

Blue and Yellow – Can it be Green (Acres)

Qualifying for Green Acres and Rural Preserve

MAAO Fall Conference 2025

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If you have any questions or need clarification of the information in this document, please contact the Minnesota Department of Revenue.

Green Acres and Rural Preserve Memo

Date: 4/25/2025

To: All County Assessors

From: Jon Klockziem, Property Tax Director

Updates to Green Acres and Rural Preserve Policy

After reviewing existing Green Acres guidance and hearing feedback from assessors across the state, the Department of Revenue is issuing updated guidance regarding several aspects of the Green Acres and Rural Preserve programs. The main topics that had been identified by assessors were:

1. When assessors receive the Green Acres values from the Department of Revenue in December, how should those values be applied to properties that are enrolled in the Green Acres or Rural Preserve programs?
2. How should counties implement the Green Acres and Rural Preserve programs if they do not already have properties enrolled?
3. What does the requirement that a property be “primarily devoted to agriculture” mean?
4. How should counties process Green Acres paybacks after properties are transferred or sold?

This memo will have a section on each question that should provide guidance for assessors when working with the Green Acres and Rural Preserve programs.

How Should Green Acres and Rural Preserve Values be Applied?

The relationship between the countywide average value provided by Revenue (the “Revenue Value”) and the relative Green Acres value applied to specific properties in specific jurisdictions by the county assessor (the “Applied Value”) is interdependent. Statute states that:

“The county assessor, in consultation with the Department of Revenue, shall determine the relative value of agricultural land for each assessment district, considering and giving recognition to appropriate agricultural market and soil data available.”

This means that while the Department of Revenue provides the Revenue Value, it should not be applied arbitrarily to all parcels that qualify for Green Acres in the county. Instead, the county assessor must determine the Applied Value based in part on the Revenue Value, in addition to local factors such as geographic differences impacting agricultural production. This variation is inherent when developing and using a county wide average; some counties are more uniform while other counties have large variations in the ag market based on location, cropland productivity and the suitability to specialty crops.

Recognizing the lack of a one size fits all recommendations when determining the Applied Value, it is helpful to identify and define a Green Acres continuum ranging from counties with no property seeing a benefit from Green Acres to a benefit countywide, with two categories in-between. Most counties will fall into category #2 and #3. Counties should determine which category they fall into on an annual basis, using the most recent PRISM 1 submission to self-identify. If the county has any questions regarding the categories, they should consult with their Property Tax Compliance Officer.

The annual PRISM numbers are considered a barometer of Green Acres and Rural Preserve participation and will be a reference point for the county assessor, in consultation with the Department of Revenue, in determining the relative value of agricultural land for each assessment district in comparison to the Revenue Value, considering and giving recognition to appropriate agricultural market and soil data available.

The Green Acres valuation can be thought of as a three-legged stool, where the seat represents the final Green Acres value, supported by three legs:

- The tillable or non-tillable Revenue Value
- The county’s place in the Green Acres continuum
- Recognition of appropriate agricultural market and soil data available within the county

The Green Acres Continuum

There are four categories of Green Acres (GA) or Rural Preserve (RP) enrollment in counties.

1. No Green Acres/Rural Preserve

- Farming is the dominant use in the land value market. There are no or minimal competing nonagricultural economic forces.
- The countywide average class 2a tillable/non-tillable value is not greater than 10% of the tillable Revenue Value (e.g. County Avg. Tillable = \$4,000 Tillable Revenue Value = \$3,900). If it is greater than 10% and the county believes that there are not countywide non-agricultural influences, the county should appeal the Revenue Value.
- Though the county has no parcels enrolled in Green Acres yet, the assessor must be aware that on a parcel specific level any class 2a parcel having an inflated market value based on a recognized nonagricultural highest and best use could still receive a benefit from Green Acres and Rural Preserve.

2. Isolated or Sporadic Green Acres/Rural Preserve

Throughout the county land value market, farming is dominant, and there is also a small amount of class 2a agricultural properties (or qualifying Rural Preserve class 2b properties) with increasing land values due to nonagricultural economic forces. This is limited to recognized higher values for influences such as building sites, water influence, and possibly population centers.

For example: A county has a handful of lakes where there is a GA benefit to the landowner; there is a GA benefit to the landowner of 2a land in or near a city where the highest best use is for development.

The counties in this category do not simply apply the Revenue Value for property enrolled in Green Acres. Instead, they apply the value without non-agricultural influences to the property.

For example: If a county has determined that some class 2a acreage within a city has a highest and best use value of \$20k (development), but the agricultural value is \$6k, they would use the \$6k as the Applied Value and not apply the Revenue Value.

Important considerations for this category:

- The countywide average class 2a tillable or non-tillable value should not be greater than 10% of the tillable or non-tillable Revenue Value.
 - If it is greater than 10% and the county believes that there are not countywide non-agricultural influences, the county should appeal the Revenue GA value. A higher value indicates that there might be a need for significantly more Green Acres deferrals.

