

For Office Use Only

Name of applicant _____ Assessment year _____

Approved

Assessor's signature _____ Date _____

Denied

CR-OAEO

Application for Special Agricultural Homestead Property Owned by an Authorized Entity and Occupied by a Qualified Person

_____ County

Minnesota Statutes 273.124, Subdivision 14, Paragraph (g)

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.

Occupant and Farmer of the Property	Last Name of Occupant and Farmer	First Name of Occupant and Farmer	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

Please answer the following questions and attach the requested forms.

YES NO

- I am a member, shareholder or partner of the entity listed. YES NO
- I occupy and am actively engaged in farming (I participate in the labor on a regular and substantial basis) the agricultural property listed. YES NO
- I am a Minnesota resident. YES NO
- Neither my spouse nor I claim another agricultural homestead in Minnesota. YES NO
- 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
- The Farm Service Agency (FSA) lists me as an operator. YES NO

My FSA number is _____ in _____ County.

My FSA number is _____ in _____ County.

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

Sign Here	Signature of Farmer	Date
	_____	_____

Authorized Entity	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			

Authorized Entity
Continued

List all shareholders, members or partners of the above entity:

Last Name	First Name	M.I.	Social Security Number	% Ownership
Last Name	First Name	M.I.	Social Security Number	% Ownership
Last Name	First Name	M.I.	Social Security Number	% Ownership
Last Name	First Name	M.I.	Social Security Number	% Ownership
Last Name	First Name	M.I.	Social Security Number	% Ownership

List any additional shareholders, members or partners on a separate piece of paper and attach it to this application.

The Property

Please enter the following information for the agricultural property that is owned by the authorized entity and occupied and farmed by the qualified person and for which a Special Agricultural Homestead is requested.

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

By signing below, I am certifying that I am an authorized representative of the entity listed and that the entity owns the land listed.

Signature of Authorized Representative	Date
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Form CR-OAEO Instructions

Filing Requirements

- This form is to be used to apply for homestead on agricultural property that 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) and occupied and farmed by a “qualified person” (member, shareholder or partner) of that authorized entity.
- The qualified person who occupies and farms the property must fill out and sign.
- A representative of the authorized entity that owns the property must fill and sign 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 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.