

## Re-Application for Special Agricultural Homestead Property Held under a Trust and Leased to an Authorized Entity

### \_\_\_\_\_ County for Taxes Payable in 2010

Homestead on Non-Contiguous Farmland - Minnesota Statutes 273.124, Subdivision 21, Clause (3)

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.
- The person actively farming the property must fill out and sign section **A** pertaining to Crop Year 2009.
- The grantor of the trust must fill out and sign section **B**.
- 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.

|          |                               |
|----------|-------------------------------|
| <b>A</b> | <b>Farmer of the Property</b> |
|----------|-------------------------------|

|                          |                             |                         |                         |
|--------------------------|-----------------------------|-------------------------|-------------------------|
| Last Name of Farmer      | First Name of Farmer        | M.I.                    | Social Security Number  |
| Mailing Address - Street | Mailing Address - City/Town | State                   | Zip Code                |
| County of Residence      | City/Town of Residence      | Daytime Phone<br>(    ) | Evening Phone<br>(    ) |

By signing below, I certify that I am the same person actively farming as last year and the following are true:

- I am still actively farming the same agricultural property as listed on the full application:
  - I participate in the day-to-day labor and decision making on the farm;
  - I contribute to administration and management of the farming operation;
  - I assume all or a portion of the financial risks and participating in any profits or losses; and
  - I live within four townships or cities from the agricultural property listed on the full application.
- I am still a qualified person (shareholder, member, or partner) of the authorized entity listed in section C that is leasing the 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 do not claim another agricultural homestead and neither does my spouse.
- 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 from the FSA to this application** ←

### Signature

By signing below, I certify that the above information is correct and that I do not claim another agricultural homestead.

|                     |      |
|---------------------|------|
| Signature of Farmer | Date |
|---------------------|------|

#### 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.*

**B****Grantor of the Trust**

|                          |                        |                       |                             |      |                                 |          |
|--------------------------|------------------------|-----------------------|-----------------------------|------|---------------------------------|----------|
| Last Name of Grantor     |                        | First Name of Grantor |                             | M.I. | Social Security Number          |          |
| Spouse's Last Name       |                        | Spouse's First Name   |                             | 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<br>( )        |      | Evening Phone<br>( )            |          |

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

- I am a Minnesota resident.
- I am the grantor of the trust under which agricultural property 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 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**

I certify that I am the grantor of the trust for the property listed on the full application that is held under a trust and all the information in sections A and B is correct.

|                      |      |
|----------------------|------|
| Signature of Grantor | Date |
|----------------------|------|

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**C****The Entity Leasing the Property**

|                          |  |                                   |                             |  |                  |
|--------------------------|--|-----------------------------------|-----------------------------|--|------------------|
| Name of Entity           |  | Name of Authorized Representative |                             | Daytime Phone<br>( )   |                  |
| 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 |                  |

By signing below, I am certifying that I am an authorized representative of the entity listed above and that the entity leases the agricultural land listed on the full application. I also certify that the farmer listed in section A is a qualified person (shareholder, member, or partner) in the entity listed above.

|  |      |
|--|------|
| Signature of Authorized Representative | Date |
|--|------|

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