- Counties in this category do **not** need to have an average tillable or non-tillable Applied Value that is within 10% of the tillable or non-tillable Revenue Value, as the Green Acre values are based on surrounding sales within that district.

3. Regional Green Acres/Rural Preserve

In places throughout the county land value market, farming is dominant. Meanwhile, there are also regions where land values have surpassed agricultural values due to nonagricultural economic forces primarily due to higher property value for building sites, water influence, residential development, and proximity to population centers. There are more non-agricultural market forces than a category #2 county and there are larger areas where GA/RP is applied.

- The county's average 2a tillable or non-tillable value may or may not be greater than 10% of the Revenue Value.
- If it is greater than 10% of the tillable or non-tillable Revenue Value, the county's average tillable or non-tillable Applied Value is expected to be within 10% of the Revenue Value.
- If it is not greater than 10% of the GA tillable or non-tillable Revenue Value, the countywide average tillable or non-tillable Applied Value does **not** need to be within 10% of the Revenue GA value as the Green Acre values are based on surrounding sales within that district.

4. Countywide Green Acres/Rural Preserve

Farming no longer competes in tillable or non-tillable land value markets. Competing nonagricultural economic forces dictate the assessor's market land values.

- The county's average class 2a tillable or non-tillable value is greater than 10% of the Revenue Value.
- The countywide average tillable or non-tillable Applied Value is expected to be within 10% of the Revenue Value.

How Should Assessors Apply Values for Rural Preserve?

For homesteaded properties enrolled in Green Acres¹, Rural Preserve allows enrolled 2b rural vacant land whose market value is higher due to recognized non-agricultural influence to receive a deferral of that increased value. In these cases, the appropriate Rural Preserve value would be based on surrounding sales within that district. For example, a parcel with lake frontage on wooded acres adjacent to farmed 2a land under the same ownership

¹ Or for property that had been enrolled under Section 273.111 for taxes payable in 2008.

would have a higher market value due to the value added by the frontage. The Rural Preserve value would be as woods, similar to neighboring properties without lakefront.

At the county level, for purposes of valuation for the Rural Preserve program, the Department of Revenue recommends comparing the non-tillable Revenue Value to the average per acre value for 2b. If the average market value for 2b is greater by 10% or more the county should be aware that properties enrolled in Rural Preserve will likely see a benefit countywide.

When implemented county wide Revenue strongly recommends using the following values for Rural Preserve:

- For class 2b tillable land (land that has the possibility to be tilled for row crops, but is not tilled or pastured), the county should use the tillable Revenue Value.
- For class 2b non-tillable land (land that is not tillable and is not used for agricultural purposes), the county should use the non-tillable Revenue Value.
- For unusable wasteland (land that is not usable for agricultural purposes including tilling or pasturing), counties should use 50% of the non-tillable Revenue Value. Topography is the determining factor in whether land is deemed unusable.

Implementing the Green Acres Program

Background

When seeking feedback from counties, there were multiple questions about what counties should do when they receive a Green Acres application from a property owner when the county currently does not have any properties enrolled in Green Acres.

Minnesota Statute 273.111 Subd. 3 states in part that: “...*Real estate consisting of ten acres or more or a nursery or greenhouse, and qualifying for classification as class 2a under section 273.13, **shall** be entitled to valuation and tax deferment under this section...*” (emphasis added). It is clear that this program is not something that counties may opt-out of, similar to other exclusions or benefits that property owners may apply for such as homestead or the market value exclusion for veterans with a disability.

Therefore, if a property owner applies for the Green Acres program and the assessor determines that they meet the statutory requirements, they must be enrolled in Green Acres. This is the case even if the property would not currently receive a benefit under the program. As such, assessors should evaluate the Green Acres values each year that the Department determines for their county to ensure that it is accurate with their agricultural market in case property owners apply and qualify for the Green Acres or Rural Preserve programs. If the county feels that the average Green Acres values provided by the department is incorrect, the county must appeal. Information about how to appeal is provided when Green Acres values are sent by the Department.

Valuation

Pursuant to Minnesota Statute 273.11 the assessor must value at market value and not adopt a lower or different standard of value. This results in the assessor considering all sales when determining values. The Commissioner of Revenue annually develops a countywide Green Acres average value for tillable and non-tillable lands. This value is primarily developed using a subset of sales with filters applied to remove sales that have a recognized nonagricultural influence.

For an enrolled parcel, deferral under Green Acres or Rural Preserve is dependent on a recognized non-agricultural influence on the market value. This influence in market value could affect either or both 2a agricultural and 2b rural vacant lands.

When there are individual 2a properties whose market value, based on a recognized nonagricultural highest and best use, is higher than the market value considering only agricultural use, those parcels should see a benefit from Green Acres and/or Rural Preserve.

Countywide Benchmarks

One of the uses of Revenue's Green Acres value is to provide a benchmark. Assessors may compare this value to their countywide average values for 2a agricultural properties to help determine how much non-agricultural influence may be affecting their agricultural markets. If there is a large difference between the two, the county should emphasize outreach to eligible property owners so they are aware of the program. Alternatively, if the county does not believe that there is that degree of non-agricultural influence, the county should appeal their Green Acres values.

