

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 _____ Deceased? Yes No

Spouse of Grantor (if applicable) _____ Social Security Number _____ Deceased? Yes 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).

Name of Grantor/Applicant (print) _____ Signature of Grantor _____ Date _____

Name of Grantor/Applicant's Spouse (if applicable) _____ Signature of Grantor's Spouse _____ Date _____

Name of Active Farmer (if different than grantor) _____ Signature of Active Farmer _____ Date _____

Name of Active Farmer's Spouse (if applicable) _____ Signature of Active Farmer's Spouse _____ Date _____

Special Agricultural Homestead - Trust Owned Re-Application Instructions

IMPORTANT: This re-application should only be completed if none of the following have changed.

- The ownership structure and farming operation of the homestead has not changed
- The grantors and persons actively farming the property still live within four cities or townships of the property
- The grantors 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 owner has not purchased, sold, or otherwise changed ownership of any land on homesteaded parcels
- 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 these are not true, do not complete this re-application. You must contact the assessor's office and request a new application.

Please mail this completed application to:
Clay County Assessor
3510 12th Ave S
PO Box 280
Moorhead, MN 56560