

Form CR-H Instructions

Who is eligible for Homestead?

If you own and occupy your own property, you may be eligible to receive residential or agricultural homestead treatment. Homestead classification makes your property eligible for a reduced classification rate, and/or a reduced taxable value, or may make you eligible for a Property Tax Refund or to enroll in other programs.

You must own the property and occupy it as your primary residence by no later than December 1 of the current year to receive homestead for taxes payable next year.

How to Apply

Complete the entire application and submit to the assessor within 30 days of establishing homestead, no later than December 15 to be eligible for homestead in the next tax year.

For manufactured homes, you must mail the application by May 29 to be eligible for homestead in the current tax year.

You do not have to reapply for homestead each year. However, the assessor may ask for an updated application at any time.

Each applicant who occupies the property must provide a Social Security number and sign the form. Spouses of the applicants must also provide their Social Security number, even if they do not occupy the property.

What if my property is held under a trust?

If the property is owned by a trust, the grantor of the trust is considered the owner when completing this application. The assessor may ask for additional information about the trust and for a copy of the page of the trust that has the following information:

- Name and type of trust
- Grantors of the trust
- Signatures of the grantors and date of those signatures

Required Attachments

If any owners do not occupy the property, you must provide the names and addresses of the owners to the assessor.

If any owners' spouses do not occupy the property, you must provide their names and addresses to the assessor.

If more than two owners occupy the property, attach another application with the Owner/Occupant Information section completed.

Individual Tax Identification Number (ITIN)/Social Security Number (SSN)

An ITIN can only be used in situations where one spouse has a Social Security number and the other spouse does not. ITINs are not an acceptable alternative in any other case.

We will not disclose Social Security number(s) you provide on this form to the public, but we may share among government officials for tax collection and administration purposes.

Use of Information

The information on this form is required by Minnesota Statutes, section 273.124 to properly identify you and determine if you qualify for homestead. Your Social Security number is required. If you do not provide the required information, your application will be denied. If you provide your Social Security number thereafter, the effective date of the homestead classification may be delayed. Your Social Security number is considered private data for purposes of establishing homestead.

Penalties

Making false statements on this application is against the law. Minnesota Statutes, section 609.41, states that anyone giving false information in order to avoid or reduce their tax obligations is subject to a fine of up to \$3,000 and/or up to one year in prison.

If you falsely claim homestead, you may be assessed a penalty equal to in the amount of the additional tax that would have applied to your property if it had not been considered homestead.

Questions?

If you have questions about homestead or how to complete this form:

- Contact the assessor's office
- Go to our website at www.revenue.state.mn.us and type **Homestead** in the Search box

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