

## Re-Application for Special Agricultural Homestead \_\_\_\_\_ County for Taxes Payable in 2011

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

- This re-application form may **ONLY** be completed for property that received a Special Agricultural Homestead last year and for which nothing has changed.
- If the property is owned by an authorized entity (family farm corporation, joint family farm venture, family farm limited liability company, or a partnership which is operating a family farm, then fill out the "Re-Application for Special Agricultural Homestead – Property Owned by an Authorized Entity" and not this form.
- Persons who are actively farming the agricultural property must fill out and sign section **A** below pertaining to crop year 2010.
- Owners of the agricultural property must fill out and sign section **B** on the back of this form pertaining to crop year 2010. If the person who is actively farming the property is also the property owner, then they must fill out and sign both sides of the application.
- This form must be completed, signed and filed by December 15, 2010, in each county where a Special Agricultural Homestead is requested. You must apply **every** year for the Special Agricultural Homestead classification.

<b>A</b>	<b>Farmer of the Property</b>
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Last Name	First Name	M.I.	Social Security Number	
Mailing Address - Street		Mailing Address - 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 actively farming as last year and the following are true:

- I still:
  - participate in the day-to-day labor and decision making on the farm;
  - contribute to administration and management of the farming operation; and
  - assume all or a portion of the financial risks and participating in any profits or losses.
- I am either the owner, spouse of the owner; or child, grandchild, or sibling of the owner/spouse of the owner.
- I still live within four townships or cities of the agricultural property.
- I am a Minnesota resident.
- I filed a Schedule "F" with my federal income tax return. *(You may be required to provide this form. \*)*
- I am listed as the operator of the agricultural property by the Farm Service Agency (FSA).

My FSA number is \_\_\_\_\_ in \_\_\_\_\_ County.

My FSA number is \_\_\_\_\_ in \_\_\_\_\_ County.

➔ **Please attach a copy of your 156 EZ form to this application** ➔

<b>Signature</b>
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Signature of Farmer	Date
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**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)

\* An affidavit from your tax preparer or attorney verifying that you have filed a Schedule "F" form can be substituted for the form.

**B****Owner of the Property**

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

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

- I am a Minnesota resident.
- I own agricultural property that received the Special Agricultural Homestead last year.
- I am 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; and
  - 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.
- Neither my spouse nor I claim another agricultural homestead in Minnesota.
- I still live within four townships or cities of the property that received the Special Agricultural Homestead last year.

***If there is new or additional agricultural property that you own for which you would like a Special Agricultural Homestead, please fill out the form "Application for Special Agricultural Homestead."***

**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.

**Signature**

Signature of Property Owner	Date
Signature of Spouse	Date

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