

# \$\$\$ REFUNDS

You may qualify for one or both refunds from the State of Minnesota based on your 2021 Property Taxes.

If you owned and occupied this property as your homestead on January 2, 2021, you may qualify for one or both of the following homestead credit refunds:

- Property Tax Refund** - If your taxes exceed certain income-based thresholds, and your total household income is less than \$116,180.
- Special Property Tax Refund** - If you also owned and occupied this property as your homestead on January 2, 2020 and **both** of the following are true:
  - The net property tax on your homestead increased by more than 12% from 2020 to 2021.
  - The increase was at least \$100, not due to improvements on the property.

For Form M1PR and instructions:



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

## 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:	2021											2022
	May 18	June 1	July 1	Aug 1	Sep 1	Oct 1	Oct 16	Nov 1	Nov 16	Dec 1	Jan 2	
<b>Homesteads and Seasonal Rec.</b>	1st half	2%	4%	5%	6%	7%	8%	8%	8%	8%	10%	
	2nd half	-	-	-	-	-	2%	4%	-	5%	7%	
	Both Unpaid	-	-	-	-	-	5%	6%	-	6.5%	8.5%	
<b>Agricultural Homesteads</b>	1st half	2%	4%	5%	6%	7%	8%	8%	8%	8%	10%	
	2nd half	-	-	-	-	-	-	-	2%	4%	6%	
	Both Unpaid	-	-	-	-	-	-	-	5%	6%	8%	
<b>Nonhomesteads</b>	1st half	4%	8%	9%	10%	11%	12%	12%	-	12%	14%	
	2nd half	-	-	-	-	-	4%	8%	-	9%	11%	
	Both Unpaid	-	-	-	-	-	8%	10%	-	10.5%	12.5%	
<b>Agricultural Nonhomesteads</b>	1st half	4%	8%	9%	10%	11%	12%	12%	12%	12%	14%	
	2nd half	-	-	-	-	-	-	-	4%	8%	10%	
	Both Unpaid	-	-	-	-	-	-	-	8%	10%	12%	
<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%	
	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 17, 2021.

### Note to manufactured homeowners:

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

### IMPORTANT ADDITIONAL NOTES:

- TAXPAYERS ARE RESPONSIBLE FOR PAYMENT OF TAX AND THIS IS NOT AFFECTED BY FAILURE TO PROVIDE A STATEMENT FOR A PARCEL.
- WE DO NOT MAIL SECOND HALF STATEMENTS.
- PAYMENT - WE ARE PROHIBITED FROM ACCEPTING POST-DATED CHECKS. PAYMENT MUST BE IN U.S. DOLLARS BY MONEY ORDER, OR DRAFT FROM A U.S. BANK OR BRANCH. DRAFT MUST HAVE BANK'S CODED TRANSIT NUMBER ALONG BOTTOM EDGE.
- POSTMARK DETERMINES MAIL PAYMENT DATE. Laws 1996, Chapter 471, Article 3, Section 22, enacted as M.S. 276.017 PROVIDE THAT A UNITED STATES POSTAL SERVICE POSTMARK QUALIFIES AS PROOF OF TIMELY MAILING; HOWEVER POSTMARK OF A PRIVATE POSTAGE METER MACHINE DOES NOT QUALIFY AS PROOF OF TIMELY MAILING.

## 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 **November 1, 2021**, 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, or to file an on-line application, go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and type keyword "deferral" into the search box, or call the Senior Deferral Administrator at (651) 556-4803 to have the information mailed to you.