

# Homestead Application

## *Owner Occupied Homestead*

**Homestead Application** - Property purchased for occupancy as a homestead is eligible for a full homestead if owned and occupied by January 2. Property purchased and used for homestead purposes after January 2 but by December 31 may be eligible for a mid-year homestead. Upon application, the Assessor will determine if this property is eligible for homestead classification. This form must be completed and returned to the County Assessor's office no later than December 31 to qualify for current year assessment for taxes payable the next year.

**Homestead Verification - Spouse's 2nd Homestead** - The three reasons allowable are as follows.

- 1) Divorce proceedings are pending in the court.
- 2) The spouses are **legally separated**. (This requires a court document.)
- 3) The spouse's employment or self-employment location requires the Spouse to have a separate homestead. The location of the employment must be 50 miles apart and the homesteads must be at least 50 miles apart to be eligible.

If there are other personal circumstances causing the spouses to live separately, contact the Assessor's Office to determine if your property is eligible for the homestead classification.

**Property Held Under A Trust** - Property purchased for occupancy as a homestead is eligible for a full homestead if owned and occupied by January 2. Property purchased and used for homestead purposes after January 2 but by December 31 may be eligible for a mid-year homestead. Upon application, the Assessor will determine if this property is eligible for homestead classification. The homestead application form must be completed and returned to the County Assessor's office along with a copy of the page of the trust that identifies the grantor(s) of the trust, contains the signature(s) of the grantor(s), and has the date of the signature(s) no later than December 31 to qualify for current year assessment for taxes payable the next year.

## *Relative Homestead*

**Relative Non-Agricultural Homestead Application** - Property occupied for the purpose of homestead by a relative of the owner (parent, stepparent, child, stepchild, grandparent, grandchild, brother, sister, uncle, aunt, nephew or niece) by January 2 may be eligible for full homestead benefits. Property used for homestead purposes after January 2 but by December 31 may be eligible for a mid-year homestead. Upon application, the Assessor will determine if this property is eligible for homestead classification. This form must be completed and returned to the County Assessor's office no later than December 31 to qualify for current year assessment for taxes payable the next year. Note: If the property is currently classified as Seasonal/Recreational under current ownership, it is not eligible for relative homestead.

**Relative Agricultural Homestead Application** - Agricultural property occupied and used for the purpose of a homestead by a son, daughter, grandson, granddaughter, father or mother of the owner may be eligible for Relative Agricultural Homestead. Application must be made prior to December 31 of the assessment year and a completed Relative Agricultural Homestead Affidavit Form must be included with the application to be eligible for current year assessment for taxes payable the next year. This homestead provides agricultural homestead benefits similar to what the owner would receive if they lived on the property.

### ***Personal Property Mobile Home Homestead***

**Homestead Application (Mobile Home)** - Property purchased for occupancy as a homestead is eligible for a full homestead if owned and occupied by January 2. Property purchased and used for homestead purposes after January 2 but by May 29 may be eligible for a part-year homestead. Upon application, the Assessor will determine if this property is eligible for homestead classification. This form must be completed and returned to the County Assessor's office no later than May 29 to qualify for current year homestead classification. This application is to be used when the owner of the mobile home does not own the land where the mobile home is situated.

**Relative Personal Property Mobile Home Application** - Property used for the purpose of a homestead by a relative of the owner by January 2. Relative for this application includes parent, stepparent, child, stepchild, grandparent, grandchild, brother, sister, uncle, aunt, nephew or niece. Property used for homestead purposes after January 2 but by May 29 may be eligible for a part-year homestead. Upon application, the Assessor will determine if this property is eligible for homestead classification. This form must be completed and returned to the County Assessor's office no later than May 29 to qualify for current year homestead classification.

### ***Special Agricultural Homestead***

**Special Agricultural Homestead Application -- Individually Owned** This form is used to apply for homestead benefits on agricultural property you own and farm yourself, but do not live on. If the property is owned by a family farm corporation, joint family farm venture, family farm limited liability company, or a partnership operating a family farm, you will need to complete the "Special Agricultural Homestead Application -- Entity owned" form.

**Special Agricultural Homestead Re-Application -- Individually Owned** If there are no changes to the agricultural property since the most recent application, then the property owner must complete this re-application form for agricultural property they own and farm themselves, but do not live on, and return it to the county assessor's office.

