

Instructions for Completing the Application for Valuation and Tax Deferment of Agricultural Land (Green Acres Application Form)

The following instructions are provided as a guide for completing the Application for Valuation and Tax Deferment of Agricultural Land, also known as the Green Acres Application form. This information is considered to be private data and is not available to the public. It will be used by the Assessor's Office to administer the Green Acres program. The application can be completed online, saved and printed; however it cannot be submitted electronically. The form is also available as a printed copy at the Assessor's Office. Please use an ink pen when completing a printed copy of this form. It may be helpful to print these instructions before completing the form.

The property owner(s) or an authorized representative (i.e. member, partner, or shareholder of the farm entity) must complete the Application for Valuation and Tax Deferment of Agricultural Land for each parcel of ownership (i.e. identified for tax purposes by the parcel identification number associated with tax statements, notices of valuation and classification, and proposed property tax notices). This form must be returned via mail or in person to the Stearns County Assessor's Office, Administration Center, Room 37, 705 Courthouse Square, St. Cloud, MN 56303 to ensure proper handling for assessment purposes.

<i>This section to be completed by all applicants. Please fill out the following information for the owner or authorized representative of the entity that owns the property.</i>		
Name of owner(s)	Parcel Identification Number (PIN)	
Property is owned by: <input type="checkbox"/> Private individual <input type="checkbox"/> Family farm entity <input type="checkbox"/> Authorized farm entity under section 500.24 <input type="checkbox"/> Corporation owning a nursery		
<input type="checkbox"/> Other Please specify: _____		
Mailing Address		
City	State	Zip

Name of owner(s)- The name of the owner(s) or farm entity that owns the property.

Parcel Number (PIN)- The number used to identify a parcel of land for assessment and taxation purposes. It is generally located at the top of tax statements, notices of valuation and classification, and proposed property tax notices. This number may be labeled on these forms as: parcel number, parcel identification number, or PIN and formatted as "R XX.XXXXX.XXX" (i.e. R 01.70236.924).

NOTE: Stearns County completed a parcel number conversion in 2008 that added a "0" after the second period in the sequence of numbers. The updated parcel number is now formatted as "R XX.XXXXX.XXXX" (i.e. R 01.70236.0924) and will appear on the current assessment and tax systems as well as on the tax information forwarded to property owners. The reporting of the parcel identification number using either the old formatted number or the new formatted number is acceptable.

Property is owned by- Please carefully read the five options listed and make only one selection on this form by choosing the appropriate box. If completing a printed copy of the form, make the selection by shading, or putting a checkmark or "X" inside the box. The choice made by the preparer should be clear to the reader.

- *Private individual* means the natural person(s) listed on the property deed.
- *Family farm entity* means an unincorporated farming unit which has one or more owners listed on the property deed.
- *Authorized farm entity under section 500.24* means a farm limited liability company, a farm partnership, a family farm corporation, a joint family farm venture, a family farm limited liability company, a family farm partnership, a family farm trust, or a general partnership listed on the property deed.
- *Corporation owning a nursery* means a separate legal entity listed on the property deed, having an ownership interest in a nursery or greenhouse.
- *Other* means a business trust, a corporation, a limited liability company, a limited partnership, or a trust listed on the property deed. If this box is selected by the preparer, it must be specified what type of ownership is associated with the parcel of land.

Mailing Address- The post office box number or house number and street/road name that identifies the location where mail is received for the owner(s) or farm entity.

City/State/Zip- The names of the city, state and zip that are associated with the location where mail is received for the owner(s) or farm entity.

To qualify for the Green Acres deferment, one of the following must apply and must be the same for all parcels being enrolled

Please carefully read the seven statements listed. Make only one selection by choosing the appropriate box adjacent to "Yes" or "No." If completing a printed copy of the form, make the selection by shading, or putting a checkmark or "X" inside the box. The choice made by the preparer should be clear to the reader. Only one of the conditions must apply to satisfy the ownership/homestead requirements of the Green Acres program.

To qualify for the Green Acres deferment, one of the following must apply and must be the same for all parcels being enrolled:

1. The property is the homestead of the owner or the owner's surviving spouse, child, or sibling. Yes No
2. The property is farmed in conjunction with property that contains the homestead of the owner, the owner's surviving spouse, child or sibling.
 Yes No
3. The property has been in the possession of the owner, the owner's spouse, parent, or sibling (or any combination) for a period of at least seven years prior to this application. Yes No Date of purchase:
4. The property is farmed in conjunction with property that is within four townships or cities (or any combination) of property that has been in the possession of the owner, the owner's spouse, parent, or sibling (or any combination) for a period of at least seven years prior to application. Yes No
5. The property is the homestead of a member/shareholder/partner of a family farm entity or authorized farm entity under M.S. 500.24. Yes No
6. The property is the homestead of a member/shareholder/partner of a poultry entity, other than a limited liability entity, in which the majority of the members, partners, or shareholders are related and at least one of the members, partners, or shareholders either resides on the land or actively farms the land.
 Yes No
7. The property is in the possession of a nursery or greenhouse or an entity owned by a proprietor, partnership or corporation which also owns the nursery or greenhouse operations on the parcel or parcels. Yes No

If yes to number 7, AND you are a corporation, does the corporation derive 80 percent or more of its gross receipts from the wholesale or retail sale of horticultural or nursery stock?
 Yes No

In **statement 1**, the property owner(s) or an authorized representative indicates whether or not the property is occupied for homestead purposes by the owner, the owner's surviving spouse, child, or brother/sister.

In **statement 2**, the property owner(s) or an authorized representative indicates whether or not the property is farmed along with other property that is homesteaded by the owner, the owner's surviving spouse, child, or brother/sister.

In **statement 3**, the property owner(s) or an authorized representative indicates whether or not the property has been owned entirely or through any combination of ownership by the owner, owner's surviving spouse, parent, or brother/sister for a period of at least seven years prior to this application. The preparer must provide the most recent purchase date for the property. At least, the month and year should be specified in the required space.

In **statement 4**, the property owner(s) or an authorized representative indicates whether or not the property has been farmed along with other property that is within any combination of four townships or cities of the property that has been owned entirely or through any combination of ownership by the owner, owner's surviving spouse, parent, or brother/sister for at least seven years prior to this application.

In **statement 5**, the property owner(s) or an authorized representative indicates whether or not the property is homesteaded by a member, shareholder, or partner of a family farm entity or an authorized farm entity under M.S. 500.24.

In **statement 6**, the property owner(s) or an authorized representative indicates whether or not the property is homesteaded by at least one member, shareholder, or partner of a poultry entity, other than a limited liability entity, in which most members, partners, or shareholders are related and the person(s) claiming homestead either reside(s) or actively farm(s) the land.

In **statement 7**, the property owner(s) or an authorized representative indicates whether or not the property is a nursery or greenhouse owned by a corporation. If it is, the preparer must indicate whether or not 80 percent or more of its gross receipts come from the wholesale or retail sale of horticultural or nursery stock.

Signature and Date- The preparer of this form must sign his/her name, furnish a daytime telephone number, and indicate the date when the form was completed.

If there are any questions or concerns regarding the completion of the Application for Valuation and Tax Deferment of Agricultural Land, please contact the Assessor's Office for assistance.