

# Re-Application for Special Agricultural Homestead Property Held under a Trust

\_\_\_\_\_ County for Taxes Payable in 2012

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 used for property that received a Special Ag 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 2011.
- The grantor of the trust under which the property is held must fill out section **B** on the back of this form pertaining to Crop Year 2011 and sign the application. If the grantor is also the person actively farming, then they must fill out **all** sections and sign both sides of the application.
- This form must be completed, signed and filed by December 15, 2011, 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 |
|---|------------------------|

|                          |                        |                             |                         |          |
|--------------------------|------------------------|-----------------------------|-------------------------|----------|
| 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 either the grantor of the trust, spouse of the grantor, or child, grandchild, parent, or sibling of the grantor or grantor's spouse.
- I am still:
  - 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 still live within four townships or cities of the agricultural property.
- I am a Minnesota resident.
- 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 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.

|                     |      |
|---------------------|------|
| 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 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 for Property Held Under a Trust."***

**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           | Date |
| Signature of Spouse | Date |

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