



Homeowner's Homestead Credit Refund

Minnesota has two property tax refund programs for homeowners: the **regular** Homestead Credit Refund and the **special** Homestead Credit Refund. You may qualify for either or both of these refunds depending on your income and property tax increase.

Note: Before claiming this refund, review [Schedule M1NC, Federal Adjustments](#), and determine if you must file this schedule. For more information, see [Federal Adjustments](#).

Do I qualify for the Homestead Credit Refund?

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

You have a valid Social Security number.

Your property is classified as your homestead. If your property is not homesteaded, you must apply for homestead status through your county and have it approved on or before December 15, 2019 (or May 29, 2019, for mobile home owners).

You have paid your property taxes or made arrangements to pay them by August 15, 2020. You can arrange to pay delinquent property taxes by signing a confession of judgement statement with your county. Include a copy of this statement with your return.

The regular and special refunds have their own requirements. For more information, see the table below:

Type of refund	Requirements to claim the refund
Regular Homestead Credit Refund	<p>You owned and lived in your home on January 2, 2019.</p> <p>Your household income for 2018 was less than \$113,150.</p>
Special Homestead Credit Refund	<p>You owned and lived in the same home on January 2, 2018, and on January 2, 2019.</p> <p>Your homestead's net property tax increased by more than 12 percent from 2018 to 2019.</p> <p>The net property tax increase was at least \$100.</p> <p>The increase was not due to improvements you made to the property.</p> <p>Note: There is no income limit for the special refund. You may qualify for the special refund even if you do not qualify for the regular refund.</p>

Special Homeowner Situations

See "Filing Situations for Homeowners" in the [instructions for Form M1PR, Homestead Credit Refund \(for Homeowners\) and Renter's Property Tax Refund](#), if any of the following are true:

You were married, separated, or divorced during the year.

You were a co-owner of the property.

You had someone other than your spouse living with you.

You were both a renter and a homeowner during the year.

You owned a mobile home.

You rented out part of your home or used it for business.

How do I claim the refund?

Complete [Form M1PR](#). For more information on filing options, [see Filing for the Homestead Credit Refund \(for Homeowners\)](#). You will need a statement of property taxes payable for the current year to complete the form.

Which property tax statement should I use to complete Form M1PR?

You should receive a property tax statement from your county in March or April 2019 (or by mid-July 2019, if you own a mobile home). Do not use the Notice of Proposed Taxes that you would have received in November 2018.

Do I qualify if I have a relative homestead?

No.

Do I qualify if I have a life estate?

Yes. Since you retain an ownership interest in your home, you may qualify for the property tax refund regardless who pays the property taxes.