

For Office Use Only

Name of applicant _____ Assessment year _____

Approved

Assessor's signature _____ Date _____

Denied

CR-LAE

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.

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	

Farmer of the Property

Please answer the following questions and attach the requested forms as noted in the instructions on page 3.

Yes No

- I am a member, shareholder or partner of the entity listed. Yes No
- I am actively farming the agricultural property listed.
 - I participate in the day-to-day labor and decision making on the farm. Yes No
 - I contribute administration and management to the farming operation. Yes No
 - I assume all or a portion of the financial risks and participate in any profits or losses. Yes No
- I am a Minnesota resident. Yes No
- I live within four townships or cities from the agricultural property listed. Yes No
- Neither my spouse nor I claim another agricultural homestead in Minnesota. Yes No
- 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. Yes No
- The Farm Service Agency (FSA) lists me as an operator. Yes No

My FSA number is _____ in _____ County.

My FSA number is _____ in _____ County.

Sign Here

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

Signature of Farmer	Date
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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

Please answer the following questions.

Yes **No**

1. I am the owner of the property listed and I am a shareholder, member or partner of the entity listed.
2. I am a Minnesota resident.
3. I do not claim another agricultural homestead in Minnesota and neither does my spouse.
4. I live within four townships or cities from the agricultural property listed.

If you answered NO to question #4 and you or your spouse are actively farming the property but are required to live in employer-provided housing, which is more than four townships or cities away from the property, then you may still be eligible. You must provide an affidavit and proof from the employer indicating that such a housing arrangement is a requirement of employment.

The Property

Please enter the following information for agricultural property that you own and lease to the entity listed and for which a Special Agricultural Homestead is requested.

Parcel Identification Number (located on tax statement)	Number of Acres	List all Uses of Land	County Located	Enrolled in CRP, CREP or RIM*? (indicate which one and number of acres)

List any additional parcels on a separate piece of paper and attach it to this application.

Sign Here

I certify that I own the property listed and all the 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

List all shareholders, members or partners of the above entity:

Last Name	First Name	M.I.	Social Security Number	% Ownership

List any additional shareholders, members or partners on a separate piece of paper and attach it to this application.

Sign Here

By signing below, I am certifying that I am an authorized representative of the entity listed above and that the entity leases the land listed and that the farmer listed is a shareholder, member, or partner in the entity listed.

Signature of Authorized Representative	Date
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2013 Form CR-LAE Instructions

Filing Requirements

- This form is to be used to apply for homestead on agricultural property that is leased to an “authorized entity” (family farm corporation, joint family farm venture, family farm limited liability company, or a partnership which is operating a family farm) and farmed by a qualified person (member, shareholder or partner) of that entity.
- The qualified 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. Please attach copy of lease.
- This form must be completed, signed, and filed by December 15 of the current assessment 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 Schedule F or an equivalent form to this application.
- Attach a copy of your 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 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.