

Application for Valuation and Tax Deferral of Agricultural Land

Provided by the Minnesota Agricultural Property Tax Law, also known as "Green Acres" (M.S. 273.111)

Please read instructions before completing. This application must be signed, dated and returned to the county assessor's office (along with all attachments) by May 1 to be eligible for deferral for taxes payable in the following year.

Owner(s) of the Property	<p>This section to be completed by all applicants. Please fill out the following information for the owner or authorized representative of the entity that owns the property.</p>		
	Name of owner(s) _____		
	Property is owned by: <input type="checkbox"/> Private individual <input type="checkbox"/> Family farm entity <input type="checkbox"/> Authorized farm entity under section 500.24 <input type="checkbox"/> Corporation owning a nursery <input type="checkbox"/> Other Please specify: _____		
	Mailing Address _____		
	City	State	Zip
	<p>To qualify for the Green Acres deferral, <u>one</u> of the following must apply and must be the same for all parcels being enrolled:</p>		
	1. The property is the homestead of the owner or the owner's surviving spouse, child, or sibling. <input type="checkbox"/> Yes <input type="checkbox"/> No		
	2. The property is farmed in conjunction with property that contains the homestead of the owner, the owner's surviving spouse, child or sibling. <input type="checkbox"/> Yes <input type="checkbox"/> No		
	3. The property has been in the possession of the owner, the owner's spouse, parent, or sibling (or any combination) for a period of at least seven years prior to this application. <input type="checkbox"/> Yes <input type="checkbox"/> No Date of purchase: _____		
	4. The property is farmed in conjunction with property that is within four townships or cities (or any combination) of property that has been in the possession of the owner, the owner's spouse, parent, or sibling (or any combination) for a period of at least seven years prior to application. <input type="checkbox"/> Yes <input type="checkbox"/> No		
	5. The property is the homestead of a member/shareholder/partner of a family farm entity or authorized farm entity under M.S. 500.24. <input type="checkbox"/> Yes <input type="checkbox"/> No		
	6. The property is the homestead of a member/shareholder/partner of a poultry entity, other than a limited liability entity, in which the majority of the members, partners, or shareholders are related and at least one of the members, partners, or shareholders either resides on the land or actively farms the land. <input type="checkbox"/> Yes <input type="checkbox"/> No		
	7. The property is in the possession of a nursery or greenhouse or an entity owned by a proprietor, partnership or corporation which also owns the nursery or greenhouse operations on the parcel or parcels. <input type="checkbox"/> Yes <input type="checkbox"/> No If yes to number 7, AND you are a corporation , does the corporation derive 80 percent or more of its gross receipts from the wholesale or retail sale of horticultural or nursery stock? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Important	<p>Please complete a Green Acres Addendum Form (CR-GA Add-08) for each parcel you are enrolling into the Green Acres program. Each parcel must be listed separately on different addendum sheets. Attach all addendums to this application form.</p>		
Sign Here	<p>By signing below, I certify that the above information is true and correct to the best of my knowledge, and I am an owner of the property or an authorized member, partner, or shareholder of the farm entity that owns the property for which Green Acres is being claimed.</p> <div style="border: 2px solid black; padding: 5px; text-align: center;"> <p>Making false statements on this application is against the law. Minnesota Statute, 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.</p> </div>		
	Signature	Daytime phone ()	Date
For Assessor Use	<p>This section is for assessor use only.</p> Application is: <input type="checkbox"/> approved <input type="checkbox"/> denied. If denied, note main reason: _____		
	Assessor's signature	Date	

Instructions for: *Application for the Valuation and Tax Deferral of Agricultural Land*

What type of property qualifies for Green Acres?

If you own property that is classified as 2a productive agricultural land, you may be eligible for the Green Acres program.

