

\$\$\$ REFUNDS

You may qualify for one or both refunds from the State of Minnesota based on your 2023 Property Taxes.

If you owned and occupied this property as your homestead on January 2, 2023, you **may** qualify for one or both of the following homestead credit refunds:

- Property Tax Refund** - If your taxes exceed certain income-based thresholds, and your total household income is less than \$128,280.
- Special Property Tax Refund** - If you also owned and occupied this property as your homestead on January 2, 2022 and **both** of the following are true:
 - The net property tax on your homestead increased by more than 12% from 2022 to 2023.
 - The increase was at least \$100, not due to improvements on the property.

For Form M1PR and instructions:



www.revenue.state.mn.us



(651) 296-3781



Minnesota Tax Forms
Mail Station 1421
St. Paul, MN 55146-1421

Make sure to provide your Property ID Number on your M1PR to ensure prompt processing.

Property Type:	2023											2024
	May 16	June 1	July 1	Aug 1	Sep 1	Oct 1	Oct 17	Nov 1	Nov 16	Dec 1	Jan 2	
Homesteads and Cabins												
1st Half	2%	4%	5%	6%	7%	8%	8%	8%	-	8%	10%	
2nd Half	-	-	-	-	-	-	2%	4%	-	5%	7%	
Both Unpaid	-	-	-	-	-	-	5%	6%	-	6.5%	8.5%	
Agricultural Homesteads												
1st Half	2%	4%	5%	6%	7%	8%	8%	8%	8%	8%	10%	
2nd Half	-	-	-	-	-	-	-	-	2%	4%	6%	
Both Unpaid	-	-	-	-	-	-	-	-	5%	6%	8%	
Nonhomesteads												
1st Half	4%	8%	9%	10%	11%	12%	12%	12%	-	12%	14%	
2nd Half	-	-	-	-	-	-	4%	8%	-	9%	11%	
Both Unpaid	-	-	-	-	-	-	8%	10%	-	10.5%	12.5%	
Agricultural Nonhomesteads												
1st Half	4%	8%	9%	10%	11%	12%	12%	12%	12%	12%	14%	
2nd Half	-	-	-	-	-	-	-	-	4%	8%	10%	
Both Unpaid	-	-	-	-	-	-	-	-	8%	10%	12%	
Personal Property	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	
Manufactured Homes												
1st half	-	-	-	-	8%	8%	8%	8%	8%	8%	8%	
2nd half	-	-	-	-	-	-	-	-	8%	8%	8%	

Penalty for Late Payment of Property Tax:

If you pay your first half or second half property tax after the due dates, a penalty will be added to your tax. The later you pay, the greater the penalty you must pay. The table shows the penalty amounts added to your tax if your property taxes are not paid before the date shown.

Personal Property Located on Leased

Government-owned Land: Taxes may be paid in two installments due at the same time as real property taxes. These taxes are subject to the same penalty schedule and penalty rates as real property taxes. All other personal property taxes are due in full on or before May 15, 2023.

Note to manufactured homeowners:

The title to your manufactured home cannot be transferred unless all current year and delinquent personal property taxes are paid at the time of transfer.

Senior Citizens Property Tax Deferral:

2-28-23_v4

The Senior Citizen Deferral Program was established to help senior citizens having difficulty paying property taxes. This deferral program allows senior citizens to leverage the equity in their home, providing two primary advantages:

1. It limits the annual out-of-pocket payment for property taxes to 3 percent of total household income, and
2. It provides predictability. The amount you pay will not change for as long as you participate in this program.

To be eligible, you must be 1) at least 65 years old, 2) with a household income of \$60,000 or less, and 3) have lived in your home for at least 15 years. While in this program, you will only have to pay taxes equal to 3 percent of your net income, with the remaining tax paid by a low interest loan by the State of Minnesota. This is not a tax forgiveness program - the unpaid tax along with accumulated interest will become a lien on the property for future satisfaction, such as upon a sale or disposition of the estate. To receive a fact sheet and application, please call: (651) 556-4803.

IMPORTANT ADDITIONAL NOTES:

- TAXPAYERS ARE RESPONSIBLE FOR PAYMENT OF TAX AND THIS IS NOT AFFECTED BY THE FAILURE TO PROVIDE A STATEMENT FOR A PARCEL OR THE COMPLETION OF ESCROW WITH YOUR MORTGAGE COMPANY.
- WE DO NOT MAIL SECOND HALF STATEMENTS.
- PAYMENT - WE ARE PROHIBITED FROM ACCEPTING POST-DATED CHECKS. CHECKS WILL BE DEPOSITED WHEN RECEIVED.
- POSTMARK DETERMINES MAIL PAYMENT DATE. Laws 1996, Chapter 471, Article 3, Section 22, enacted as M.S. 276.017 PROVIDE THAT A UNITED STATES POSTAL SERVICE POSTMARK QUALIFIES AS PROOF OF TIMELY MAILING; HOWEVER, POSTMARK OF A PRIVATE POSTAGE METER MACHINE DOES NOT QUALIFY AS PROOF OF TIMELY MAILING.

Address Correction

DO NOT STAPLE YOUR CHECK TO THE PAY STUB.
THIS RECEIPT IS VOID IF CHECK IS NOT HONORED.

New Address:

Name _____

Street Address _____

City _____

State _____ Zip Code _____

Property I.D. NO. _____

This stub must accompany second half payment

Address Correction

DO NOT STAPLE YOUR CHECK TO THE PAY STUB.
THIS RECEIPT IS VOID IF CHECK IS NOT HONORED.

New Address:

Name _____

Street Address _____

City _____

State _____ Zip Code _____

Property I.D. NO. _____

This stub must accompany first half payment