**Special Agricultural Homestead Application -- Trust Owned** This form is to be used to apply for homestead on agricultural property that is owned by a Trust and farmed by the grantor of the Trust or an authorized farming entity of which the grantor/grantor's spouse is a qualifying person.

**Special Agricultural Homestead Re-Application -- Trust Owned** If there are no changes to the agricultural property since the most recent application, then the property owner must complete this re-application form for agricultural property that is owned by a Trust and farmed by the grantor of the Trust or an authorized farming entity of which the grantor/grantor's spouse is a qualifying person.

**Special Agricultural Homestead Application -- Entity Owned** This form is to be used to apply for homestead on agricultural property that is owned by an "authorized entity" which is a family farm corporation, joint family farm venture, family farm limited liability company, or a partnership operating a family farm and farmed by a member, shareholder or partner of that entity.

**Special Agricultural Homestead Re-Application – Entity Owned** If there are no changes to the agricultural property since the most recent application, then the property owner must complete this re-application form for agricultural property that is owned by an “authorized entity” which is a family farm corporation, joint family farm venture, family farm limited liability company, or a partnership operating a family farm and farmed by a member, shareholder or partner of that entity.

## **Property Tax Exemption**

**Application for Property Tax Exemption:** This application must be completed and filed with the County Assessor if a taxable property is purchased by an exempt organization that will be using the property for an exempt purpose. Examples of exempt organizations would be churches, schools, local units of government, etc.

**Application for Property Tax Exemption: Institution of Purely Public Charity** This application must be completed and filed with the County Assessor by Institutions of Purely Public Charity only. All other types of exempt organizations should use the Application for Property Tax Exemption.

## **Special Programs**

**Special Homestead Classification for Property Owners who are Blind or Disabled** – This classification provides a reduced property tax classification rate for homestead property of persons who are legally blind or totally and permanently disabled. Property owner must apply by October 1 for the current assessment year for taxes payable the following year.

**Market Value Exclusion on Homestead Property of Disabled Veterans** For homesteads of honorably discharged veteran who has a **service-connected disability** rating of 70 percent or higher. The application and additional information must be submitted to the assessor by December 31.

**Market Value Exclusion on Homestead Property for a Surviving Spouse of a Disabled Veteran who was Permanently Disabled or a Service Member Who Died While in Active Service** - For homesteads of a surviving spouse of a veteran with a 100% and permanent disability rating or a service member who died while serving in active duty. The surviving spouse would need to apply by December 31 of that assessment year to continue to receive the lifetime benefit.

**Sustainable Forest Incentive Act Application** Sustainable Forest Incentive Act (SFIA) is a program that provides incentive payments to private landowners of forested land. This is an ongoing, statewide program that effectively replaces the Tree Growth Tax program. A Forestry Management Plan and recorded covenant agreement is required.

**2c Managed Forest Land Classification Application** This application provides for a reduced class rate to qualifying properties that are: Unplatted real estate, rural in character, not used for agricultural purposes, and not improved with a structure. The property must have a current registered forestry management plan.

**Valuation and Tax Deferment Application (Green Acres)** This is a deferment program for farmed land that may have a higher value due to non-farm influences. Please complete the application form and one Green Acres Addendum Form for each parcel you are enrolling into the Green Acres program. Each parcel must be listed separately on different addendum sheets. Applications are due by **May 1**.

### **Rural Preserve Program Application**

The Rural Preserve Program is a deferment program for eligible non-farmed rural vacant land. The property must be part of an agricultural homestead and some part of the properties owned must be enrolled in Green Acres. Applications are due by **May 1**.

### **Valuation Reduction for Homestead Property Damaged by Mold Application**

This application must be turned into the county assessor's office by June 30 to be considered for a valuation reduction for the current assessment year for taxes payable in the following year. The application must be accompanied by an estimate from a licensed contractor of the cost to remove the mold and restore the property to its pre-mold condition.

### **Application for Non-Profit Community Service Organizations Donations**

This application is for property owned by a "nonprofit community service oriented organization" that is not used for residential purposes and makes annual charitable contributions and donations at least equal to the property's previous years property taxes (excluding the state general tax) and the property is allowed to be used for public and community meetings and events free of charge. Applications are due by **May 1**.

### **Application for Non-Profit Community Service Organizations Non-Revenue Producing-**

This application is for property owned by a "nonprofit community service oriented organization" that is not used for residential purposes on either a temporary or permanent basis, and is not used for revenue-producing activities for more than six days in the calendar year preceding the year of assessment. Applications are due by **May 1**.