## Agricultural Law Online!

Roger McEowen (<u>roger.mceowen@washburn.edu</u>) – Washburn University School of Law January 2021 Agricultural Law and Taxation Blog, by Roger McEowen: <u>https://lawprofessors.typepad.com/agriculturallaw/</u> Used with permission from the Law Professor Blog Network

## Overview

For the Spring 2021 academic semester, Kansas State University will be offering my Agricultural Law and Economics course online. No matter where you are located, you can enroll in the course and participate in it as if you were present with the students in the on-campus classroom.

Details of this spring semester's online Ag Law course - that's the topic of today's post.

## **Course Coverage**

The course provides a broad overview of many of the issues that a farmer, rancher, rural landowner, ag lender or other agribusiness will encounter on a daily basis. As a result, the course looks at contract issues for the purchase and sale of agricultural goods; the peril of oral contracts; the distinction between a lease and a contract (and why the distinction matters); and the key components of a farm lease, hunting lease, wind energy lease, oil and gas lease, and other types of common agricultural contractual matters. What are the rules surrounding ag goods purchased at auction?

Ag financing situations are also covered – what it takes to provide security to a lender when financing the purchase of personal property to be used in the farming business. In addition, the unique rules surrounding farm bankruptcy is covered, including the unique tax treatment provided to a farmer in Chapter 12 bankruptcy.

Of course, farm income tax is an important part of the course. Tax planning is perhaps the most important aspect of the farming business that every-day decisions have an impact on and are influenced by. As readers of this blog know well, farm tax issues are numerous and special rules apply in many instances. The new tax law impacts many areas of farm income tax.

Real property legal issues are also prevalent and are addressed in the course. The key elements of an installment land contract are covered, as well as legal issues associated with farm leases. Various types of interests in real estate are explained – easements; licenses; profits, fee simples, remainders, etc. Like-kind exchange rules are also covered as are the special tax rules (at the state level) that apply to farm real estate.

A big issue for some farmers and ranchers concerns abandoned railways, and those issues are covered in the course. What if an existing fence is not on the property line?

Farm estate and business planning is also a significant emphasis of the course. What's the appropriate estate plan for a farm and ranch family? How should the farming business be structured? Should multiple entities be used? Why does it matter? These questions, and more, are addressed.

Agricultural cooperatives are important for the marketing of agricultural commodities. How a cooperative is structured and works and the special rules that apply are also discussed.



Because much agricultural property is out in the open, that means that personal liability rules come into play with respect to people that come onto the property or use farm property in the scope of their employment. What are the rules that apply in those situations? What about liability rules associated with genetically modified products? Ag chemicals also pose potential liability issues, as do improperly maintained fences? What about defective ag seed or purchased livestock that turns out to not live up to representations? These issues, and more, are covered in the scope of discussing civil liabilities.

Sometimes farmers and ranchers find themselves in violation of criminal laws. What are those common situations? What are the rules that apply? We will get into those issue too.

Water law is a very big issue, especially in the western two-thirds of the United States. We will survey the rules surrounding the allocation of surface water and ground water to agricultural operations.

Ag seems to always be in the midst of many environmental laws – the "Clean Water Rule" is just one of those that has been high-profile in recent years. We will talk about the environmental rules governing air, land, and water quality as they apply to farmers, ranchers and rural landowners.

Finally, we will address the federal (and state) administrative state and its rules that apply to farming operations. Not only will federal farm programs be addressed, but we will also look at other major federal regulations that apply to farmers and ranchers.

## Further Information and How to Register

Information about the course and how to register is available here: https://www.enrole.com/ksu/jsp/session.jsp?sessionId=442107&courseId=AGLAW&categoryId=ROOT

You can also find information about the text for the course at the following link: <u>https://washburnlaw.edu/practicalexperience/agriculturallaw/waltr/principlesofagriculturallaw/index.html</u>

If you are an undergraduate student at an institution other than Kansas State, you should be able to enroll in this course and have it count as credit towards your degree at your institution. Consult with your academic advisor to see how Ag Law and Economics will transfer and align with your degree completion goals.

If you have questions, you can contact me directly, or submit your questions to the KSU Global Campus staff at the link provided above.

I hope to see you in class beginning on January 26!

For more information about this publication and others, visit <u>AgManager.info</u>. K-State Agricultural Economics | 342 Waters Hall, Manhattan, KS 66506-4011 | 785.532.1504 <u>www.agecononomics.k-state.edu</u> <u>Copyright 2021: AgManager.info and K-State Department of Agricultural Economics</u>



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