

If you owned and occupied this property as your homestead on January 2, 2017, you *may* qualify for one or both of the following refunds:

\$\$\$ REFUNDS

You may qualify for one or both refunds from the State of Minnesota based on your 2017 Property Taxes.

- The Property Tax Refund** - If your taxes exceed certain income-based thresholds, and your total household income is less than \$108,660
- The Special Homestead Credit Refund** - If you also owned and occupied this property as your homestead on January 2, 2016 and **both** of the following are true:
 - The net property tax on your homestead increased by more than 12 percent from 2016 to 2017.
 - 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.

Senior Citizen Property Tax Deferral

The Senior Citizen Deferral Program provides a low-interest loan to senior citizens having difficulty paying property taxes. This is not a tax forgiveness program, however, this program:

- Limits the maximum amount of property tax paid to 3% of total household income, and
- Ensures the amount of tax paid remains the same as long as you participate in this program.

To be eligible, you must file an application by July 1, 2017, 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, go to www.revenue.state.mn.us and type keyword "deferral" into the search box, 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:	2017											2018
	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%	6%	-	8%	10%	
Both Unpaid	-	-	-	-	-	-	5%	7%	-	8%	10%	
Agricultural Homesteads												
1st half	2%	4%	5%	6%	7%	8%	8%	8%	8%	8%	10%	
2nd half	-	-	-	-	-	-	-	-	6%	8%	10%	
Both Unpaid	-	-	-	-	-	-	-	-	7%	8%	10%	
Nonhomesteads												
1st half	4%	8%	9%	10%	11%	12%	12%	12%	-	12%	14%	
2nd half	-	-	-	-	-	-	4%	8%	-	12%	14%	
Both Unpaid	-	-	-	-	-	-	8%	10%	-	12%	14%	
Agricultural Nonhomesteads												
1st half	4%	8%	9%	10%	11%	12%	12%	12%	12%	12%	14%	
2nd half	-	-	-	-	-	-	-	-	8%	12%	14%	
Both Unpaid	-	-	-	-	-	-	-	-	10%	12%	14%	
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%	

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, 2017.

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