Rural Preserve Deferrals

Eligibility for enrollment in Rural Preserve is predicated upon enrollment in Green Acres. This creates a requirement for enrollment in Green Acres even though there may be no Green Acres deferral. In these cases, there would be no difference between the assessed and Green Acres value for the 2a lands, and a lower Rural Preserve value for 2b lands.

Common non-agricultural influences include:

- Water influence: 2a land and associated 2b land having a shoreland component is necessarily valued with consideration of recreational and residential uses recognized from the market. Most often valued by measured frontage, less frequently as a factor upon acreage.
- Rural/suburban building sites: 2a land and associated 2b land, typically described in metes and bounds consisting of smaller acreages. Most often valued by the acre and having per acre average value increase as size decreases.
- Vacant when improved with a dwelling.
- Platted subdivisions: 2a land platted for development.
- Commercial/industrial development: 2a land and associated 2b land, which due to location is subject to increased demand for conversion to commercial or industrial use.

Hunting, other recreational use, and residential – Most often 2a non-tillable and 2b land however can include interspersed tillable land. Similar sized tracts as agricultural sales.

Primarily Devoted to Agriculture Criteria

Background

Minnesota Statutes 273.111, Subd. 3 describes the requirements that the property must meet to qualify for the Green Acres deferral program. They include:

- The property must be at least ten acres or more, or consist of a nursery or greenhouse.
- The property must qualify for the 2a agricultural classification.
- The property must be “primarily devoted to agricultural use.”

While the Property Tax Administrator’s Manual contains criteria for assessors to use to determine whether a property meets the requirement of being primarily devoted to agricultural use, these criteria have not been recently updated nor emphasized to assessors. Based on feedback from our focus group of assessors, we have re-examined the criteria and narrowed the number of criteria to be considered.

While we understand that using subjective criteria for a qualification introduces challenges for assessors, creating a hard cutoff could easily result in properties intended to benefit from the program being denied. Assessors must evaluate whether a property is primarily devoted to agricultural use to comply with the statutory requirements for the program. Like other property tax programs, it is ultimately up to the assessor to determine if a property qualifies for Green Acres based on the information.

Criteria

A property does not need to meet all criteria to be considered as primarily devoted to agricultural use.

Assessors should examine each criteria separately and decide whether a property could be considered to be primarily devoted to agricultural use. While there is no specific threshold for each criteria that a property must meet, statute provides purpose statements for the Green Acres program and further states that the statute should be broadly construed to achieve its purpose². The purpose of the statute is stated as:

*“the public interest would best be served by equalizing tax burdens upon agricultural property”;*³ and

*“it is in the interest of the state to encourage and preserve farms.”*⁴

² Minnesota Statutes 273.111 subd. 12

³ Minnesota Statutes 273.111 subd. 2

⁴ Minnesota Statutes 273.111 subd. 2a

Based on this information, assessors should determine if a property is “primarily devoted to agricultural use” based on the following criteria:

1. The number of acres used agriculturally.
 - a. This may be compared to both the total acres on the property and the number of acres that could feasibly be farmed.
2. Visible indication of participation of farming activity.
 - a. This may include both visual indications of raising or cultivating agricultural products, as well as the presence of physical structures for livestock, equipment, storage, etc. used to support agricultural activity.
3. If a property is used to raise animals:
 - a. The number and type of animals raised as agricultural products in comparison to the overall use of the property.
 - b. Length of time animals raised as agricultural products are physically located on the property each year.
4. The income derived from agricultural products, to be evaluated both as a dollar amount and proportionate to the size of the property.
5. If the property is leased:
 - a. The use of the property by the lessee.
 - b. The proportion of acres rented agriculturally compared to the number of acres rented for other uses.
 - c. The income from rented acres, evaluated both as a dollar amount and compared to the income of acres rented for other uses.

For applicants of multiple parcels, contiguous property under the same ownership should be treated as one landmass when evaluating these criteria. For example, if a property owner owns two contiguous 40 acre parcels and applies for Green Acres, both parcels should be looked at together when evaluating the above criteria.

Green Acres Paybacks

During our Green Acres review, questions arose on how paybacks were calculated, with some counties expressing concerns that the buyer was unaware of the payback if they did not continue to qualify for Green Acres. As a result, some counties would require that the buyer either apply for Green Acres or pay back the deferred taxes before the transfer was recorded by the county. While we understand the desire for clarity and efficiency when a property enrolled in Green Acres transfers, this practice is not allowed by statute.

Minnesota Statutes 273.111 subd. 9(a) states that a payback must be initiated when property enrolled in Green Acres “no longer qualifies.” However, subdivision 11a(a) also states that a new property owner may qualify and submit an application within 30 days of the transfer occurring. Therefore, regardless of the stated intentions of the property owner, the county must wait the 30 days before initiating a payback to ensure that the property will no longer qualify under the new ownership.

