



Special Homestead Classification

For homesteads of persons who are totally and permanently disabled

Applications are due before October 1.

Type or print	Your first name and initial		Last name		Social Security number		Date of birth		
	Spouse's first name and initial		Last name		Social Security number		Date of birth		
	Address (cannot be a P.O. box number)								
	City		State		Zip code		County		
								Check this box if your property is a mobile home	<input type="checkbox"/>
	Property ID number or plat and parcel number (from your property tax statement)						Number of persons now living in this home:		
	I have owned this property since: month: year:				I have lived in this property since: month: year:				
	I own this property together with: (check one box only)			<input type="checkbox"/> no one else	<input type="checkbox"/> my spouse only	<input type="checkbox"/> my spouse and others			
				<input type="checkbox"/> one other person (who is not my spouse)	<input type="checkbox"/> others (not including my spouse)				
	If home is owned by a relative, check this box.			<input type="checkbox"/>	The owner is my (fill in relationship) _____				

Check all boxes that apply. If you're applying for the first time, you must attach the information requested or your application will be returned to you.

Check all that apply	<input type="checkbox"/> This is my first application. You must attach a letter from a qualified agency certifying you are disabled. See instructions for details.
	<input type="checkbox"/> This is a change of address.
	<input type="checkbox"/> Grant for specially adapted housing. I am a veteran (or spouse of a deceased veteran) who has received — or who is eligible to receive — a grant from the Veterans Administration for a specially-adapted housing unit. <i>(If this is your first application, attach a copy of the VA letter approving the grant.)</i>
	<input type="checkbox"/> Both my spouse and I are permanently and totally disabled. <i>(Your spouse must file a separate Form PE12. You may include your spouse's form with this form in the same envelope.)</i>

I declare that all information on this form is true, correct and complete to the best of my knowledge and belief.

Sign here	Signature of disabled person	Signature of spouse	Date	Daytime phone ()
	Paid preparer's signature ONLY	Minnesota tax ID, SSN or PTIN	Date	Daytime phone ()

Mail your completed form in the envelope provided. If you did not receive a pre-addressed envelope, send your application to:

**Minnesota Revenue
Mail Station 3340
St. Paul, MN 55146-3340**

All information on this form is private and cannot be given to others without your consent.

If you have questions, call 651-556-6087. TTY: Call 711 for Minnesota Relay.

Instructions for Form PE12

Who is eligible

You may qualify to receive a decrease in your property taxes if you meet the following criteria:

- You must be totally and permanently disabled.
- You must be able to provide proof of disability, such as a letter from the agency that pays your disability benefits.

Relative homesteads

Residential real estate that is occupied and used as a homestead by a disabled relative of the property owner is treated as a homestead only to the extent it would be treated as a homestead if the owner lived there.

For purposes of this classification, a “relative” is a parent, stepparent, child, stepchild, grandparent, grandchild, sister, brother, aunt, uncle, niece or nephew. This relationship may be by blood or marriage.

If the disabled relative dies, the Department of Revenue must be notified of the death. Send notification including date of death to the mailing address on this page.

How to apply

Complete Form PE12 and attach the required documentation listed below. It’s important to fill out all information requested. If you don’t, we may not be able to process the application.

Note: Post office boxes (P. O. boxes) are not acceptable as an address. You must fill in the street address assigned to your homestead.

Do not include spouse information if the spouse did not live in the home the previous year or is deceased.

If you’re married and own your home jointly, both you and your spouse must sign the form. If you pay someone to prepare your form, the preparer must also sign.

Applications are due before October 1 each year for taxes payable the next year.

You’ll be notified of your eligibility within four to six weeks after we receive your application. Once you are approved, you will remain in this program as long as you own your home. If you move, you must complete a new application.

Required attachments

If you’re applying for the first time, you must attach the following to your application.

All applicants: A letter from a qualified agency certifying that you are totally and permanently disabled (see “Who is eligible”). Usually, this is a copy of an initial disability award letter from the agency. Copies of SSA-1099 forms, check stubs or letters from physicians *are not* acceptable. You must attach the appropriate documentation or your application will be returned to you.

Veterans Administration (VA) housing grant recipients only: A copy of the VA letter approving a grant for a specially-adapted housing unit.

Mailing address

Mail your completed application and required attachments to:

Minnesota Revenue
Mail Station 3340
St. Paul, MN 55146-3340

Use of information

All information on this form is required by Minnesota law (*M.S. 273.1315*) to properly identify you and determine if you qualify for the special homestead classification. Your Social Security number is required by *M.S. 270.066*. If you don’t provide the required information, your application may be delayed or denied.

Information and assistance

If you need additional information or assistance, call 651-556-6087. TTY: Call 711 for Minnesota Relay.

We’ll provide this information in other formats upon request.