

# Application for Valuation and Tax Deferment 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.

**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.**

Name of owner(s) \_\_\_\_\_

Property is owned by:  Private individual  Family farm entity  Authorized farm entity under section 500.24  Corporation owning a nursery  
 Other Please specify: \_\_\_\_\_

Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

**To qualify for the Green Acres deferment, one of the following must apply and must be the same for all parcels being enrolled:**

- The property is the homestead of the owner or the owner's surviving spouse, child, or sibling.  Yes  No
- The property is farmed in conjunction with property that contains the homestead of the owner, the owner's surviving spouse, child or sibling.  
 Yes  No
- 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.  Yes  No Date of purchase: \_\_\_\_\_
- 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.  Yes  No
- The property is the homestead of a member/shareholder/partner of a family farm entity or authorized farm entity under M.S. 500.24.  Yes  No
- 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.  
 Yes  No
- 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.  Yes  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?  
 Yes  No

\_\_\_\_\_

**Important:** 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.

\_\_\_\_\_

*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.*

**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 \_\_\_\_\_ Daytime phone ( ) \_\_\_\_\_ Date \_\_\_\_\_

**This section is for assessor use only.**

Application is  approved  denied  
 If denied, note main reason: \_\_\_\_\_

Assessor's signature: \_\_\_\_\_ Date: \_\_\_\_\_