Application For Homestead Classification
Relative Agricultural Provision

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 statement or value notice):

TO BE COMPLETED BY DAUGHTER, SON, PARENT OR GRANDCHILD OF OWNER.

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.: SSN: Relationship to occupant:

I certify that I own the above described property and that it is the primary residence of my daughter, son, grandchild or parent 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 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.: SSN: Relationship to occupant:

I certify that I own the above described property and that it is the primary residence of my daughter, son, grandchild or parent 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 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.

RETURN COMPLETED FORM TO: Benton County Assessor's Office, PO Box 129, Foley, MN 56329.

APPLYING FOR THE HOMESTEAD APPLICATION

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 relative agricultural 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, parent or grandchild of at least one of the property owners,**
- Be a Minnesota resident; and
- Occupy the property as your primary place of residence.

As the owner of the property you must:

- Be a Minnesota resident; and
- **Be a parent, child or grandparent 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 application. You may be considered to be a Minnesota resident if all or some of the following conditions apply to you.

- 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;
- You are not a resident of any other state or country.

State law requires that the Social Security number and signature of the qualifying relative and the Social Security number and signatures of the owners to whom the qualifying relative is related must be on this application. (Minnesota Statute 273.124, Subd. 13) If there is not enough space on the application for all required signatures and their Social Security numbers, use an extra sheet and include it with the application.

Social Security numbers are confidential information. (Minnesota Statute 13.02 subd 12) Under state law they may be given by your county assessor to the Minnesota Department of Revenue for use in determining whether you and the owner of the property to whom you are related have applied for the homestead classification for other properties in the state. (Minnesota Statute 273.124, Subd. 13)

Penalties

A property owner who obtains or attempts to obtain homestead classification for a property other than his or her primary place of residence or the primary place of residence of his or her relative is under state law subject to a fine of up to $3,000 and/or up to one year of imprisonment. (Minnesota Statute 609.41) In addition, the property owner will 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 Statute 273.124, Subd. 13)

Renewing your homestead classification

If this property is granted the homestead classification, it will not be necessary for you to reapply for the classification. However, at any time, the county assessor may require you to provide an additional application or such proof as they deem necessary to verify that you continue to meet the requirements of the homestead classification.

If you move...

If at any time the property is sold, or you change your primary residence, 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, you will be required to pay the tax which is due on the property based on its correct property class plus a penalty equal to the same amount.