

# \$\$\$ REFUNDS

You may qualify for one or both refunds from the State of Minnesota based on your 2016 Property Taxes.

If you owned and occupied this property on January 2, 2016 as your homestead, you **may** qualify for one or both of the following refunds:

- The Property Tax Refund** - If your taxes exceed certain income-based thresholds, and your total household income is less than \$107,930.
- The Special Homestead Credit Refund** - If you also owned and occupied this property as your homestead on January 2, 2015 and:
  - The net property tax on your homestead increased by more than 12 percent from 2015 to 2016, and
  - The increase was at least \$100, not due to improvements on the property.

If you need Form M1PR and instructions:



[www.revenue.state.mn.us](http://www.revenue.state.mn.us)



(651)296-4444



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.

## Senior Citizens' Property Tax Deferral

The Senior Citizens' 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:

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

To be eligible, you must file an application by July 1, 2016, as well as:

- Be at least 65 years old,
- Have a household income of \$60,000 or less, and
- Have lived in your home for at least 15 years.

To receive a fact sheet and application for this program, please visit [www.revenue.state.mn.us](http://www.revenue.state.mn.us) using keyword "deferral", or call the Minnesota Department of Revenue at (651) 556-4803.

## 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 below shows the penalty amounts added to your tax if your property taxes are not paid before the date shown.

Property Type:	2016											2017
	May 17	June 1	July 1	Aug 1	Sep 1	Oct 1	Oct 18	Nov 1	Nov 16	Dec 1	Jan 2	
<b>Homesteads and Cabins</b>												
1st half	2%	4%	5%	6%	7%	8%	8%	8%	-	8%	10%	
2nd half	-	-	-	-	-	-	2%	6%	-	8%	10%	
Both Unpaid	-	-	-	-	-	-	5%	7%	-	8%	10%	
<b>Agricultural Homesteads</b>												
1st half	2%	4%	5%	6%	7%	8%	8%	8%	8%	8%	10%	
2nd half	-	-	-	-	-	-	-	-	6%	8%	10%	
Both Unpaid	-	-	-	-	-	-	-	-	7%	8%	10%	
<b>Nonhomesteads</b>												
1st half	4%	8%	9%	10%	11%	12%	12%	12%	-	12%	14%	
2nd half	-	-	-	-	-	-	4%	8%	-	12%	14%	
Both Unpaid	-	-	-	-	-	-	8%	10%	-	12%	14%	
<b>Agricultural Nonhomesteads</b>												
1st half	4%	8%	9%	10%	11%	12%	12%	12%	12%	12%	14%	
2nd half	-	-	-	-	-	-	-	-	8%	12%	14%	
Both Unpaid	-	-	-	-	-	-	-	-	10%	12%	14%	
<b>Personal Property</b>	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	
<b>Manufactured Homes</b>												
1st half	-	-	-	-	8%	8%	8%	8%	8%	8%	8%	
2nd half	-	-	-	-	-	-	-	-	8%	8%	8%	

**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 16, 2016.

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

### ADDRESS CORRECTION

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

NEW ADDRESS

STREET ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_

STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_

**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

STREET ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_

STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_

**THIS STUB MUST ACCOMPANY FIRST HALF PAYMENT**