For Office Use Only

Approved ☐ Denied ☐

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

Special Agricultural Homestead Application — Entity Owned

This application is to be used to apply for agricultural homestead on agricultural property owned by an authorized entity. If the property is unoccupied, the active farmer of the entity should complete this application. If the property is occupied by a member of the owning entity, that member should complete the application. If there are multiple active farmers, each farmer must submit an application.

Owner Section

Name of Owning Entity	Name of Applicant	Name of Operating Entity

Is the owning entity registered with the Minnesota Department of Agriculture? ☐ Yes ☐ No

Is the operating entity registered with the Minnesota Department of Agriculture? ☐ Yes ☐ No

If no, contact the Minnesota Department of Agriculture prior to completing the application (see instructions).

Applicant Information - must be a qualifying person of the authorized entity

Name (Applicant)	Social Security Number	Phone Number
Name (Applicant's Spouse- If Applicable)	Social Security Number	Phone Number
Physical Address		Email Address

List all additional shareholders, members, or partners of the authorized entity:

Name	Social Security Number	Phone Number
Physical Address		Email Address
Name	Social Security Number	Phone Number
Physical Address		Email Address
Name	Social Security Number	Phone Number
Physical Address		Email Address
Name	Social Security Number	Phone Number
Physical Address		Email Address
Name	Social Security Number	Phone Number
Physical Address		Email Address

List any additional shareholders, members, or partners on a separate sheet and attach.

Is the entity owned agricultural property occupied by a qualifying person of the entity? If no, continue with **Unoccupied** Section on the next page. If yes, skip to **Occupied** section. ☐ Yes ☐ No

Unoccupied Section — *Do not complete this section if the property is occupied by a qualifying member*

This section is dedicated to information regarding the active farmer(s) of this entity owned property. Complete all the information, answer all of the questions, and attach requested forms. If there are multiple active farmers, each farmer will need to submit an application.

Check all that apply to the farmer:

- ☐ The farmer is a member, shareholder, or partner of the **owning** entity
- ☐ The farmer is a member, shareholder, or partner of the a **operating** entity
- ☐ The farmer is **actively farming** the agricultural property (See instructions)
- ☐ 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 is a Minnesota resident
- ☐ The farmer does not claim another agricultural homestead in Minnesota and neither does their spouse
- ☐ 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

Occupied Section — *If you completed the **Unoccupied** section, skip to the **Property** section*

This section is dedicated to information regarding the qualified person of this entity that occupies the property. Complete all the information, answer all of the questions, and attach the requested forms.

Check all that apply to the occupant:

- ☐ The occupant is a member, shareholder, or partner of the **owning** entity
- ☐ The occupant is a member, shareholder, or partner of the **operating** entity
- ☐ The occupant is **actively engaged in farming** the agricultural property (See instructions)
- ☐ The occupant is a Minnesota resident
- ☐ The occupant does not claim another agricultural homestead in Minnesota and neither does their spouse
- ☐ 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

Continue to **Property Section** on the next page.

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 owner, owner's spouse, active farmer & spouse (if applicable).

Signature of Occupant/Farmer Date

Signature of Occupant/Farmer's Spouse (*if applicable)* Date

Signature Authorized Representative *(member of entity- only required for unoccupied property)* Date

Please mail completed application and required attachments to your county assessor.

Hennepin County Assessor's Office
300 S 6th Street, MC-213H
Minneapolis, MN 55487

Instructions for Special Agricultural Homestead Application — Entity 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.

Definition of Actively Engaging in Farming
Actively engaged in farming applies when someone **lives on the farm**. It also involves participation on the farm on a regular and substantial basis but it is not as much direct involvement and participation as "actively farming."

Registering with the Minnesota Department of Agriculture
Entities including corporations, limited partnerships, limited liability companies, and trusts (except revocable trusts) must register. A copy of the application may be found on their website at www.mda.state.mn.us.

Filing Requirements
The occupant/active farmer and the authorized representative 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. If there are multiple active farmers, each farmer will need to submit an application for the entity owned agricultural property. If the property is unoccupied, the farmer must reapply every year and meet all requirements to retain the homestead on the entity 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.

If the property is unoccupied, attach a copy of your Federal 156 EZ form from the FSA to this application. This is not required for occupied entity owned agricultural homesteads 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?
State law requires you to notify the County Assessor within 30 days if any of the following changes take place:

- The property is sold
- The ownership in the entity changes
- The active farmer status changes
- Your marital status changes

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.