

Re-Application for Special Agricultural Homestead Property Owned by an Authorized Entity and Occupied by a Qualified Person

County _____

Homestead on Non-Contiguous Farmland - Minnesota Statutes 273.124, Subdivision 8, Paragraphs (a) and (b)
 Some of the information contained on this application is private data. Minnesota Statutes 273.124, subdivision 13 authorizes the collection of Social Security Numbers for use on homestead applications. Other information collected on this form is necessary to verify eligibility for the Special Agricultural Homestead provision. Some or all of the information contained on this form may be shared with the County Assessor, the County Attorney, the Commissioner of Revenue, and other federal, state, or local taxing authorities for the purpose of verifying your eligibility for this program or your other tax obligations. You can refuse to provide the information on this form. However, such refusal will cause you to be disqualified from this program.

Occupant/Farmer of the Property	Last Name of Occupant/Farmer	First Name of Occupant/Farmer	M.I.	Social Security number	
	Last Name of Spouse	First Name of Spouse	M.I.	Social Security number of spouse	
	Mailing Address - Street	City/Town		State	Zip Code
	County of Residence	City/Town of Residence		Daytime Phone	Evening Phone

By signing below, I certify that I am the same person farming the property as last year and the following is true:

- I still occupy and am actively engaged in farming the agricultural property listed on the original application;
- I am either a shareholder, member or partner of the entity listed.
- I am a Minnesota resident.
- Neither my spouse, nor I claim another agricultural homestead in Minnesota.
- I filed a Schedule F or Federal Form 1065 for partnerships, Federal Form 1120 for corporations or Federal Form 1120S for S corporations with my federal income tax return. (You may be required to provide this form.)
- I am listed as the owner/operator of the agricultural property by the Farm Service Agency (FSA).
 My FSA number is _____ in _____ County.
 My FSA number is _____ in _____ County.

Sign Here	<i>By signing below, I certify that the above information is correct.</i>	
	Signature of Farmer	Date

Authorized Entity	Name of Entity	Name of Authorized Representative	Daytime Phone		
	Mailing Address - Street	City/Town		State	Zip Code
	Entity <input type="checkbox"/> Family Farm Corporation <input type="checkbox"/> Joint Family Farm Venture <input type="checkbox"/> Family Farm Limited Liability company <input type="checkbox"/> Partnership Which is Operating a Family Farm				

Continued on next page.

By signing below, I certify on behalf of the entity that the following are true:

- The above authorized entity owns agricultural property that received the Special Agricultural Homestead last year.
- The authorized entity is requesting the Special Agricultural Homestead classification for the exact same property that received the classification last year and:
 - there have been no ownership changes since last year;
 - the property has not been enrolled in or removed from Reinvest in Minnesota (RIM), Conservation Reserve Enhancement Program (CREP) or Conservation Reserve Program (CRP) since last year; and
 - the agricultural property is at least 40 acres in size, an undivided government lot, or a correctional 40.
- No shareholders, members, or partners in the authorized entity have changed in the past year.

By signing below, I certify that the above information is correct.

Signature of Authorized Representative	Date
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Instructions

Filing Requirements

- This re-application form may **ONLY** be completed for property that received a Special Agricultural Homestead last year and **for which nothing has changed from the initial application.**
- The person who occupies and farms the agricultural property must fill out and sign.
- A representative of the authorized entity (family farm corporation, joint family farm venture, family farm limited liability company, or a partnership which is operating a family farm) that owns the agricultural property must fill out and sign.
- This form must be completed, signed and filed by December 15 of the current assessment year in each county where a Special Agricultural Homestead is requested. You must apply every year for the Special Agricultural Homestead classification.

- Attach a copy of your Federal 156 EZ form from the FSA to this application. An affidavit from your tax preparer or attorney verifying that you have filed a form can be substituted for the form.
- If there is new or additional agricultural property that the entity owns and for which a Special Agricultural Homestead is requested, then the form “Application for Special Agricultural Homestead – Property Owned by an Authorized Entity” must be completed.

If Ownership, Occupancy, or Active Farmer Status Changes

If this property is sold, or if occupancy or active farmer status changes, or if you change your marital status, state law requires you to notify the County Assessor within 30 days. If you fail to notify the County Assessor within 30 days, the property can be assessed the tax that is due on the property based on its correct property class plus a penalty equal to the same amount.

Making False Statements on this Application is Against the Law

Anyone giving false information in order to avoid or reduce their tax obligations is subject to a fine of up to \$3,000 and/or up to one year in prison. (Minnesota Statutes 609.41) The property owner may be required to pay all tax that is due on the property based on its correct property class, plus a penalty equal to the same amount. (Minnesota Statutes 273.124, subdivision 13)

Use of Information

The information on this form is required by Minnesota Statutes, section 273.124 to properly identify you and determine if you qualify for this property tax classification. Your Social Security number is required. If you do not provide the required information, your application may be delayed or denied. Your County Assessor may also ask for additional verification of qualifications. Your Social Security number is considered private data.