

**For Office Use Only**

Approved  Denied

Assessment Year: \_\_\_\_\_ Name of Applicant: \_\_\_\_\_ Parcel ID: \_\_\_\_\_

## Special Agricultural Homestead - Trust Owned Re-Application

### Grantor Section

The grantor of the trust should complete this re-application. For purposes of this re-application, the grantor is the person who created the trust. If the grantors are deceased, the applicant should list the grantor's names in the grantor section and list the applicant's name in the signature section  
**Note:** each grantor must complete a separate re-application.

Name of Trust		Trust EIN (if applicable)	
Name of Grantor	Social Security Number/ITIN	Deceased?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Spouse of Grantor (if applicable)	Social Security Number/ITIN	Deceased?	<input type="checkbox"/> Yes <input type="checkbox"/> No

### Grantor Certification

Read the following statements carefully. You **must initial** next to each of them to certify that you are meeting all special agricultural homestead requirements for the agricultural property that is currently receiving homestead.

- \_\_\_\_\_ The grantors of the trust have not changed in the last 12 months
- \_\_\_\_\_ I am a Minnesota resident and so is my spouse (if applicable). If the grantor is deceased, the applicant must be a MN resident
- \_\_\_\_\_ All parcels currently receiving agricultural homestead have not changed in occupancy, ownership, and/or size
- \_\_\_\_\_ The trust has not purchased or otherwise acquired any additional agricultural parcels
- \_\_\_\_\_ The property has not been enrolled in or removed from RIM/CREP/CRP in the last 12 months
- \_\_\_\_\_ I do not claim another agricultural homestead in Minnesota and neither does my spouse (if applicable)
- \_\_\_\_\_ I have not moved from my residence in the last 12 months and neither has my spouse (if applicable)

### Farmer Certification

Read the following statements carefully. You must initial next to each of them to certify that you are meeting all special agricultural homestead requirements for the agricultural property that is currently receiving homestead.

- \_\_\_\_\_ The **same** qualified person is **actively farming** the trust owned agricultural property
- \_\_\_\_\_ The active farmer lives within four cities/townships of the agricultural property
- \_\_\_\_\_ The active farmer is a Minnesota resident and so is their spouse (if applicable)
- \_\_\_\_\_ The active farmer filed a Schedule F/Federal Form 1065/Federal Form 1120/Federal Form 1120S with their federal income tax return for the most recent tax year
- \_\_\_\_\_ The operator/active farmer that is listed with the Farm Service Agency has not changed

### Signatures

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 spouse, active farmer & spouse (if applicable).

Grantor/Applicant Name (print)	Signature	Phone	Date
Grantor/Applicant's Spouse Name (if applicable)	Signature	Phone	Date
Active Farmer Name (if different than grantor)	Signature	Phone	Date
Active Farmer's Spouse Name (if applicable)	Signature	Phone	Date

# Instructions for Special Agricultural Homestead - Re-Application

## Filing Requirements

The grantor and/or active farmer must complete, sign, and file this re-application by **December 31** of the current assessment year.

Complete this re-application if:

- The ownership structure and farming operation of the agricultural property has **not changed**
- The owners and persons actively farming the property still live within four cities or townships of the property
- The owners and persons actively farming the property are still Minnesota residents
- The operator that is listed with the Farm Service Agency has **not changed**
- A Schedule F or equivalent income tax form was filed for the most recent year
- The property's acreage has **not changed**
- None of the property's acres have been enrolled in a federal or state farm program (such as RIM/CREP/CRP) since the initial application

**If any of the above requirements have changed in the past 12 months, do not complete this form. You must contact the assessor's office and request a new application.**