

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

\_\_\_\_\_ County for Taxes Payable In 2010

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.

- 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 section **A** pertaining to Crop Year 2009.
- The owner of the property must fill out and sign section **B** pertaining to Crop Year 2009.
- An authorized representative of the entity that is leasing the property must fill out and sign section **C**.
- 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.

## A Farmer of the Property

A

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			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 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 in section C.
- 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 its equivalent)\* 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.

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

## Signature

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**

**Owner of the Property**

Last Name of Owner		First Name of Owner		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 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 in section C.
- 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.

**Signature**

Signature of Owner	Date
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**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.

**C**

**The Entity Leasing the Property**

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 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 are true:

- 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 in section C have changed in the past year.

***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."***

**Signature**

Signature of Authorized Representative	Date
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