The property must:

- Be classified as 2a productive agricultural land and be primarily devoted to agricultural use;
- be at least 10 acres in size or a nursery or greenhouse; and
- **Either:**
 - be the homestead of the owner, or the owner’s surviving spouse, child, or sibling or be farmed in conjunction with the homestead property; or
 - have been in possession of the applicant, the applicant’s spouse, parent, or sibling (or any combination) for a period of at least seven years prior to application, or be farmed in conjunction with property within four townships or cities (or any combination) from property that has been in possession of the owner, the owner’s spouse, parent or sibling (or any combination) for a period of at least seven year prior to application; or
 - be in the possession of a nursery or greenhouse or an entity owned by a proprietor, partnership, or corporation which also owns the nursery or greenhouse operations on the parcel or parcels; or
 - be the homestead of a shareholder in a family farm corporation or authorized farm entity under Minnesota Statute 500.24; or
 - be the homestead of a member/shareholder of a poultry entity other than a limited liability entity in which the majority of the members, partners, or shareholders are related and at least one of the members, partners, or shareholders

either resides on the land or actively farms the land; or

- be the homestead of an individual who is part of a corporation that derives 80 percent or more of its gross receipts from the wholesale or retail sale of horticultural or nursery stock.

All parcels being enrolled for the deferred tax must be under the same ownership.

How Green Acres works

The assessor determines two values on Green Acres property:

1. The “estimated market value” based on sales of similar property taking into consideration all of the non-farm factors that influence its market value.
2. The “agricultural value” or “Green Acres value” based on sales of agricultural property in areas not affected by development pressures.

Taxes are calculated on both market values, but paid on the lower, agricultural value each year. The difference between the tax calculated on agricultural market value and the actual market value is deferred until the property is sold or no longer qualifies for the Green Acres program.

The deferred tax (the difference between the agricultural tax and the tax based on the highest and best use) is a lien upon the property assessed to the same extent and for the same duration as other taxes imposed upon property in the state. The tax is annually extended by the county auditor and if and when payable shall be collected and distributed in the manner provided by law for the collection and distribution of other property taxes.

How to apply

Complete application and attach a required “Green Acres Addendum Form” for each parcel you wish to enroll.

Green Acres applications are made to and

approved by the county assessor where the property is located. Application forms must be filed by May 1 in order to receive consideration for the following taxes payable year.

If you are granted deferral through this program, you will not be required to file this application each year. However, 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 Green Acres deferral.

Special local assessments

Special local assessments are deferred while the property qualifies for Green Acres*. However, when the property sells, all deferred special assessments are due.

**Watershed district special assessments will not be deferred under Green Acres for properties qualifying for Green Acres after May 31, 2008 or for any watershed district special assessments levied after May 31, 2008.*

Required documentation

You must attach all your Green Acres Addendum Form to this form before submitting it to the assessor.

How we use information

The county assessor may share the information contained on this form with the county auditor, county attorney, Commissioner of Revenue or other federal, state or local taxing authorities to verify your eligibility for the Green Acres deferral.

You do not have to give this information. However, refusal may disqualify you from consideration for Green Acres deferral.

Penalties

Making false statements on this application is against the law. Minnesota Statutes, Section 609.41 states that giving false information in order to avoid or reduce their tax obligations can result in a fine of up to \$3,000 and/or up to one year in prison.

Green Acres Addendum Form

This form is used in conjunction with the *Application for Valuation and Tax Deferment of Productive Agricultural Land*

Please read instructions before completing. A separate addendum form must be used for each parcel you are enrolling into the Green Acres program. Attach all addendums to your "Application for Valuation and Tax Deferment of Agricultural Land."

This section is to be completed by all applicants. Please provide the following information about the property on which the Green Acres deferment is being requested. (Round all acreage to the nearest whole acre.)

