

\$\$\$ REFUNDS

You may qualify for one or both refunds from the State of Minnesota based on your 2025 Property Taxes.

If you owned and occupied this property as your homestead on January 2, 2025, you **may** qualify for one or both of the following refunds:

- Property Tax Refund** - If your taxes exceed certain income-based thresholds, and your total household income is less than \$139,320.
- Special Property Tax Refund** - If you also owned and occupied this property as your homestead on January 2, 2024 and **both** of the following are true:
 - The net property tax on your homestead increased by more than 12% from 2024 to 2025.
 - The increase was at least \$100, not due to improvements on the property.

If you need Form M1PR and instructions:



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.

Senior Citizens' Property Tax Deferral

The Senior Citizens' 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
- Endures 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, 2025**, as well as:

- Be at least 65 years old,
- Have a household income of \$96,000 or less, and
- Have lived in your home for at least 5 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 and type "deferral" into the search box. You may also call the Senior Deferral Administrator at (651) 556-4803 to have the information mailed to you.

SENIOR CITIZENS'
PROPERTY TAX
DEFERRAL

If you are interested in information regarding special tax programs, please contact the following offices: For blind, disabled, or paraplegic classification contact the Assessor's Office at (952) 361-1960. For Veterans Exclusion of value, contact Veterans Services at (952) 442-2323.

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 will pay. The table below shows the penalty amounts added to your tax if your property taxes are not paid before the date shown. To avoid a penalty, envelopes must be postmarked by the due date to be considered paid on time. First half tax payments must be paid in full with penalty (if applicable) prior to applying money toward second half payment. If you are unsure of how penalty is calculated, the amount due, or want to discuss delinquent tax, please contact us at (952) 361-1910.

Property Type:	2025											2026
	May 16	June 1	July 1	Aug 1	Sep 1	Sep 3	Oct 1	Oct 16	Nov 1	Nov 18	Dec 1	Jan 2
Homesteads and Cabins												
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%
Agricultural Homesteads												
1st Half	2%	4%	5%	6%	7%	-	8%	8%	8%	8%	8%	10%
2nd Half	-	-	-	-	-	-	-	-	-	2%	4%	6%
Both Unpaid	-	-	-	-	-	-	-	-	-	5%	6%	8%
Non-Homesteads												
1st Half	4%	8%	9%	10%	11%	-	12%	12%	12%	-	12%	14%
2nd Half	-	-	-	-	-	-	-	4%	8%	-	9%	11%
Both Unpaid	-	-	-	-	-	-	-	8%	10%	-	10.5%	12.5%
Agricultural Nonhomesteads												
1st Half	4%	8%	9%	10%	11%	-	12%	12%	12%	12%	12%	14%
2nd Half	-	-	-	-	-	-	-	-	-	4%	8%	10%
Both Unpaid	-	-	-	-	-	-	-	-	-	8%	10%	12%
Personal Property	8%	8%	8%	8%	8%	-	8%	8%	8%	8%	8%	8%
Manufactured Homes												
1st half	-	-	-	-	-	8%	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 15, 2025.

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.

2-7-25_v3

Please fold on perforation BEFORE tearing

ADDRESS CORRECTION

NEW ADDRESS:

NAME _____

STREET ADDRESS _____

CITY _____

STATE _____ ZIP CODE _____

THIS STUB MUST ACCOMPANY SECOND HALF PAYMENT

IMPORTANT ADDITIONAL NOTES:

On the property described hereon, check your statements to see that all your property is included. **(We are not responsible for any omitted parcels.)**

We do not mail second half statements.

Payment: We are prohibited from holding post-dated checks. Payments are processed on date received. 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. Payment not meeting these requirements cannot be accepted since substantial collection fees will be charged by the banks involved.

M.S. 276.017 SUBD. 3. Proof of timely payment. The postmark or registration mark of the United States Postal Service qualifies as proof of timely mailing. Mailing, or the time of mailing, may also be established by a delivery service's records or other available evidence. The postmark of a private postage meter or an electronic stamp purchased online may not be used as proof of a timely mailing made under this section.

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ADDRESS CORRECTION

40983 1/4

NEW ADDRESS:

NAME _____

STREET ADDRESS _____

CITY _____

STATE _____ ZIP CODE _____

THIS STUB MUST ACCOMPANY FIRST HALF PAYMENT

IMPORTANT ADDITIONAL NOTES:

On the property described hereon, check your statements to see that all your property is included. **(We are not responsible for any omitted parcels.)**

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