

## Re-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 re-application form may **ONLY** be completed for property that received a Special Agricultural Homestead last year and for which nothing has changed from the initial application.
- The person who occupies and farms the agricultural property must fill out and sign section **A** below pertaining to crop year 2009.
- A representative of the authorized entity (family farm corporation, joint family farm venture, family farm limited liability company, or a partnership which is operating a family farm) that owns the agricultural property must fill out and sign section **B** on the other side of this application pertaining to crop year 2009.
- This form must be completed, signed and filed by December 15, 2009, in each county where a Special Agricultural Homestead is requested. You must apply **every** year for the Special Agricultural Homestead classification.

<b>A</b>	Occupant/Farmer of the Property
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Last Name of Occupant/Farmer	First Name of Occupant/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 are true:

- I still occupy and am actively engaged in farming the agricultural property listed on the original application;
- I am either a shareholder, member or partner of the entity listed in section B.
- 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 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
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Signature of Farmer	Date
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<b>MAKING FALSE STATEMENTS ON THIS APPLICATION IS AGAINST THE LAW</b> 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)
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\* 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 is operating a family farm				

By signing below, I certify on behalf of the entity that the following are true:

- The above authorized entity owns agricultural property that received the Special Agricultural Homestead last year.
- The authorized entity is 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;
  - 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
- No shareholders, members, or partners in the authorized entity have changed in the past year.

***If there is new or additional agricultural property that the entity owns and for which a Special Agricultural Homestead is requested, then the form "Application for Special Agricultural Homestead – Property Owned by an Authorized Entity and Occupied by a Qualified Person" must be completed.***

**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 Authorized Representative	Date
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