Once this 30 day period has passed without a new application submitted, the property is required to pay back the deferred tax amount for the current and previous two years. Minnesota Statutes 273.111 subd. 10 states that the payback is to be extended by the county auditor and is treated the same as other property taxes imposed on the property.

Next Steps

This guidance should be implemented for new applications filed for the 2026 assessment year and beyond. This includes properties that have not been enrolled in the Green Acres program as well as enrolled properties that have had a change in ownership that results in a new application needing to be filed. Assessors should not remove Green Acres from a currently enrolled property solely due to concerns with it being primarily devoted to agricultural use.

Moving forward, we will examine the current Green Acres application and seek feedback from assessors for how to collect information and inform property owners of the primarily devoted to agricultural use requirement.

Questions?

For questions regarding the valuation of Green Acres, please contact your PTCO.

For questions regarding the qualifications for Green Acres, email proptax.questions@state.mn.us.

Group Activity

Scenario One

- Oliver & Lisa Douglas are applying for the Green Acres Program.
- The parcel is 40 acres.
- There is a five-acre building site.

Scenario Two

- Fred & Doris Ziffel are applying for the Green Acres Program.
- The parcel is 10 acres.
- On four acres, they produce apples and cider, vegetables, berries, and maintain five bee hives for honey. All products are sold at the local farmers market.
- Their Schedule F shows \$10,000 in income.
- On a portion of the property, the owners allow a neighbor to pasture cattle in return for beef for personal consumption.

Scenario Three

- The Armstrong's are applying for the Green Acres Program.
- The Armstrong's live on a different parcel that is homesteaded in their name.
- The parcel is 170 acres and is owned by an LLC comprised by both the husband and wife.
- They value tier link to the parcel owned by the LLC.
- The LLC has owned the parcel for the previous 12 years.
- His wife was added to the LLC when they were married four years ago.

Scenario Four

- Hon. E. Krisp is applying for the Green Acres Program.
- The parcel is 27 acres.
 - There is a 10-acre building site.
 - Seven acres is an orchard that produces apples.
 - 10 acres is a hay field.
- The owner rents out the field to a neighbor who hays it.
 - That agreement is worth \$3,000 annually.
- The orchard and the hay field are contiguous.
- The orchard is currently classified as agricultural and receives homestead.
- Some of the apples grown are produced for sale at their retail store and some are used as input in the distilling process.
 - The retail sale and distilling bring in \$40,000 annually.

Scenario Five

- Bob LaBlaw is applying for the Green Acres and Rural Preserve Programs.
- There are two parcels:
 - One is a 30-acre parcel.
 - The other is a 40-acre parcel.

Green Acres Group Activity

Review each application and any other information provided to fill out the table below.

Be prepared to share your answers with the large group.

| Scenario | Does this scenario qualify for Green Acres? | Why or Why not? |
|----------|---|-----------------|
| One | | |
| Two | | |
| Three | | |
| Four | | |
| Five | | |

Form CR-GA Instructions

Who is Eligible

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 years 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 an entity not regulated under M.S. 500.24 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 deferment 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 deferment.

Required Attachments

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

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.

Use of Information

The information on this form is required by Minnesota Statutes, section 273.111 to properly identify you and determine if you qualify for this property tax program. If you do not provide the required information, your application may be delayed or denied. Your County Assessor may also ask for additional verification of qualifications.

Questions?

Contact your County Assessor's Office for assistance.

Form CR-GAADD Instructions

Who is Eligible

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 years 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 an entity not regulated under M.S. 500.24 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 this Form

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

Use of Information

The information on this form is required by Minnesota Statutes, section 273.111 to properly identify you and determine if you qualify for the Green Acres property tax deferral program. If you do not provide the required information, your application may be delayed or denied. Your County Assessor may also ask for additional verification of qualifications.

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.

Questions?

Contact your County Assessor's Office for assistance.

Form CR-RP Instructions

What type of property qualifies for Rural Preserve?

If you own class 2b rural vacant land property that was properly enrolled in Green Acres for taxes payable in 2008 or own class 2b property that is part of an agricultural homestead that is enrolled in Green Acres, you may be eligible for Rural Preserve. You must apply with the county assessor.

The Property Must:

- have been properly enrolled in Green Acres for taxes payable in 2008, or be part of an agricultural homestead and;
- be contiguous to the Green Acres property;
- not be enrolled in Green Acres, Open Space, Metropolitan Agricultural Preserves, or SFIA; and
- have no delinquent property taxes owed on the land.

All parcels being enrolled for the tax deferral on this application must be under the same ownership.

How Rural Preserves Works

The assessor determines two values on land enrolled in Rural Preserve:

1. The “estimated market value” based on sales of similar property taking into consideration all of the outside factors that influence its market value.
2. The “value without regard to outside influences” or “Rural Preserve Value” which must not exceed the class 2a tilled value for that county.

Taxes are calculated on both values, but paid on the lower value each year. The difference between the taxes calculated on the higher and lower values is deferred until the property no longer qualifies for Rural Preserve.

