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■ Homeowners refund

Minnesota has two property tax refund programs for homeowners: the regular property tax refund and the special property tax refund. You may be eligible for one or both, depending on your income and the size of your property tax bill. Use this information to help determine if you qualify and, if so, how to claim the refund.

NEW: You are no longer required to include your 'Statement of Property Taxes Payable' when you mail your paper return. Property tax information will be provided by your county.

Topics covered:

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How to apply

To apply for either or both of these refunds, use [Form M1PR, Minnesota Property Tax Refund](#).

For a small fee, you can file your M1PR return online. See [online software for filing Minnesota property tax refunds](#). If you electronically file Form M1PR, you may [receive your refund early](#).

Forms and instructions are available from the department's website at: http://webprod/prop_refund/pages/forms.aspx. You can also find forms at many libraries after January 1, or request copies to be mailed to you by calling the department's 24-hour forms order service: 651-296-4444 or 1-800-657-3676.

Filing due date is August 16, 2010

Returns can be filed up to a year after the due date. After that, you cannot claim a refund. The deadline for the 2009 return is August 15, 2011. The due date for the 2008 property tax return was August 17, 2009 but you have until August 16, 2010 to file. (If August 15 falls on a weekend, returns filed by the next business day will be considered timely.)

*Note: deadline means the last day you can still file to claim this refund.

When to expect your refund

You'll receive your refund by the end of September if you file by August 1, or 60 days after you file, whichever is later.

You may receive your refund 30 days earlier if you:

- electronically file your return by July 1, and
- choose the direct deposit option, and
- filed Form M1PR last year.

See [electronic filing options](#) to file your return online.

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Regular property tax refund

The regular property tax refund is for people who own and reside in their home on January 2, 2010 (January 2, 2009 for the 2008 filing). If the home is not "homesteaded," your application for homestead must be made before December 15, 2010.

You may be eligible if your [household income](#) is under these limits:

- For households with no [dependents](#), the limit is \$98,290.
- For households with [dependents](#) the limit increases with family size, up to \$120,190 for households with five or more dependents.
- Senior or [disabled](#) homeowners may be eligible with household incomes up to \$123,840 with five or more

dependents.

Your [household income](#) will be determined when you complete lines 1 through 6 of your [Form M1PR](#). The subtraction for dependents and for those age 65 or older or disabled is determined on line 7 of Form M1PR. For subtraction amounts, see page 9 of the [Minnesota Property Tax Refund booklet](#).

How much can you get?

The size of your refund will depend on your household income, the number of your dependents and how much property tax you paid. The maximum a homeowner can receive for 2009 is \$2,350.

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Special property tax refund

To qualify for the special property tax refund:

- You must have owned and lived in the same home on both January 2, 2009 and January 2, 2010,
- The net property tax on your homestead must have increased by more than 12 percent from 2009 to 2010, **and**
- The increase must have been \$100 or more and the increase is not attributable to new improvements.

There is no limit on household income for the special property tax refund. You may qualify for the special refund even if you do not qualify for the 2009 regular property tax refund. To determine if you qualify and, if so, the amount of your refund, complete Schedule 1 on the back of [Form M1PR](#).

Note: Read the section "Special Situations" on page 11 of the [M1PR instructions](#).

Also see [special homeowner situations](#) below.

Refund amounts

The maximum special refund a homeowner can receive is \$1,000. The refund is 60 percent of your property tax increase in excess of the greater of 12 percent or \$100.

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Statement of property taxes payable

In general, you should receive the property tax statement in March or April of 2010. (If you are a mobile home owner, you should receive your statement in mid-July.) Do not use the notice of proposed taxes that was sent in November 2009.

Only [homestead property](#) qualifies for the property tax refund. Your property tax statement will say if your property is classified as "homestead." If it does not, or if you bought your home in 2009, you must apply for homestead status with your county assessor's office. You have until December 15, 2010 to apply. Get a signed statement saying that your application has been approved and include it with your [Form M1PR](#).

