For Office Use Only

Approved ☐ Denied ☐

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

Special Agricultural Homestead Application — Trust Owned

The grantor of the trust should complete this application. For the purposes of this application, a grantor is the person(s) who created the trust. **If the grantor is deceased, the applicant should use their personal information.**

Note: Each grantor must complete a separate application.

Owner Section

Name of Trust		Number of Grantors in Trust (Attach a copy of trust)		
Name of Grantor	Social Security Number	Minnesota Resident? ☐ Yes ☐ No	Is the Grantor Deceased?* ☐ Yes ☐ No	
Spouse of Grantor (if applicable)	Social Security Number	Minnesota Resident? ☐ Yes ☐ No	Is the Grantor's Spouse Deceased? ☐ Yes ☐ No	
Grantor's Physical Address (Do not include P.O. Box)		City	State	ZIP Code
County of Residence	Phone Number	Email		

*If the grantor is deceased, provide the trust EIN (employee identification number): _____

Does the grantor and/or their spouse claim another agricultural homestead in Minnesota? ☐ Yes ☐ No

Does the grantor's spouse also occupy the property? ☐ Yes ☐ No

Farmer Section

Enter information about the farmer 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 grantor a qualified person of the operating entity? ☐ Yes ☐ No

Farmer Information

If the grantor is **also** the farmer, you do not need to complete this section. Skip to **Additional Information.**

Farmer First Name	Last Name	Social Security Number	Minnesota Resident? ☐ Yes ☐ No	
Spouse of Farmer First Name	Last Name	Social Security Number	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? ☐ 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 grantor/spouse of the grantor that owns the agricultural property

☐ The farmer is a relative of the grantor or the grantor's spouse. Relationship to grantor 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, Federal Form 1065 for partnerships, 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	
			☐ 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 grantor, grantor's spouse, and active farmer (if applicable).

Signature of Grantor — Date

Signature of Grantor'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 — Trust 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 grantor/active farmer must complete, sign and file this application by December 15 of the current assessment year with each county in which a Special Agricultural Homestead classification is requested. A copy of the trust that identifies the grantor of the trust under which the property is held must be attached to this application, along with a copy of the lease between the authorized entity and the trust.

You must reapply every year and meet all of the requirements to retain the homestead on the trust owned property.

Your County Assessor has the authority to 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.

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 numbers are required.

Social Security 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.