How to Apply

Complete the application and attach a copy of the most recent available aerial photograph by the Farm Service Agency of the United States Department of Agriculture (USDA) or the County GIS service clearly delineating the land you wish to enroll. You may work with your assessor to determine which acres you wish to enroll.

Rural Preserve 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 deferment 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 Rural Preserve deferment.

Required Documentation

You must attach a copy of the most recent available aerial photograph by the Farm Service Agency of the USDA or the County GIS service clearly outlining the land you wish to enroll.

What happens if I withdraw my property or if I no longer qualify for enrollment in Rural Preserve?

If you withdraw your property from the Rural Preserve program, or you no longer qualify for enrollment in the program, you must pay back deferred taxes for the year of termination plus the two prior years. The deferred taxes are a lien against the property. You are also responsible to pay for any deferred special local assessments.

Special Local Assessments

Special local assessments may be deferred while the property qualifies for Rural Preserve. When the property is withdrawn from the program or no longer qualifies for the program, all deferred special assessments plus interest are due. The total due will be payable in equal installments, spread over the time remaining until the last maturity date of the bonds issued to finance the improvement for which the special assessments were levied.

Use of Information

The information on this form is required by Minnesota Statutes, section 273.114 to properly identify you and determine if you qualify for this property tax program. If you do not provide the required information, your application may be delayed or denied. Your County Assessor may also ask for additional verification of qualifications.

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 tax obligations can result in a fine of up to \$3,000 and/or up to one year in prison.

Questions?

Contact your County Assessor’s Office for assistance.

For Office Use Only

Name of applicant _____ Assessment year _____

☐ Approved

Assessor's signature _____ Date _____

☐ Denied

Application for Green Acres Valuation and Tax Deferment of Agricultural Land

Please read the instructions before you complete this form. Submit application and attachments by May 1.

Property is owned by:

☒ Private individual ☐ Family farm entity ☐ Authorized farm entity under section 500.24

☐ Corporation owning a nursery ☐ Other -Specify: _____

Name of Owner (if Owned by an Individual) or Entity

Oliver & Lisa Douglas

Middle Initial (if Individual)

Mailing Address for Individual or Entity

City

Greenville

State

MN

Zip Code

55555

County

Spruce

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

1. The property is the homestead of the owner or the owner's surviving spouse, child or sibling. ☒ Yes ☐ 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. ☐ Yes ☐ No
 If yes, provide the PID or physical address of the property containing the homestead:

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. ☐ Yes ☐ No
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. ☐ Yes ☐ No
 If yes, provide the PID or physical address of the property possessed for at least seven years:

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. ☐ Yes ☐ No
6. The property is the homestead of a member/shareholder/partner of an entity not regulated under M.S. 500.24 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
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. ☐ 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

Please complete a Green Acres Addendum Form (CR-GAADD) 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.

Signature of Owner or Authorized Representative

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.

Signature of Owner

Oliver Douglas

Phone

555-5555

Date

Today

Green Acres Addendum Form

CR-GAADD

For use in conjunction with

Form CR-GA, *Application for Green Acres Valuation and Tax Deferment of Agricultural Land*

Please read the instructions before you complete this form. A separate Form CR-GA Add must be used for each parcel you are enrolling into the Green Acres program. Attach all addendums to your Form CR-GA.

Property Information

| | |
|---|------------------|
| Township or City Sprig Township | County Spruce |
| Parcel ID Number or Legal Description of Property 05-5555555 | |

The land that I/we own is currently being farmed. ☒ Yes ☐ No

Total number of acres of parcel 40

Of these acres, how many are:

 Tilled in the previous year (e.g. crops, corn, etc.)

 Normally tilled lands left fallow due to flooding or crop rotation/management

35 Enrolled in one of the following programs:

- ☐ CRP CRP Contract expiration date:
☒ RIM RIM Contract expiration date: Perpetual
☐ CREP CREP Contract expiration date:
☐ Other Specify

 Active pastureland for livestock purchased for sale

 Cut for hay

 Enrolled in SFIA or 2c Managed Forest Land

 Used solely for hunting/recreational purposes (and not enrolled in SFIA or 2c)

5 Other uses (e.g. pasture for horses, open lawn area not farmed, roads, etc.) Specify 5- HGA

Note: The sum of these acres must equal the total acres in this parcel.

Sign Here

Signature of Owner or Authorized Representative

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.

| | | |
|---|--------------------------|----------------------|
| Signature of Owner <i>Oliver Douglas</i> | Phone <i>555-5555</i> | Date <i>Today</i> |
|---|--------------------------|----------------------|

For Office Use Only

Name of applicant _____ Assessment year _____

☐ Approved

Assessor's signature _____ Date _____

☐ Denied

Application for Green Acres Valuation and Tax Deferment of Agricultural Land

Please read the instructions before you complete this form. Submit application and attachments by May 1.

