

## Application for Special Agricultural Homestead Property Owned by an Authorized Entity and Occupied by a Qualified Person \_\_\_\_\_ County for Taxes Payable in 2010

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.

- This form is to be used to apply for homestead on agricultural property that 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) and occupied and farmed by a "qualified person" (member, shareholder or partner) of that authorized entity.
- The qualified person who occupies and farms the property must fill out and sign section **A** pertaining to Crop Year 2009.
- A representative of the authorized entity that owns the property must fill out sections **B** and **C** on the back of this form pertaining to Crop Year 2009 and sign the application.
- This form must be completed, signed and filed by December 15, 2009, with each county in which a Special Agricultural Homestead classification is requested. You must apply **every** year for this classification.

<b>A</b>	Occupant and Farmer of the Property
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Last Name of Occupant and Farmer	First Name of Occupant and Farmer	M.I.	Social Security Number		
Last Name of Spouse	First Name of Spouse	M.I.	Social Security Number of Spouse		
Mailing Address - Street		Mailing Address - City/Town		State	Zip Code
County of Residence	City/Town of Residence	Daytime Phone (    )	Evening Phone (    )		

Please answer the following questions and attach the requested forms.

- |   |                          |                          |
|---|--------------------------|--------------------------|
|   | YES                      | NO                       |
| 1. I am a member, shareholder or partner of the entity listed in section B.   | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. I occupy and am actively engaged in farming (I participate in the labor on a regular and substantial basis) the agricultural property listed in section C. | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. I am a Minnesota resident.   | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Neither my spouse nor I claim another agricultural homestead in Minnesota.   | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. I filed a Schedule F (or its equivalent) with my federal income tax return for the most recent tax year.*  | <input type="checkbox"/> | <input type="checkbox"/> |

➔ **Please attach a copy of your Schedule F\* or an equivalent form to this application\*\*** ←

- |   |                          |                          |
|---|--------------------------|--------------------------|
| 6. The Farm Service Agency (FSA) lists me as an operator. | <input type="checkbox"/> | <input type="checkbox"/> |
| My FSA number is _____ in _____ County.                   |                          |                          |
| My FSA number is _____ in _____ County.                   |                          |                          |

➔ **Please attach a copy of your 156 EZ form from the FSA to this application** ←

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

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)

\* If you did not file a Schedule F, then Form 1065 for partnerships, Form 1120 for corporations or Form 1120S for S corporations can be substituted.  
 \*\*An affidavit from your tax preparer or attorney verifying that you have filed a form can be substituted for the form. Revised: 07/09

**B****Authorized Entity**

Name of Entity		Name of Authorized Representative		Daytime Phone (     )	
Mailing Address - Street			Mailing Address - City/Town		State    Zip Code
<i>Circle One</i>					
family farm corporation		joint family farm venture		family farm limited liability company	
partnership which operates a family farm					

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

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

**C****The Property**

Please enter the following information for the agricultural property that is owned by the authorized entity listed in section B and occupied and farmed by the qualified person listed in section A and for which a Special Agricultural Homestead is requested.

Parcel Identification Number <i>(located on tax statement)</i>	Number of Acres	List all uses of land	County Located	Enrolled in CRP, CREP or RIM*? <i>(indicate which one)</i>

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

**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**

By signing below, I am certifying that I am an authorized representative of the entity listed in section B and that the entity owns the land listed in section C.

Signature of Authorized Representative	Date
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\* CRP = Conservation Reserve Program    CREP = Conservation Reserve Enhancement Program    RIM = Reinvest in Minnesota