

For Office Use Only

Name of applicant \_\_\_\_\_ Assessment year \_\_\_\_\_

Approved

Assessor's signature \_\_\_\_\_ Date \_\_\_\_\_

Denied

**CR-RSAH**

# Re-Application for Special Agricultural Homestead \_\_\_\_\_ County

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 Special Agricultural 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.

|                          |                        |               |                        |          |
|--------------------------|------------------------|---------------|------------------------|----------|
| Last Name of Farmer      | First Name of Farmer   | M.I.          | Social Security Number |          |
| Mailing Address - Street | City/Town              |               | State                  | Zip Code |
| County of Residence      | City/Town of Residence | Daytime Phone | Evening Phone          |          |

**Farmer of the Property**

**By signing below, I certify that I am the same person farming the property as last year and the following is true:**

- I still am:
  - participating in the day-to-day labor and decision making on the farm;
  - contributing to administration and management of the farming operation; and
  - assuming all or a portion of the financial risks and participating in any profits or losses.
- I am either the owner, spouse of the owner; or child, grandchild, parent, or sibling of the owner/spouse of the owner.
- I still live within four townships or cities of the agricultural property.
- I am a Minnesota resident.
- I filed a Schedule F or Federal Form 1065 for partnerships, Federal Form 1120 for corporations or Federal Form 1120S for S corporations with my federal income tax return. (You may be required to provide this form.)
- I am listed as the operator of the agricultural property by the Farm Service Agency (FSA).
 

My FSA number is \_\_\_\_\_ in \_\_\_\_\_ County.

My FSA number is \_\_\_\_\_ in \_\_\_\_\_ County.

**Sign Here**

*By signing below, I certify that the above information is correct.*

|                     |      |
|---------------------|------|
| Signature of Farmer | Date |
|---------------------|------|

**Owner of the Property**

|                             |                              |               |                                  |          |
|-----------------------------|------------------------------|---------------|----------------------------------|----------|
| Last Name of Property Owner | First Name of Property Owner | M.I.          | Social Security Number           |          |
| Last Name of Spouse         | First Name of Spouse         | M.I.          | Social Security Number of Spouse |          |
| Mailing Address - Street    | City/Town                    |               | State                            | Zip Code |
| County of Residence         | City/Town of Residence       | Daytime Phone | Evening Phone                    |          |

**By signing below, I certify that the following are true:**

- I am a Minnesota resident.
- I own agricultural property that received the Special Agricultural Homestead last year.
- I am requesting the Special Agricultural Homestead classification for the exact same property that received
  - the classification last year and;
  - there have been no ownership changes since last year; and
  - the property has not been enrolled in or removed from Reinvest in Minnesota (RIM), Conservation Reserve Enhancement Program (CREP) or Conservation Reserve Program (CRP) since last year; and
  - the agricultural property is at least 40 acres in size, an undivided government lot, or a correctional 40.
- Neither my spouse nor I claim another agricultural homestead in Minnesota.
- I still live within four townships or cities of the property that received the Special Agricultural Homestead last year.

*By signing below, I certify that the above information is correct.*

|                             |      |
|-----------------------------|------|
| Signature of Property Owner | Date |
| Signature of Spouse         | Date |

# Form CR-RSAH Instructions

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## Filing Requirements

- This re-application form may ONLY be completed for property that received a Special Agricultural Homestead last year **and for which nothing has changed.**
- If the property is owned by an authorized entity (family farm corporation, joint family farm venture, family farm limited liability company, or a partnership which is operating a family farm, then fill out the “Re-Application for Special Agricultural Homestead – Property Owned by an Authorized Entity” and **not** this form.
- Persons **who are actively farming** the agricultural property must fill out and sign.
- **Owners of the agricultural property** must fill out and sign. If the person who is actively farming the property is also the property owner, then they must fill out and sign both sides of the application.
- This form must be completed, signed and filed by December 15 of the current assessment year in each county where a Special Agricultural Homestead is requested. You must apply every year for the Special Agricultural Homestead classification.

- Your County Assessor may require that you attach a copy of your Federal Schedule F or an equivalent form to this application. Contact your County Assessor’s Office to see if you are required to attach this documentation.
- Attach a copy of your Federal 156 EZ form from the FSA to this application. An affidavit from your tax preparer or attorney verifying that you have filed a form can be substituted for the form.
- If there is new or additional agricultural property that the entity owns and for which a Special Agricultural Homestead is requested, then the form “Application for Special Agricultural Homestead – Property Owned by an Authorized Entity” must be completed.

## If Ownership, Occupancy, or Active Farmer Status Changes

If this property is sold, or if occupancy 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.

## 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)

## 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 this property tax classification. Your Social Security number is required. 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. Your Social Security number is considered private data.

## Questions?

Contact your County Assessor’s Office for assistance.