Property is owned by:

☒ Private individual ☐ Family farm entity ☐ Authorized farm entity under section 500.24

☐ Corporation owning a nursery ☐ Other -Specify: _____

Name of Owner (if Owned by an Individual) or Entity

Fred & Doris Ziffel

Middle Initial (if Individual)

Mailing Address for Individual or Entity

City

Emerald City

State

MN

Zip Code

55555

County

Spruce

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

1. The property is the homestead of the owner or the owner's surviving spouse, child or sibling. ☒ Yes ☐ 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. ☐ Yes ☐ No
 If yes, provide the PID or physical address of the property containing the homestead:

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. ☐ Yes ☐ No
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. ☐ Yes ☐ No
 If yes, provide the PID or physical address of the property possessed for at least seven years:

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. ☐ Yes ☐ No
6. The property is the homestead of a member/shareholder/partner of an entity not regulated under M.S. 500.24 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
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. ☐ 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

Please complete a Green Acres Addendum Form (CR-GAADD) 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.

Signature of Owner or Authorized Representative

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.

Signature of Owner

Doris Ziffel

Phone

555-1234

Date

Today

Green Acres Addendum Form

CR-GAADD

For use in conjunction with

Form CR-GA, *Application for Green Acres Valuation and Tax Deferment of Agricultural Land*

Please read the instructions before you complete this form. A separate Form CR-GA Add must be used for each parcel you are enrolling into the Green Acres program. Attach all addendums to your Form CR-GA.

Property Information

| | |
|----------------------------------|------------------|
| Township or City Emerald City | County Spruce |
|----------------------------------|------------------|

Parcel ID Number or Legal Description of Property
05-1234567

The land that I/we own is currently being farmed. ☒ Yes ☐ No

Total number of acres of parcel 10

Of these acres, how many are:

4 Tilled in the previous year (e.g. crops, corn, etc.)

Normally tilled lands left fallow due to flooding or crop rotation/management

Enrolled in one of the following programs:

☐ CRP CRP Contract expiration date: _____

☐ RIM RIM Contract expiration date: _____

☐ CREP CREP Contract expiration date: _____

☐ Other Specify _____

4 Active pastureland for livestock purchased for sale

Cut for hay

Enrolled in SFIA or 2c Managed Forest Land

Used solely for hunting/recreational purposes (and not enrolled in SFIA or 2c)

2 Other uses (e.g. pasture for horses, open lawn area not farmed, roads, etc.) Specify House, Garage, & Yard

Note: The sum of these acres must equal the total acres in this parcel.

Signature of Owner or Authorized Representative

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.

| | | |
|---|--------------------------|----------------------|
| Signature of Owner <i>Doris Ziffel</i> | Phone <i>555-1234</i> | Date <i>Today</i> |
|---|--------------------------|----------------------|

For Office Use Only

Name of applicant _____ Assessment year _____

☐ Approved

Assessor's signature _____ Date _____

☐ Denied

Application for Green Acres Valuation and Tax Deferment of Agricultural Land

Please read the instructions before you complete this form. Submit application and attachments by May 1.

Property is owned by:

☐ Private individual ☐ Family farm entity ☒ Authorized farm entity under section 500.24

☐ Corporation owning a nursery ☐ Other -Specify: _____

Name of Owner (if Owned by an Individual) or Entity

Brad Armstrong LLC

Middle Initial (if Individual)

Mailing Address for Individual or Entity

City

Ashville

State

MN

Zip Code

55555

County

Spruce

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
If yes, provide the PID or physical address of the property containing the homestead:

- 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
- 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
If yes, provide the PID or physical address of the property possessed for at least seven years: _____
- 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 an entity not regulated under M.S. 500.24 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

Please complete a Green Acres Addendum Form (CR-GAADD) 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.

Signature of Owner or Authorized Representative

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.

Signature of Owner

Brad Armstrong

Phone

555-9876

Date

Today

Green Acres Addendum Form

CR-GAADD

For use in conjunction with

Form CR-GA, *Application for Green Acres Valuation and Tax Deferment of Agricultural Land*

Please read the instructions before you complete this form. A separate Form CR-GA Add must be used for each parcel you are enrolling into the Green Acres program. Attach all addendums to your Form CR-GA.

Property Information

| | |
|---|------------------|
| Township or City Ash Township | County Spruce |
| Parcel ID Number or Legal Description of Property 05-9876543 | |

The land that I/we own is currently being farmed. ☒ Yes ☐ No

Total number of acres of parcel 170

Of these acres, how many are:

170 Tilled in the previous year (e.g. crops, corn, etc.)

Normally tilled lands left fallow due to flooding or crop rotation/management

Enrolled in one of the following programs:

| | |
|--------------------------------|--------------------------------------|
| <input type="checkbox"/> CRP | CRP Contract expiration date: _____ |
| <input type="checkbox"/> RIM | RIM Contract expiration date: _____ |
| <input type="checkbox"/> CREP | CREP Contract expiration date: _____ |
| <input type="checkbox"/> Other | Specify _____ |

Active pastureland for livestock purchased for sale

Cut for hay

Enrolled in SFIA or 2c Managed Forest Land

Used solely for hunting/recreational purposes (and not enrolled in SFIA or 2c)

Other uses (e.g. pasture for horses, open lawn area not farmed, roads, etc.) Specify _____

Note: The sum of these acres must equal the total acres in this parcel.

