

MINNESOTA • REVENUE

Property Tax Refund >

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Homeowner's Homestead Credit Refund

Minnesota has two property tax refund programs for homeowners:

- The **regular** Homeowner's Homestead Credit Refund is based on your household income and the property taxes paid on your principal place of residence.
- The **special** Homeowner's Homestead Credit Refund is based on the increase of your property tax over the previous year.

You may qualify for either or both of these refunds, depending on your income and the size of your property tax bill. The information below will help you determine if you qualify and how to claim a refund. For more information, [see Eligibility Requirements for the Homestead Credit Refund \(for Homeowners\) and Renter's Property Tax Refund](#).

Regular Homeowner's Homestead Credit Refund

The regular refund is for people who owned and lived in their home on Jan. 2, 2016 (or Jan. 2, 2015, for the 2014 filing). The home must be classified as your homestead.

Special Homeowner's Homestead Credit Refund

To qualify for the special refund, all of the following must be true:

- You have owned and lived in the same home on both Jan. 2, 2015, and Jan. 2, 2016.
- The net property tax on your homestead increased by more than 12 percent from 2015 to 2016.
- The increase was at least \$100 and wasn't due to improvements you made to the property.

There is no limit on household income for the special refund. You may qualify even if you don't qualify for the regular refund. The maximum special refund is \$1,000.

Note: If you use part of your home for a business, be sure to read "Special Situations" on page 10 of the [Minnesota Homestead Credit Refund \(for Homeowners\) and Renter's Property Tax Refund instructions](#).

How to File

Electronically: File your Homestead Credit Refund [online for free!](#)

You may download and complete [Form M1PR, Homestead Credit Refund \(for Homeowners\) and Renter's Property Tax Refund](#) or ask us to mail the forms to you by calling 651-296-3781 or 1-800-652-9094.

Due Date

The due date for filing your Homestead Credit Refund (for Homeowners) return (Form M1PR) is Aug. 15. If the due date falls on a weekend or legal holiday, your return is due by the next business day.

Note: You may file Form M1PR and claim a refund for up to one year after the original due date. If you file later, you won't receive a refund.

Statement of Property Taxes Payable

You should receive a property tax statement from your county in March or April 2016 . (If you own a mobile home, you should receive a statement in mid-July.) Do not use the Notice of Proposed Taxes that was sent in November 2015.

Your property tax statement will say if your property is classified as a homestead. If it isn't, you must apply for homestead status with your county assessor's office. You have until Dec. 15, 2016 to apply. Get a signed statement saying that your application has been approved and include it with your Form M1PR.

Homestead Property / Homestead Status

Only homestead property qualifies for the Homestead Credit Refund. Your homestead is your primary, legal residence. A person can have only one homestead. Homestead property is taxed at a lower rate than non-homestead property.

Relative Homestead

"Relative homestead" is a property tax classification that allows a homeowner to retain homestead status on his or her property if it's occupied by a relative. However, relative homestead property does not qualify for a Homestead Credit Refund.

Life Estate

Elderly homeowners may transfer their property to a relative or friend but continue to occupy the property under a "life estate." The occupants retain an ownership interest in the home and will qualify for the Homestead Credit Refund, provided they meet the regular qualifications, regardless of who pays the property taxes.

Delinquent Property Taxes

Delinquent property taxes must be paid before you can apply for a refund. If you pay the taxes (or make arrangements to pay them) by Aug. 15, 2016, you may still be able to apply. You'll need to get a receipt or a signed Confession of Judgment statement from your county auditor's or treasurer's office and include it with your Form M1PR.

Special Homeowner Situations

You may qualify for a Property Tax Refund if you were: a part-year resident; married, separated or divorced during the year; co-owner of a home; a mobile home owner; or if you rented out or used part of your home for a business.

For information on how to file in these situations, see "Filing Situations for Homeowners" in the [Homestead Credit Refund \(for Homeowners\) and Renter's Property Tax Refund booklet](#).