational issues, etc.). There are no other identified uses of the property.</p>	Residential	1	---	---	---	---	---	---	3	---
	Res/Commercial**	9	6	4	5	6	8	9	6	5
	Commercial	---	1	---	1	1	---	---	1	---
	Ag/Commercial	---	---	---	1	1	---	---	---	1
	Res/Comm/RVL	---	---	---	---	---	---	---	1	---
	Res/Ag/Comm	---	---	---	---	---	---	---	---	1
	N/A	---	---	---	---	---	---	2	---	---
<p>A 20-acre property used for boarding and training horses. It has indoor box stalls, an indoor arena, outdoor arena, as well as a tack/apparel shop. There are no other identified uses of the property.</p>	Residential	1	1	---	---	---	---	---	---	---
	Commercial**	9	5	3	5	7	8	2	11	4
	Res/Comm	---	1	---	1	---	---	1	---	---
	Comm/RVL	---	---	1	---	---	---	5	---	2
	Ag/Commercial	---	---	---	1	1	---	---	---	---
	Res/Ag/Comm	---	---	---	---	---	---	---	---	1
	N/A	---	---	---	---	---	---	2	---	---
<p>A 35-acre property with a house and garage, a 15-acre pasture, a commercial-boarding facility that also holds 3 of the owner's horses. The owners occasionally use their 3 show horses for breeding purposes.</p>	Residential	1	1	---	---	1	---	---	---	---
	Res/RVL	---	---	---	---	---	---	---	2	---
	Residential/Ag	1	---	---	---	---	---	---	---	3
	Agricultural	2	2	1	3	2	1	---	4	---
	Ag/Comm	2	---	---	---	2	3	2	1	1
	Res/Commercial	4	4	3	5	1	4	---	3	1
	Res/Ag/Commercial	---	---	---	---	2	---	---	---	1
	Res/Comm/RVL	---	---	---	---	---	---	6	1	1
N/A	---	---	---	---	---	---	2	---	---	

		Region 1	Region 2	Region 3	Region 4	Region 5	Region 6	Region 7	Region 8	Region 9
A 35-acre property with a house and garage, a 15-acre pasture, a commercial-boarding facility that also provides breeding services for numerous clients. The property owner is able to produce a Schedule F that shows that horse breeding is the primary source of income from the property and includes both stud fees and insemination fees.	Residential	1	---	---	---	1	---	---	---	---
	Res/RVL	---	---	---	---	---	---	---	1	---
	Residential/Ag	2	---	---	---	---	---	---	---	1
	Agricultural	2	4	1	2	---	---	1	5	4
	Ag/Commercial	3	---	2	1	5	8	4	1	1
	Res/Commercial	1	3	---	4	1	---	---	3	---
	Res/Comm/RVL	---	---	1	1	---	---	3	---	---
	Res/Ag/Commercial	---	---	---	---	1	---	---	---	1
	To be determined	1	---	---	---	---	---	---	---	---
	Not sure	---	---	---	---	---	---	---	1	---
N/A	---	---	---	---	---	2	---	---	---	

**Survey of Other States  
Land Used for Horse Boarding or Breeding**

	Iowa	Kansas	Nebraska	North Dakota	South Dakota	Wisconsin
<b>Is your Agricultural land assessed on ad valorem basis or some other basis?</b>	Other	Other	Both - Most property is assessed at its EMV; Ag land is assessed at 75% of EMV and there is a "special value" for property located close to Lincoln and Omaha where development values are increasing. The "special value" is 75% of the ag value.	Other	Other	Other
<b>If 'Other', what basis?</b>	Ag land is assessed based on a productivity index.	Ag land is valued based on the inherent capabilities of the soil (soil ratings from NRCS) and they adjust for the average yield in the county. They also add for irrigation.	See above	Ag land is based on productivity. NDSU calculates and average per acre value by county for tillable and non-tillable; assessors then apply that average value per acre by township and equalize it. This method was enacted in 2007 and will be mandatory for 2010 assessment. Assessors do have the discretion to use "modifiers" for topography, etc. but the modifiers must be approved by the state.	For 2010, pay 2011, ag land will be assessed based on productivity.	Ag land is valued on productivity. Wisconsin DOR gives assessors the values based on productivity.
<b>Are horses considered to be an agricultural product in your state for property tax purposes?</b>	Not necessarily for property tax. Breeding for sale and raising race horses for sale are agricultural uses. Statute is not specific and the courts have not been specific.	Not necessarily. Breeding for sale would be an ag activity. Zoe is only aware of one quarterhorse breeder in Miami County, which is south of Kansas City. Boarding other people's horses would not be ag. Horses are a gray area in Kansas and it is up to each county appraiser to classify the property. There is not alot of equine activity in Kansas.	Yes	No - there is nothing in statute, nothing has gone to court. Commercial is their "default" classification. Riding and pleasure horses have generally been treated as commercial.	No they are not livestock	Horses can be considered ag if they are part of a breeding operation and the facilities are mainly if not exclusively used for the production of horses for sale.
<b>Are there a minimum number of acres in production required for a property to be considered to be a farm or agricultural property?</b>	No.	No.	No - it is based on primary use which is up to the assessor	Generally 10 acres. May be less if the taxpayer can refute the presumption that 10 acres are necessary	No - to be ag property, statute requires they meet 2 out of 3 required criteria. 1/3 of total gross family income from the farm; produce food, forage or fiber (of which horses are not); or have a minimum of 20 acres (county has an option to require a minimum of up to 160 acres).	If they do not have a farm # and a Schedule F for farm reporting or if the property is not in corn or beans they typically do not receive ag use. With this said, owners have appealed this and at least one was found to have ag use eligibility determination made in circuit court for 2 acres of pumpkins. It was somewhat irrelevant since the value was subsequently attached to the residence. There is not a minimum; however it is implied at something around 20-40 acres depending on the crop being grown. Each is handled on a case-by-case basis. Predominant use typically drives the acre minimum issue.
<b>How are commercial horse boarding operations classified - as agricultural property or as something else? If something else, what?</b>	Commercial	Commercial	Generally, if the property is used for feeding, breeding and raising ag products, it is classed as ag. However, some counties do have boarding operations classed as commercial	Likely commercial	Commercial unless the property meets 2 of the 3 criteria above. Once property meets criteria for ag property, then it is ag no matter what (not split classed)	Commercial
<b>How are horse breeding operations classified - as agricultural property or as something else? If something else, what?</b>	Agricultural	Agricultural	Agricultural	Likely commercial	Commercial unless the property meets 2 of the 3 criteria above. Once property meets criteria for ag property, then it is ag no matter what (not split classed)	Horse breeding receives ag use if they are primarily engaged in the sale and production of horses, the operation has a Premise ID and registrations required by WI Dept. of Ag Trade and Consumer Protection.