Signature of Owner or Authorized Representative

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.

| | | |
|---|--------------------------|----------------------|
| Signature of Owner Brad Armstrong | Phone 555-9876 | Date Today |
|---|--------------------------|----------------------|

For Office Use Only

Name of applicant _____ Assessment year _____

☐ Approved

Assessor's signature _____ Date _____

☐ Denied

Application for Green Acres Valuation and Tax Deferment of Agricultural Land

Please read the instructions before you complete this form. Submit application and attachments by May 1.

Property is owned by:

☒ Private individual ☐ Family farm entity ☐ Authorized farm entity under section 500.24

☐ Corporation owning a nursery ☐ Other -Specify: _____

Name of Owner (if Owned by an Individual) or Entity

Hon Krisp

Middle Initial (if Individual)

E.

Mailing Address for Individual or Entity

City

Orchardville

State

MN

Zip Code

55555

County

Spruce County

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

- | | |
|---|---|
| 1. The property is the homestead of the owner or the owner's surviving spouse, child or sibling. | <input checked="" 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 checked="" type="checkbox"/> No |
| If yes, provide the PID or physical address of the property containing the homestead: _____ | |
| 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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 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 checked="" type="checkbox"/> No |
| If yes, provide the PID or physical address of the property possessed for at least seven years: _____ | |
| 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 checked="" type="checkbox"/> No |
| 6. The property is the homestead of a member/shareholder/partner of an entity not regulated under M.S. 500.24 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 checked="" 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 checked="" 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 checked="" type="checkbox"/> No |

Please complete a Green Acres Addendum Form (CR-GAADD) 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.

Signature of Owner or Authorized Representative

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.

Signature of Owner

Hon. E Krisp

Phone

555-5432

Date

Today

Green Acres Addendum Form

CR-GAADD

For use in conjunction with

Form CR-GA, *Application for Green Acres Valuation and Tax Deferment of Agricultural Land*

Please read the instructions before you complete this form. A separate Form CR-GA Add must be used for each parcel you are enrolling into the Green Acres program. Attach all addendums to your Form CR-GA.

Property Information

| | |
|--------------------------------------|-------------------------|
| Township or City Orchard Township | County Spruce County |
|--------------------------------------|-------------------------|

Parcel ID Number or Legal Description of Property
05-5632198

The land that I/we own is currently being farmed. ☒ Yes ☐ No

Total number of acres of parcel 27

Of these acres, how many are:

7 Tilled in the previous year (e.g. crops, corn, etc.)

_____ Normally tilled lands left fallow due to flooding or crop rotation/management

_____ Enrolled in one of the following programs:

| | |
|--------------------------------|--------------------------------------|
| <input type="checkbox"/> CRP | CRP Contract expiration date: _____ |
| <input type="checkbox"/> RIM | RIM Contract expiration date: _____ |
| <input type="checkbox"/> CREP | CREP Contract expiration date: _____ |
| <input type="checkbox"/> Other | Specify _____ |

_____ Active pastureland for livestock purchased for sale

10 Cut for hay

_____ Enrolled in SFIA or 2c Managed Forest Land

_____ Used solely for hunting/recreational purposes (and not enrolled in SFIA or 2c)

10 Other uses (e.g. pasture for horses, open lawn area not farmed, roads, etc.) Specify 5- HGA 5- Retail and Distilling

Note: The sum of these acres must equal the total acres in this parcel.

Sign Here

Signature of Owner or Authorized Representative

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.

| | | |
|---|--------------------------|----------------------|
| Signature of Owner <u>Hon E. Kriss</u> | Phone <u>555-5432</u> | Date <u>Today</u> |
|---|--------------------------|----------------------|

For Office Use Only

Name of applicant _____ Assessment year _____

☐ Approved

Assessor's signature _____ Date _____

☐ Denied

Application for Green Acres Valuation and Tax Deferment of Agricultural Land

Please read the instructions before you complete this form. Submit application and attachments by May 1.

Property is owned by:

☒ Private individual ☐ Family farm entity ☐ Authorized farm entity under section 500.24

☐ Corporation owning a nursery ☐ Other -Specify: _____

Name of Owner (if Owned by an Individual) or Entity

Bob La-Blaw

Middle Initial (if Individual)

Mailing Address for Individual or Entity

City

Maplewood

State

MN

Zip Code

55555

County

Spruce

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

- | | | |
|----|--|---|
| 1. | The property is the homestead of the owner or the owner's surviving spouse, child or sibling. | <input checked="" 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. If yes, provide the PID or physical address of the property containing the homestead: _____ | <input type="checkbox"/> Yes <input checked="" 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 checked="" type="checkbox"/> No |
| 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. If yes, provide the PID or physical address of the property possessed for at least seven years: _____ | <input type="checkbox"/> Yes <input checked="" 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 checked="" type="checkbox"/> No |
| 6. | The property is the homestead of a member/shareholder/partner of an entity not regulated under M.S. 500.24 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 checked="" 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. 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 checked="" type="checkbox"/> No |

Please complete a Green Acres Addendum Form (CR-GAADD) 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.