Homesteaded property / Homestead status

Your homestead is your primary, legal residence. A person can have only one homestead. Homestead property is taxed at a lower rate than nonhomestead property. See [Relative Homestead](#) for exceptions.

Do you owe delinquent property taxes on your home?

Delinquent property taxes must be paid before you can apply for your refund. If you pay the taxes (or make arrangements to pay them) by August 15, 2011, you will still be able to apply. You will 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](#).

Relative homestead

"Relative homestead" is a property tax classification that allows the homeowner to retain homestead status on his or her property if a relative occupies it. However, relative homestead property does not qualify for the property tax refund, nor does it qualify for the special 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 continue to retain an ownership interest in the home and will qualify for the property tax refund, provided they meet the regular qualifications, regardless of who pays the property taxes.

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Special homeowner situations

If you were married all year, and lived together for the entire year, you must apply for one refund together. Both names and Social Security numbers and your joint [household income](#) must be provided on one [Form M1PR](#).

If you were single all year, use your total income for the year.

Part-year residents: If you and /or your spouse were part-year residents, use your [household income](#) for the entire year, including the income you received before you moved to Minnesota.

If you married during the year, you and your spouse can apply for a refund together or separately.

- **If you apply together**, include both your incomes for the entire year. If you or your spouse rented during the year, enter the amount from line 3 of the CRP on line 9 of your Form M1PR. On line 11, enter the full amount from line 1 of your property tax statement. In the space to the left of line 11 write "married" and the date you were married.
- **If you apply for separate refunds**:
 1. One spouse will fill out Form M1PR as a homeowner using his or her own income for the entire year, plus the spouse's income for the time they were living together in the home. If this spouse was issued CRPs for renting before moving into the home, enter the amount from line 3 of the CRP on line 9 of Form M1PR. On line 11, enter the full amount from line 1 of the property tax statement.
 2. The other spouse may file as a renter using any CRPs issued to him or her prior to moving into the home. On lines 1 through 8, enter his or her own income for the entire year, plus the spouse's income for the time they were married and living together.
 3. Do not include your spouse's name and Social Security number on your return, even though you included your spouse's income for the time you were married.

If you divorced or separated during the year, you must apply for separate refunds. Each spouse must use his or her own income for the entire year plus the income of the spouse for the time they were married and living together during the year. Only the spouse who owned and lived in the home on January 2, 2010 can apply as the homeowner for the home. Enter the full amount from line 1 of your statement of property taxes payable on line 11 of [Form M1PR](#).

If the home has more than one owner (co-owners): If you and anyone other than your spouse owned and occupied the home, only one of you may apply for the refund. You must, however, include the total household income of all those who owned and lived in the home during the year. Regardless of how many people are listed as owners of your home, only one property tax refund per homestead can be claimed. Enclose an explanation if the income of another person is included in your total household income.

If you are a mobile home owner and rent the land it is located on, do not apply for a refund as a renter, even though you received a CRP from the owner of the mobile home park. Complete Worksheet 1 on page 12 of the [M1PR instructions](#).

If you were both a renter and a homeowner during the year: If you owned and lived in your home on January 2, 2009, but not on January 2, 2010, you must apply for the property tax refund as a renter. If you rented during the year and then lived in your home on January 2, 2010, go through the steps for both renters and homeowners. You must include all of your CRPs to your [Form M1PR](#).

If one spouse lived in a nursing home and the other spouse lived elsewhere, each spouse must apply for separate refunds.

If you rented out part of your home or used it for business, for which you claimed a portion of your rent as a business expense, complete Worksheet 2 on page 12 of the [M1PR instructions](#).

expense, complete worksheet 2 on page 12 of the [MnPA instructions](#) to determine the amount to fill in on line 11.

For more information, see the [Minnesota Property Tax Refund instruction booklet](#).

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