

## Form CR-SCD, Property Tax Deferral Application for Senior Citizens

Your Name	Social Security Number	Date of Birth	
Spouse's Name	Social Security Number	Date of Birth	
Mailing Address	City	State	ZIP Code
County	Last Year's Total Household Income		

### Property Information

Parcel ID Number	Year Property was Purchased	Estimated Market Value	
Is Property Currently Classified as Homestead? <input type="checkbox"/> Yes <input type="checkbox"/> No	Year Homestead was Established	Property Type <input type="checkbox"/> Torrens <input type="checkbox"/> Abstract <input type="checkbox"/> Both	
Legal Description of Property			

*The information on this application is correct to the best of my knowledge.*

Your Signature	Date	Daytime Phone
Spouse's Signature	Date	Daytime Phone

**Attach to this form:**

- A copy of this year's property tax statement
- A property report (*see instructions*)

**Mail your completed application, copy of this year's property tax statement, and property report to:**

Minnesota Department of Revenue  
Mail Station 3340  
600 N. Robert St.  
St. Paul, MN 55146-3340

# Instructions for Form CR-SCD

## About the Property Tax Deferral for Senior Citizens

Property Tax Deferral for Senior Citizens allows people 65 or older to defer a portion of their property taxes. Participation is voluntary. This is a loan from the state and a tax lien will be placed on your property. This lien must be paid when your property is sold. In the event of your death, your estate must pay the lien.

For more information, visit our website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and type **tax relief** into the Search box.

## Who Qualifies

To qualify, all of the following must be true:

- You are 65 or older in the year you apply. If married, one of you is 65 or older and the other is at least 62
- Your household income is \$60,000 or less
- You have owned and lived in your home for the last 15 years
- Your home has been homesteaded for 15 years
- You do not have a reverse mortgage, a life estate, or any state or federal liens on your property
- Other liens against your property are less than 75% of the estimated market value

## When to Apply

Apply by November 1 to defer your property taxes the following year. You may apply in the year you turn 65. Once accepted, you do not need to reapply.

## Information Needed to Complete this Application

**Last year's total household income** is the amount you entered on line 6 of your Form M1PR, *Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund*.

Your property tax statement contains:

- **Parcel ID Number**
- **Estimated Market Value**
- **Year Homestead was Established**

Your **property type** can be Torrens, abstract, or both. If you do not know what kind of property you have, contact your county recorder.

The **legal description of property** is found on your property report.

## Property Report

You must submit a property report detailing any mortgages, liens, or judgements on the property.

- **For Torrens property**, the report is a copy of the current **certificate of title**, available from your county recorder's office. The certificate must be dated within 30 days of your application.
- **For abstract property**, the report is an **owners and encumbrances report** prepared by a licensed abstracter showing the last deed recorded and any unsatisfied liens or judgments. The report must be dated within 30 days of your application.

## How We Use Your Information

Some of the information on this application is private data. We use the information to determine your eligibility. To verify information, we may share it with the county assessor, the county attorney, and federal, state, or local taxing authorities. You're not required to provide the information we ask for. If you do not provide it, we cannot accept your application.

## Questions?

Email us at [PropTax.Deferral@state.mn.us](mailto:PropTax.Deferral@state.mn.us) or call us at 651-556-6091.

This information is available in alternate formats.