

# \$\$\$ REFUNDS

You may qualify for one or both refunds from the State of Minnesota based on your 2024 Property Taxes.

If you owned and occupied this property as your homestead on January 2, 2024, 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 \$135,410.
- Special Property Tax Refund** - If you also owned and occupied this property as your homestead on January 2, 2023, and both of the following are true:
  - The net property tax on your homestead increased by more than 12% from 2023 to 2024.
  - 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:	2024											2025
	May 16	June 1	July 1	Aug 1	Sep 1	Sep 4	Oct 1	Oct 16	Nov 1	Nov 16	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%
Nonhomesteads												
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, 2024.

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.

## SENIOR CITIZENS' PROPERTY TAX DEFERRAL

The Senior Citizens' Property Tax 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, 2024, 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 learn more and find an 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 "deferral" into the search box. You may also call the Senior Deferral Administrator at (651) 556-4803 to have the information mailed to you.

THIS STUB MUST ACCOMPANY FIRST HALF PAYMENT.

THIS STUB MUST ACCOMPANY SECOND HALF PAYMENT.