For Office Use Only

Name of applicant _____ *Assessment year* _____

Assessor's signature _____ *Date* _____

☐ *Approved*

☐ *Denied*

CR-4C10

Declaration for Class 4c(10): Seasonal Restaurant on a Lake

Provided by Minnesota Statutes, section 273.13, subdivision 25

Please read the back of this form before completing. The declaration must be signed, dated and turned into the county assessor's office by February 1 each year to be eligible for the deferment in the following taxes payable year.

This section to be completed by all applicants.

Type or Print

Last Name of Owner	First Name	M.I.

Name of Business at Location

Mailing Address

City	State	Zip Code

Property Information

This section to be completed by all applicants. Please provide the following information about the property.

Township or City	County

Parcel ID Number

Number of Acres	Name of Body of Water Property is Abutting

I hereby declare that the property listed above meets the following criteria:

1. The property is located on a lake, which is listed above ("body of water"). ☐ Yes ☐ No
2. [At least one of the following must be true.]
   a. The property is not devoted to commercial purposes for more than 250 consecutive days. ☐ Yes ☐ No
   b. At least 60 percent of the business' gross annual receipts (including alcohol sales but excluding gift shop sales) are from business conducted during four consecutive months. ☐ Yes ☐ No
   * Please understand that the assessor may request that you provide additional information, including receipts.
3. The property is primarily used as a restaurant (not as a bar). ☐ Yes ☐ No

Sign Here

Signature of owner

By signing below, I certify that the above information is true and correct to the best of my knowledge.

Signature of Applicant	Date	Daytime Phone

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

Form CR-4C10 Instructions

Properties that May Qualify

Properties may qualify for classification 4c(10) if the conditions described in the declaration are met. A restaurant and up to 3 acres of land situated on a lake may qualify provided the business is either:

- Not devoted to commercial purposes for more than 250 consecutive days; or
- 60 percent of its annual gross receipts (including alcohol sales but excluding gift shop sales) must be from business conducted during four consecutive months.

The qualifications must be met based on the previous year's sales information.

How to Apply

Complete the declaration on the front of this form and submit it to your county assessor by February 1 to be eligible for the same assessment year (i.e. apply by February 1, 2014 to be eligible for the 2014 assessment year, taxes payable 2015).

Required Documentation

Your assessor may ask you for information including, but not limited to, sales information and receipts in order to determine your eligibility and the accuracy of your declaration.

You do not have to provide this information. However refusal to do so could disqualify you from qualifying for the 4c(10) classification.

Penalties

Making false statements on this application is against the law. 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.

Use of Information

The information on this form is required by Minnesota Statutes, section 273.13 to properly identify you and determine if you qualify for this property tax classification. If you do not provide the required information, your application may be delayed or denied. Your County Assessor may also ask for additional verification of qualifications.

Questions?

Contact your County Assessor's Office for assistance.