

Application for Special Agricultural Homestead

Stearns 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.

- If the property is owned by an authorized entity (family farm corporation, joint family farm venture, family farm limited liability company, or a partnership which is operating a family farm), then fill out the "Application for Special Agricultural Homestead – Property Owned by an Authorized Entity" and not this form.
- The person actively farming the property must fill out and sign section **A** pertaining to Crop Year 2011.
- The owner of the property must fill out sections **B** and **C** on the back of this form pertaining to Crop Year 2011 and sign the application. If the owner of the property is also the person actively farming it, then they must fill out **all** three 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 ()		Evening Phone ()

Please answer the following questions and attach the requested forms.

- | | | |
|---|--------------------------|--------------------------|
| | YES | NO |
| 1. I am either the owner/ spouse of the owner; or child, grandchild, parent, or sibling of the owner/spouse of owner. | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. I am actively farming the agricultural property listed in section C. | | |
| a. I participate in the day-to-day labor and decision making on the farm. | <input type="checkbox"/> | <input type="checkbox"/> |
| b. I contribute administration and management to the farming operation. | <input type="checkbox"/> | <input type="checkbox"/> |
| c. I assume all or a portion of the financial risks and participate in any profits or losses. | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. I am a Minnesota resident. | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. I live within four townships or cities from the agricultural property listed in section C. | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. I filed a Schedule "F" with my federal income tax return for the most recent tax year. | <input type="checkbox"/> | <input type="checkbox"/> |

→ **Please attach a copy of your Schedule F form to this application*** ←

- | | | |
|---|--------------------------|--------------------------|
| 6. The Farm Service Agency (FSA) lists me as an operator. | <input type="checkbox"/> | <input type="checkbox"/> |
|---|--------------------------|--------------------------|

My FSA number is _____ in _____ County.

My FSA number is _____ in _____ County.

→ **Please attach a copy of your 156 EZ form to this application** ←

Signature

By signing below, I certify that the above information is correct.

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)

* An affidavit from your tax preparer or attorney verifying that you have filed a Schedule "F" form can be substituted for the form.

(OVER)

B

Owner of the Property

Last Name of Property Owner		First Name of Property Owner		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 ()		Evening Phone ()

Please answer the following questions.

- | | | |
|---|--------------------------|--------------------------|
| | YES | NO |
| 1. I own the agricultural property listed in section C below. | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. I am a Minnesota resident. | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. I do not claim another agricultural homestead in Minnesota and neither does my spouse. | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. I live within four townships or cities from the agricultural property listed in section C. | <input type="checkbox"/> | <input type="checkbox"/> |

If you answered NO to question #4 and you or your spouse are actively farming the property but are required to live in employer-provided housing, which is more than four townships or cities away from the property, then you may still be eligible. You must provide an affidavit and proof from the employer indicating that such a housing arrangement is a requirement of employment.

C

The Property

Please enter the following information for the agricultural property that you own and for which you are requesting a Special Agricultural Homestead.

Parcel Identification Number <i>(located on tax statement)</i>	Number of Acres	List all uses of land	County Located	Enrolled in CRP, CREP or RIM*? <i>(indicate which one & number of acres in program)</i>

List any additional parcels on a separate piece of paper and attach it to this application.

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 own the property listed in section C and all the information in sections B and C is correct.

Signature	Date
Signature of Spouse	Date

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* CRP = Conservation Reserve Program CREP = Conservation Reserve Enhancement Program RIM = Reinvest in Minnesota