

**OPINION  
55-119**

May 5, 1955           (OPINION)

TAXATION

RE: Exemptions

This is in reply to your letter of April 30, 1955, in reference to the tax exemption for farm structures and improvements located on agricultural lands as provided in section 57-0208(15).

Your question is stated as follows:

"A bona fide farmer of this county resides within the corporate limits of the City on a small acreage upon which he has constructed a dwelling house and gain shed. Can such a bona fide farmer claim his city dwelling house and property exempt from taxation under the above farm structure tax exemption law, on the basis that same is part of his farm plant, even though it is situated inside the corporate limits of the City?"

Our opinion to you of May 7, 1953 held that within the purview of section 57-0208(15), there are but two classes of real property, to-wit, urban and agricultural or rural.

In applying the holding of this former opinion to the facts as stated in your letter, we must conclude that the dwelling house and grain shed are not located on agricultural lands and cannot be exempt from taxation under section 57-0208(15).

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Attorney General