

Application for the Agricultural Relative Homestead Classification

Read the back of this form before completing. Each related occupant and owner of the property must sign the application. The property must be owned and occupied on either January 2 or December 1, and the application must be returned to your assessor's office, EACH YEAR, by December 15 to be eligible for homestead classification for taxes payable in the following year. Failure to fully complete the application may result in a fractional homestead or denial of the homestead class on the property described in 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

This section is to be completed by all applicants. Please provide the following information pertaining to the property on which homestead is being claimed.

Section 1 – Property information

Property address _____ Is this also the mailing address? Yes No

City	State	Zip	County
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Parcel ID or legal description of all property on which homestead is being claimed (if you need more space, please attach a separate sheet of paper):

Has this property ever been classified as "seasonal residential recreational" since it has been owned by the current owner or the spouse of the current owner? <input type="checkbox"/> Yes <input type="checkbox"/> No	Date purchased by current owner ____/____/____
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Section 2 – Previous residence

This section is to be completed by all applicants claiming relative homestead. Please provide the following information pertaining to your previous residence.

Previous address _____

City	State	Zip	County
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Date vacated ____/____/____	Was the property classified as homestead? <input type="checkbox"/> Yes <input type="checkbox"/> No
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Section 3 – Applicant(s) claiming relative homestead on property

This section is to be completed by applicant(s) claiming relative homestead on the property. Each adult relative applicant claiming relative homestead and his/her spouse who occupies the property described in Section 1 must fill out the following information and sign and date the application. If the only occupant who is related to the owner is a minor, then the legal guardian must fill out the following section and sign on behalf of the minor. By signing below, I certify that the information on this form is true and correct to the best of my knowledge. I also certify that I am a Minnesota resident, I occupy the property described in Section 1 as my primary place of residence, and neither I nor my spouse claims another ag. Homestead in MN.

Relative 1	Last name	First name	Middle Initial	Social Security number	Date property occupied by applicant ____/____/____
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Are you listed as an owner on the deed? Yes No **Relationship to owner:** _____

What is your marital status? single married divorced legally separated **If married, does your spouse occupy the property?** Yes No

Signature (Relative 1 or legal guardian)	Date	Daytime phone number
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Relative 2	Last name	First name	Middle Initial	Social Security number	Date property occupied by applicant ____/____/____
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Are you listed as an owner on the deed? Yes No **Relationship to owner:** _____

What is your marital status? single married divorced legally separated **If married, does your spouse occupy the property?** Yes No

Signature (Relative 2 or legal guardian)	Date	Daytime phone number
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Section 4 – Owners of the property

This section is to be completed by all owners of the property. Please fill out the following information for each owner of the property described in Section 1 and sign and date the application. By signing below, I certify that the information on this form is true and correct to the best of my knowledge. I also certify that I own the property described in Section 1, the individuals listed in Section 3 occupy this property, and the property has never been classified as seasonal residential recreational at any time during which I or my spouse have owned it.

Owner 1	Last name	First name	Middle Initial	Relationship to applicant claiming relative homestead
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Address where you reside	City	State	Zip
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Signature (owner 1)	Date	Daytime phone number
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Owner 2	Last name	First name	Middle Initial	Relationship to applicant claiming relative homestead
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Address where you reside	City	State	Zip
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Signature (owner 2)	Date	Daytime phone number
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If you need more space to list additional occupant(s) or owner(s), please provide the information requested in the corresponding section on a separate sheet of paper and attach it to the application.

Applying for the agricultural relative homestead classification

How to apply

To apply for the agricultural relative homestead classification, you must fill out this application **ANNUALLY**. To qualify for the homestead classification, you must: (All three must apply.)

1. Occupy the property listed on this application as your primary residence.
2. Be a qualifying relative to one of the owners of the property listed on this application. The relative may be the owner's parent, stepparent, child, stepchild, grandparent, grandchild, brother and sister. This relationship may be either by blood or by marriage.
3. Neither the owner nor qualifying relative(s) may claim another Ag. Homestead in Minnesota.
4. Both the owner and qualifying relative must be a Minnesota resident.

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

- Are you registered to vote in Minnesota?
- Do you have a valid Minnesota driver's license?
- Do you file a Minnesota income tax return?
- Do you list property in Minnesota as your permanent mailing address?
- Do your children, if any, attend school in Minnesota?
- Are you a resident of any other state or country?

Application deadline

The homestead application must be turned into the county assessor's office, **EACH YEAR**, by December 15 to be eligible for the homestead classification for taxes payable in the following year.

Property tax refunds

Neither the owner of the property nor the related occupant may claim a property tax refund or the special property tax refund on a property receiving the relative homestead classification.

Required information

Minnesota Statutes, section 273.124, subdivision 13 requires Social Security numbers and signatures of **all owners of the property and the qualifying relatives occupying the property** to be listed on this application.

If there is not enough space on the application for all required signatures and Social Security numbers, please use an extra sheet and include it with the application.

How we use information

The Social Security numbers or affidavits or other proofs of property owners and qualifying relatives 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 necessary for you to reapply for the classification each year.

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, the primary residence of the qualifying relative or his/her spouse changes or their marital status changes, state law requires the owner 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.

Please return this application to:

MOWER COUNTY ASSESSORS OFFICE
201 1ST ST NE
AUSTIN, MN 55912