

For Office Use Only

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

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

Approved

Denied

**CR-TLAE**

# Application for Special Agricultural Homestead Property Held under a Trust and Leased to an Authorized Entity

County \_\_\_\_\_

Homestead on Non-Contiguous Farmland - Minnesota Statutes 273.124, Subdivision 21, Clause (3)

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	

**Please answer the following questions and attach the requested forms.**

**YES NO**

- 1. I am a qualified person (shareholder, member, partner) of the authorized entity identified that is leasing the property.  YES  NO
- 2. I am actively farming the agricultural property listed.
  - a. I participate in the day-to-day labor and decision making on the farm; and  YES  NO
  - b. I contribute administration and management to the farming operation; and  YES  NO
  - c. I assume all or a portion of the financial risks and participate in any profits or losses; and  YES  NO
  - d. I live within four townships or cities from the agricultural property listed.  YES  NO
- 3. I am a Minnesota resident.  YES  NO
- 4. 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 for the most recent tax year. (You may be required to provide this form.)  YES  NO
- 5. I do not claim another ag homestead in Minnesota and neither does my spouse.  YES  NO
- 6. The Farm Service Agency (FSA) lists me as an operator.

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

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

*By signing below, I certify that the above information is correct and that I do not claim another agricultural homestead.*

Signature of Farmer	Date
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Last name of Grantor	First Name of Grantor	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	

Grantor of the Trust  
Continued

**Please answer the following questions.**

**Yes** **No**

1. I am the grantor of the trust under which the agricultural property listed is held.
2. I am a Minnesota resident.
3. I do not claim another agricultural homestead in Minnesota and neither does my spouse.
4. I live within four townships or cities from the agricultural property listed.
5. I am a qualified person (shareholder, member, partner) of the authorized entity listed.

*If you answered NO to question #4 and you or your spouse are actively farming the property but are required to live in employer-provided housing, which is more than four townships or cities away from the property, then you may still be eligible. You must provide an affidavit and proof from the employer indicating that such a housing arrangement is a requirement of employment.*

The Property

**Please enter the following information for the agricultural property that you own and for which you are requesting a Special Agricultural Homestead.**

Parcel Identification Number (located on tax statement)	Number of Acres	List all uses of land	County Located	Enrolled in CRP, CREP or RIM*? (indicate which one and number of acres)

**List any additional parcels on a separate piece of paper and attach it to this application.**

Sign Here

*I certify that I am the grantor of the trust for the property listed that is held under a trust and all the information is correct. I have also attached a copy of the trust that identifies me as the grantor.*

Signature	Date
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The Entity Leasing the Property

Name of Entity	Name of Authorized Representative	Daytime Phone	
Mailing Address - Street	City/Town	State	Zip Code
Entity			
<input type="checkbox"/> Family Farm Corporation	<input type="checkbox"/> Joint Family Farm Venture	<input type="checkbox"/> Family Farm Limited Liability Company	<input type="checkbox"/> Partnership which is Operating a Family Farm

Sign Here

*By signing below, I am certifying that I am an authorized representative of the entity listed above and that the entity leases the land and I certify that the farmer listed is a qualified person (shareholder, member, or partner) in the entity listed above.*

Signature of Authorized Representative	Date
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# Form CR-TLAE Instructions

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## Filing Requirements

- The person actively farming the property must fill out and sign.
- The grantor of the trust under which the property is held must fill out and sign the application. If the grantor is also the person actively farming, then they must fill out all three sections and sign both sides of the application.
- An authorized representative of the entity that is leasing the property must fill out the information and sign.
- A copy of the trust that identifies the grantor of the trust under which the property is held must be attached to this application. A copy of the lease between the authorized entity and the trust must also be attached to the application.
- This form must be completed, signed and filed by December 15 of the current assessment year with each county in which a Special Agricultural Homestead classification is requested. You must apply every year for this 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 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.