

Application For Homestead Classification Relative Agricultural Provision

MP#:

CODE:

Please read the back of this form before completing.

Mailing address of property:

Legal description of all property on which homestead is being claimed
(from tax state or value notice)

Date occupied by qualifying relative:

TO BE COMPLETED BY SON/DAUGHTER, FATHER/MOTHER, BROTHER/SISTER, GRANDCHILD, OR GRANDPARENT OF THE OWNER(S)

Last name: First name: M.I. SSN: Relationship to owner:

I certify that I occupy the above described property as my primary place of residence and that I am a Minnesota resident.

Signature: Date: Daytime phone number:

Last name: First name: M.I. SSN: Relationship to owner:

I certify that I occupy the above described property as my primary place of residence and that I am a Minnesota resident.

Signature: Date: Daytime phone number:

TO BE COMPLETED BY OWNER(S)

Last name: First name: M.I. Relationship to occupant:

I certify that I own the above described property and that it is the primary residence of my son/daughter, grandchild, grandparent, father/mother, or brother/sister, and that I neither claim or receive homestead on any other **agricultural property** which I own or have an ownership interest in the state of Minnesota; I further certify that: *Check one* I am a Minnesota resident I am not a Minnesota resident

Address at which you reside: Do you claim this property as your homestead? Yes No

Signature: Date: Daytime phone number:

Last name: First name: M.I. Relationship to occupant:

I certify that I own the above described property and that it is the primary residence of my son/daughter, grandson/granddaughter, father/mother, or brother/sister, and that I neither claim or receive homestead on any other **agricultural property** which I own or have an ownership interest in the state of Minnesota; I further certify that: *Check one* I am a Minnesota resident I am not a Minnesota resident

Address at which you reside: Do you claim this property as your homestead? Yes No

Signature: Date: Daytime phone number:

If there are any additional owners, list their name(s) and address(es) on a separate sheet of paper.

APPLYING FOR THE AGRICULTURAL RELATIVE HOMESTEAD

To apply for the agricultural relative homestead as provided for in Minnesota Statute 273.124, Subdivision 1, paragraph d, you must fill out this application. To receive the agricultural relative homestead, the law requires both the qualifying relative and the owner to meet certain requirements. If **ANY** of these requirements are **not** met, you are **not** entitled to receive this classification.

As a qualifying relative you must:

- Be either a son/daughter, mother/father, grandparent/grandchild, or brother/sister of at least one of the owners; and
- Be a Minnesota resident; and
- Occupy the property as your primary place of residence.

As the owner(s) of the property you must:

- Be a Minnesota resident; and
- Be either a son/daughter, mother/father, grandparent/grandchild, or brother/sister of at least one of the occupants of the property; and
- Not be receiving or claiming homestead on any other agricultural property in Minnesota.

Your county assessor will determine whether you are a Minnesota resident for purposes of qualifying for the homestead. Some of the conditions that may be used to determine your residency status include:

- You are registered to vote in Minnesota;
- You have a valid Minnesota driver's license;
- You file a Minnesota income tax return;
- You list a property in Minnesota as your permanent mailing address;
- Your children, if any, attend school in Minnesota; and
- You are not a resident of any other state or country.

Application deadline - The property must be in the owner's name on or before December 1st. The homestead application must be turned into the county assessor's office by December 15 to be eligible for the homestead classification for taxes payable in the following year.

Required information - Minnesota Statutes, section 273.124, subdivision 13 requires Social Security numbers and signatures of the qualifying relative occupant on the property and of each occupant's spouse that occupies the property, and the signatures of the all owners to be listed on this application.

Additionally, each owner's spouse must also be listed on the homestead application even if the owner's spouse is not listed as an owner on the deed of record.

How we use information - The Social Security numbers or affidavits or other proofs of property owners and spouses are private data. Minnesota Statutes, section 273.124, subdivision 13, authorizes the collection of Social Security numbers and signatures of all applicants, including spouses, on homestead applications.

The county assessor may share the information contained on this form with the county auditor, county treasurer, county attorney, Commissioner of Revenue, or other federal, state or local taxing authorities to verify your compliance with this and other tax programs.

You can refuse to provide the information on this form. However, failure to provide this information may result in a fractional homestead or denial of the homestead classification.

Penalties - Making false statements on this application is against the law. 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. In addition, the property owner may be required to pay all tax which is due on the property based on its correct property class, plus a penalty equal to the same amount. (Minnesota Statutes, section 273.124, subdivision 13, paragraph h)

Renewing your homestead classification - If this property is granted the homestead classification, it is not necessary for you to reapply for the classification. However, at any time, the county assessor may require you to provide an additional application or other proof deemed necessary to verify that you continue to qualify for the homestead classification.

If you sell, move or change your marital status - If this property is sold, you or your spouse changes your primary residence, or 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 of the change, the property may be assessed the tax that is due on the property based on its correct property class plus a penalty equal to the same amount.