

# Application for Special Agricultural Homestead Property Held Under a Trust

\_\_\_\_\_ County for Taxes Payable in 2005

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 Agricultural Special 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.

- The person actively farming the property must fill out and sign section **A** pertaining to Crop Year 2004.
- The grantor of the trust under which the property is held must fill out sections **B** and **C** on the back of this form pertaining to Crop Year 2004 and sign the application. If the grantor is also the person actively farming, then they must fill out **all** three sections and sign both sides of the application.
- A copy of the Articles of Incorporation that identifies the grantor of the trust under which the property is held must be attached to this application.
- This form must be completed, signed and filed by December 15, 2004, 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
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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 grantor of the trust, spouse of the grantor, or the son, son-in-law, daughter, or daughter-in-law of the grantor or of the spouse of the grantor. | <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 (or its equivalent) 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 or an equivalent 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 from the FSA 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)

\* 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. Revised: 08/04

**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 ( )		Evening Phone ( )	

Please answer the following questions.

- |   |                          |                          |
|---|--------------------------|--------------------------|
|   | YES                      | NO                       |
| 1. I am the grantor of the trust under which the agricultural property listed in section C below is held. | <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.*

**IF YOU OR YOUR SPOUSE MOVES**

If this property is sold, if you or your spouse change your primary residence 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.

**C****The Property**

Please enter the following information for the agricultural property for which you are requesting a Special Agricultural Homestead that is held under a trust and for which you are the grantor.

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)</i>

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

**Signature**

I certify that I am the grantor of the property listed in section C that is held under a trust and all the information in sections B and C is correct. I have also attached a copy of the Articles of Incorporation of the trust that identifies me as the grantor.

Signature	Date
Signature of Spouse	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)