Signature of Owner or Authorized Representative

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.

Signature of Owner

Bob La-Blaw

Phone

555-1111

Date

Today

Green Acres Addendum Form

CR-GAADD

For use in conjunction with

Form CR-GA, *Application for Green Acres Valuation and Tax Deferment of Agricultural Land*

Please read the instructions before you complete this form. A separate Form CR-GA Add must be used for each parcel you are enrolling into the Green Acres program. Attach all addendums to your Form CR-GA.

Property Information

| | |
|---|------------------|
| Township or City Maple Township | County Spruce |
| Parcel ID Number or Legal Description of Property 05-1111111 | |

The land that I/we own is currently being farmed. ☒ Yes ☐ No

Total number of acres of parcel 30

Of these acres, how many are:

25 Tilled in the previous year (e.g. crops, corn, etc.)

_____ Normally tilled lands left fallow due to flooding or crop rotation/management

_____ Enrolled in one of the following programs:

| | |
|--------------------------------|--------------------------------------|
| <input type="checkbox"/> CRP | CRP Contract expiration date: _____ |
| <input type="checkbox"/> RIM | RIM Contract expiration date: _____ |
| <input type="checkbox"/> CREP | CREP Contract expiration date: _____ |
| <input type="checkbox"/> Other | Specify _____ |

_____ Active pastureland for livestock purchased for sale

_____ Cut for hay

_____ Enrolled in SFIA or 2c Managed Forest Land

_____ Used solely for hunting/recreational purposes (and not enrolled in SFIA or 2c)

5 Other uses (e.g. pasture for horses, open lawn area not farmed, roads, etc.) Specify 5- HGA

Note: The sum of these acres must equal the total acres in this parcel.

Signature of Owner or Authorized Representative

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.

| | | |
|--|--------------------------|----------------------|
| Signature of Owner <i>Bob La-Blaw</i> | Phone <i>555-1111</i> | Date <i>Today</i> |
|--|--------------------------|----------------------|

For Office Use Only

Name of applicant _____ Assessment year _____

☐ Approved**CR-RP**

Assessor's signature _____ Date _____

☐ Denied

Application for Rural Preserve Property Tax Program

Provides property tax relief to taxpayers who own class 2b rural vacant land which was enrolled in the Green Acres program for the 2007 assessment year (for taxes payable in 2008) or that is contiguous to agricultural homestead land that is enrolled in Green Acres. (M.S. 273.114)

Please read instructions before completing. The application deadline is May 1 for taxes payable the following year.

Before you complete or submit this form the following statements must be true:

- ☒ I have read the instructions on this form and have determined that I and the land I wish to enroll meet the requirements to participate in Rural Preserve.
- ☒ I certify that the land is not enrolled in the Green Acres program, Open Space program, Metropolitan Agricultural Preserves program, the Sustainable Forest Incentive Act, nor classified as 2c Managed Forest Land.
- ☒ I certify that there are no delinquent property taxes owed on any of the land being enrolled in Rural Preserve.
- ☒ I have attached the required most recent available aerial photograph by the Farm Service Agency of the USDA or the County GIS service clearly outlining the land I wish to enroll. (See instructions on back for more detailed information.)

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.

Property is Owned By:

☒ Private Individual ☐ Family Farm Entity ☐ Authorized Farm Entity Under Section 500.24☐ Corporation Owning a Nursery ☐ Other - Specify: _____

Name of Owner (if Owned by an Individual) or Entity

Bob La-Blaw

Middle Initial (if Individual)

Mailing Address for Individual or Entity

City

Maplewood

State

MN

Zip Code

55555

County

Spruce

To qualify for Rural Preserve, at least one of the following must apply:

YES NO

1. The property you are enrolling was properly enrolled in Green Acres for taxes payable in 2008 under your ownership and is contiguous to class 2a agricultural land currently enrolled in Green Acres.

☐ ☒

2. The property you are enrolling is part of an agricultural homestead and contiguous to class 2a agricultural land that is currently enrolled in Green Acres.

☒ ☐

Provide the following information for each parcel of land you wish to enroll. (If you fail to provide the required information, including number of eligible acres for each parcel, your application will be delayed or denied.)

| Parcel I.D. | Number of Acres to be Enrolled | Parcel I.D. | Number of Acres to be Enrolled |
|-------------|--------------------------------|-------------|--------------------------------|
| 05-1111112 | 40 | | |
| | | | |
| | | | |

Please attach another form if you need more space.

Total acres to be enrolled:

40

By signing below, I certify that the above information is true and correct to the best of my knowledge, I am an owner of the property or an authorized member, partner, or shareholder of the entity that owns the property for which Rural Preserve is being claimed, and I understand the consequences that will result if I terminate my enrollment, or no longer qualify for enrollment, in the Rural Preserve Program which are explained in the instructions on the back of this form.

Signature of Property Owner or Authorized Representative

Bob La-Blaw

Date

Today