

For Office Use OnlyApproved ☐ Denied ☐

Assessment Year: _____ Name of Applicant: _____ Parcel ID: _____

Special Agricultural Homestead Application — Individually Owned

The owner of the property should complete this application. If there are multiple owners other than spouses, each owner must complete a separate application.

Owner Section

Your First Name	Last Name	Social Security Number/ITIN	Minnesota Resident? ☐ Yes ☐ No	
Spouse First Name	Last Name	Social Security Number/ITIN	Minnesota Resident? ☐ Yes ☐ No	
Your Physical Address (Where you live. Do not include P.O. Box)		City	State	ZIP Code
County of Residence	Phone Number	Email Address		

Do you and/or your spouse claim another agricultural homestead in Minnesota? ☐ Yes ☐ NoDoes your spouse also occupy the property? ☐ Yes ☐ No

If there are multiple owners of the property, provide the number of owners: _____

Farmer Section

Enter information about the farmer/operator of the agricultural property. Complete all information and attach requested forms.

Is the agricultural property operated by an authorized farming entity? ☐ Yes ☐ No

Name of Operating Entity: _____

Is the owner a qualified person of the operating entity? ☐ Yes ☐ No**Farmer Information**

If you are the owner **and** the farmer, you do not need to complete this section. Skip to **Additional Information** on the next page.

Farmer First Name	Last Name	Social Security Number/ITIN	Minnesota Resident? ☐ Yes ☐ No	
Spouse of Farmer First Name	Last Name	Social Security Number/ITIN	Minnesota Resident? ☐ Yes ☐ No	
Farmer's Physical Address (Do not include P.O. box)		City	State	ZIP Code
County of Residence	Farmer Phone Number		Farmer Email	

Does the farmer's spouse also occupy this property? (If applicable) ☐ Yes ☐ No

Continue to **Additional Information** on the next page.

Additional Information

Check the box applicable to the farmer (only choose one):

- ☐ The farmer is the owner or the spouse of the owner of the agricultural property
- ☐ The farmer is a relative of the owner or the owner's spouse. Relationship to owner or spouse: _____
- ☐ The farmer is a qualified person of the authorized entity that is operating the property

Check all that apply to the farmer:

- ☐ The farmer is **actively farming** the agricultural property (See instructions)
- ☐ The farmer does not claim another agricultural homestead in Minnesota and neither does their spouse
- ☐ The Farm Service Agency (FSA) lists the farmer or farming entity as the operator (You may be required to provide a copy of Form 156EZ)
- ☐ The farmer filed at least one of the following federal forms with their federal income tax return for the most recent tax year (copy required):
Schedule F, or Federal Form 1065 for partnerships, or Federal Form 1120 for corporations, or Federal Form 1120S for S Corporations

Property Section

Parcel Identification Number	Number of Acres	County Parcel is Located	Program Enrolled In	Number of Acres Enrolled
			☐ CRP ☐ CREP ☐ RIM	
			☐ CRP ☐ CREP ☐ RIM	
			☐ CRP ☐ CREP ☐ RIM	
			☐ CRP ☐ CREP ☐ RIM	
			☐ CRP ☐ CREP ☐ RIM	
			☐ CRP ☐ CREP ☐ RIM	
			☐ CRP ☐ CREP ☐ RIM	

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

Sign Here

I certify that the above information is true and correct to the best of my knowledge. Minnesota Statutes, section 609.41, states that 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. This application must be signed by the owner, owner's spouse, active farmer & spouse (if applicable).

Signature of Owner _____ Date _____

Signature of Owner's Spouse _____ Date _____

Signature of Active Farmer (required, if different than owner) _____ Date _____

Signature of Active Farmers Spouse (required, if applicable) _____ Date _____

Instructions for Special Agricultural Homestead Application — Individually Owned

Definition of Actively Farming

Actively farming is defined as participation in the day-to-day decision making, labor, administration, and management of the farm as well as assuming all or a portion of the financial risks and sharing in any profits or losses.

Filing Requirements

The owner and the active farmer must complete, sign and file this application by December 31 of the current assessment year with each county in which a Special Agricultural Homestead classification is requested. Your County Assessor may require that you attach a copy of your Federal Schedule F or an equivalent form to this application. Attach a copy of your Federal 156 EZ form from the FSA to this application.

If the property is unoccupied, you must reapply every year and meet all requirements to retain the homestead on the property.

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)

What do I need to do if the ownership or active farmer status changes?

If this property is sold 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.

Use of Information

The information on this form is required by Minnesota Statutes, section 273.124 to properly identify you and determine if you qualify for agricultural homestead.

Social Security or Individual Tax Identification numbers are required.

Social Security and Individual Tax Identification numbers are private data.

If you do not provide the required information, your application may be delayed or denied. The county assessor may also ask for additional verification of qualifications.

Questions?

Contact your County Assessor's Office for assistance.