Assessor Only	Application is Approved? ☐ Yes ☐ No	Accessor's Signature	Date
	The property was properly enrolled in Green Acres for taxes payable in 2008 under the current owner's name and is contiguous to class 2a agricultural land currently properly enrolled in Green Acres.		☐ Yes ☐ No
	The property being enrolled is part of an agricultural homestead and contiguous to class 2a agricultural land that is currently properly enrolled in Green Acres.		☐ Yes ☐ No

CR-RP

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 Can Apply

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.)*

Landowner 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.

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

Mailing Address

City	State	Zip Code

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.	☐	☐

Parcel Information

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

Please attach another form if you need more space. **Total acres to be enrolled:**

Sign Here

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	Date

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.

Return to:

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