

PROPERTY TAX INFORMATION

IF YOU ARE BLIND, DISABLED OR PARAPLEGIC, YOU MAY BE ENTITLED TO RECEIVE A SPECIAL TAX CLASSIFICATION FOR THE HOME YOU LIVE IN. FOR MORE INFORMATION ABOUT THIS SPECIAL TAX CLASSIFICATION, CONTACT THE COUNTY ASSESSOR'S OFFICE. TO AVOID PENALTY, PERSONAL PROPERTY TAXES MUST BE PAID IN FULL ON OR BEFORE MAY 15TH. PERSONAL PROPERTY TAXES CANNOT BE PAID IN FIRST AND 2ND HALF INSTALLMENTS UNLESS THE PROPERTY IS SITUATED ON LEASED GOVERNMENT LANDS; THEN THE FIRST HALF MUST BE PAID ON OR BEFORE MAY 15TH, 2ND HALF ON OR BEFORE OCTOBER 15TH. REAL ESTATE TAXES OF \$100.00 OR LESS MUST BE PAID IN FULL ON OR BEFORE MAY 15TH TO AVOID PENALTY. TAXES MORE THAN \$100.00 MAY BE PAID IN INSTALLMENTS AS FOLLOWS: FIRST ONE-HALF ON OR BEFORE MAY 15TH - SECOND ONE-HALF ON OR BEFORE OCTOBER 15TH. MANUFACTURED HOME TAXES OF \$50 OR LESS MUST BE PAID IN FULL ON OR BEFORE AUGUST 31ST TO AVOID PENALTY. TAXES OF MORE THAN \$50 MAY BE PAID IN INSTALLMENTS AS FOLLOWS: FIRST ONE-HALF ON OR BEFORE AUGUST 31 - SECOND ONE-HALF ON OR BEFORE NOVEMBER 15TH.

\$\$\$ REFUNDS

Even if you did not qualify in previous years, you may qualify for one or even two refunds from the

State of Minnesota based on your 2012 Property Taxes.

If you owned and occupied this property on January 2, 2012 as your homestead, you may qualify for one or both of the following refunds:

1. You may be eligible for a refund if your taxes exceed certain income-based thresholds, and your total household income is less than \$100,780.
2. If you also owned and occupied this property on January 2, 2011 as your homestead, you may be eligible for a refund if your property taxes increased by more than 12 percent and at least \$100 over last year.

If you need Form M1PR and instructions:



www.taxes.state.mn.us



(651)296-4444



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 Citizens Property Tax Deferral

The Senior Citizen Deferral Program was established to help senior citizens having difficulty paying property taxes. This deferral program allows senior citizens to leverage the equity in their home, providing two primary advantages:

1. It limits the annual out-of-pocket payment for property taxes to 3 percent of total household income, and
2. It provides predictability. The amount you pay will not change for as long as you participate in this program.

To be eligible, you must be 1) at least 65 years old, 2) with a household income of \$60,000 or less, and 3) have lived in your home for at least 15 years. While in this program, you will only have to pay taxes equal to 3 percent of your net income, with the remaining tax paid by a low interest loan by the State of Minnesota. This is not a tax forgiveness program - the unpaid tax along with accumulated interest will become a lien on the property for future satisfaction, such as upon a sale or disposition of the estate. To receive a fact sheet and application, please call: (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 you will pay if your property taxes are not paid before the date shown.

Agricultural Homesteads If the due date for your second half property tax payment is November 15 and your property is classified as agricultural homestead property, the penalty rates for late payments are: 6% if you pay from November 16 through November 30; 8% if you pay from December 1 through January 1; and 10% if you pay on January 2, 2013 or later.

Property Type:	2012										2013
	May 16	June 1	July 1	Aug 1	Sep 1	Oct 1	Oct 16	Nov 1	Nov 16	Dec 1	Jan 2
Homestead and Cabins 1st half	2%	4%	5%	6%	7%	8%	8%	8%	8%	8%	10%