For Office Use Only
Name of applicant _____ *Assessment year* _____ ☐ *Approved*
Assessor's signature _____ *Date* _____ ☐ *Denied*

CR-GA

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.

Applicant Information

Owner Last Name	First Name	Middle Initial

Property is owned by:
☐ Private individual ☐ Family farm entity ☐ Authorized farm entity under section 500.24
☐ Corporation owning a nursery ☐ Other. Specify: _____

Mailing Address

City	State	Zip Code	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. ☐ 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
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
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

Important

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.

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	Phone	Date

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 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 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.

Return To:

Wright County Assessor's Office
10 2nd Street NW Rm 100
Buffalo, MN 55313