Township or city	County
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Parcel ID number or legal description of property _____

Total number of acres of parcel _____

Number of TILLABLE acres _____

The tillable land that I/we own is currently being farmed Yes No

Number of tillable acres actually being tilled _____

The tillable land that I/we own is in one of the following programs (check all that apply):

CRP RIM CREP Other- please identify _____

If in CRP/RIM/CREP, what year does the contract expire: _____

Total number of acres enrolled in CRP, CREP, RIM or other similar federal or state conservation programs _____

Number of non-tillable acres _____

How is your non-tillable open land currently being used? Please indicate the approximate number of acres for each of the following:

_____ Active pastureland for livestock produced for sale

_____ Not used for agricultural purposes

_____ Used for hunting/recreational purposes

_____ Cut for hay

_____ Other uses (e.g. pasture for horses) – specify: _____

The non-tillable land that I/we own is in one of the following programs (check all that apply):

CRP RIM CREP Other- Please identify below

_____ If in CRP/RIM/CREP, what year does the contract expire: _____

Total number of acres enrolled in CRP, CREP, RIM or other similar federal or state conservation programs _____

How is your wooded land currently being used? Please indicate the approximate number of acres for each of the following:

_____ Active pastureland for livestock produced for sale

_____ Not used for agricultural purposes

_____ Covered by a forest management plan

_____ Used for hunting/recreational purposes

_____ SFIA and 2c Managed Forest Land

_____ Other uses (e.g. pasture for horses) – specify: _____

The wooded land that I/we own is in one of the following programs (check all that apply):

CRP RIM CREP Other- Please identify below

_____ If in CRP/RIM/CREP, what year does the contract expire: _____

Total number of acres enrolled in CRP, CREP, RIM or other similar federal or state conservation programs _____

Property Information

Making false statements on this application is against the law.
Minnesota Statute, 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.

Signature of an Owner: By signing below, I certify that the above information is true and correct to the best of my knowledge, and I am an owner of the property or an authorized member, partner, or shareholder of the farm entity that owns the property for which Green Acres is being claimed. I acknowledge that by signing this form I am representing 100 percent of the interest in the property.

Signature	Date
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Instructions for: *Green Acres Addendum Form*

What type of property qualifies for Green Acres? If you own property that is classified as 2a productive agricultural land, you may be eligible for the Green Acres program.

The property must:

- Be classified as 2a productive agricultural land and be primarily devoted to agricultural use;
- be at least 10 acres in size or a nursery or greenhouse; and
- Either:
 - be the homestead of the owner, or the owner’s surviving spouse, child, or sibling or be farmed in conjunction with the homestead property; or
 - have been in possession of the applicant, the applicant's spouse, parent, or sibling (or any combination) for a period of at least seven years prior to application, or be farmed in conjunction with property within four townships or cities (or any combination) from property that has been in possession of the owner, the owner’s spouse, parent or sibling (or any combination) for a period of at least seven year prior to application; or

- be in the possession of a nursery or greenhouse or an entity owned by a proprietor, partnership, or corporation which also owns the nursery or greenhouse operations on the parcel or parcels; or
- be the homestead of a shareholder in a family farm corporation or authorized farm entity under Minnesota Statute 500.24; or
- be the homestead of a member/shareholder/partner of a poultry entity other than a limited liability entity in which the majority of the members, partners, or shareholders are related and at least one of the members, partners, or shareholders either resides on the land or actively farms the land; or
- be the homestead of an individual who is part of a corporation that derives 80 percent or more of its gross receipts from the wholesale or retail sale of horticultural or nursery stock.

All parcels being enrolled for the deferred tax must be under the same ownership

How to complete addendum form

When listing acreage, round to the nearest whole acre. Attach all your completed Green Acres Addendums to your *Application for Valuation and Tax Deferment of Agricultural Land (Green Acres)*

How we use information

The county assessor may share the information contained on this form with the county auditor, county attorney, Commissioner of Revenue or other federal, state or local taxing authorities to verify your eligibility for the Green Acres deferment.

You do not have to provide this information. However, refusal to do so may disqualify you from consideration for Green Acres deferment.

Penalties

Making false statements on this application is against the law.

Minnesota Statutes, Section 609.41 states that giving false information in order to avoid or reduce their tax obligations can result in a fine of up to \$3,000 and/or up to one year in prison.