

For Office Use Only

Approved

Name of applicant \_\_\_\_\_ Assessment year \_\_\_\_\_

**CR-RLAE**

Assessor's signature \_\_\_\_\_ Date \_\_\_\_\_

Denied

# Re-Application for Special Agricultural Homestead Property Leased to an Authorized Entity

\_\_\_\_\_ County

Homestead on Non-Contiguous Farmland - Minnesota Statutes 273.124, Subdivision 14, Paragraph (g)

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.

Farmer of the Property	Last Name of Farmer	First Name of 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 am:
- participating in the day-to-day labor and decision making on the farm;
  - contributing to administration and management of the farming operation; and
  - assuming all or a portion of the financial risks and participating in any profits or losses.
- I am either a shareholder, member or partner of the entity listed.
- I still live within four townships or cities of the agricultural property.
- 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 still 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

Owner of the Property	Last Name of Owner	First Name of Owner	M.I.	Social Security Number	
	Mailing Address - Street	City/Town		State	Zip Code
	County of Residence	City/Town of Residence		Daytime Phone Evening Phone	

Continued on next page.

Owner of the Property  
Continued

**By signing below, I certify that the following are true:**

- I am a Minnesota resident.
- I still own agricultural property that received the Special Agricultural Homestead last year and I am still a shareholder, member, or partner of the entity listed.
- Neither my spouse nor I claim another agricultural homestead.
- I still live within four townships or cities of the property that received the Special Agricultural Homestead last year.
- The property is at least 40 acres in size, an undivided government lot, or a correctional 40.

Sign Here

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

Signature of Owner	Date
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The Entity Leasing the Property

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

**By signing below, I am certifying that I am an authorized representative of the entity listed above and that the following**

- We continue to lease the exact same agricultural property that received the Special Agricultural Homestead last year; and
- No shareholders, members, or partners in the qualifying entity listed have changed in the past year.

Sign Here

*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 used for property that is leased to an “authorized entity” and received a special ag homestead last year, **and for which nothing has changed from the initial application.**
- The person actively farming the property must fill out and sign.
- The owner of the property must fill out and sign.
- An authorized representative of the entity that is leasing the property must fill out and sign.
- This form must be completed, signed and filed by December 15 of the current assessment year with each county in which a Special Agricultural Homestead classification is requested. You must apply every year for this 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 you own and lease to the same authorized entity listed above, for which you would like a Special Agricultural Homestead, please fill out the form “Application for Special Agricultural Homestead Property Leased to a Qualifying Entity.”

### 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.