

Parcel # \_\_\_\_\_

**RELATIVE HOMESTEAD**



721 Main Street North  
 Mantorville, MN 55955-2205  
 Assessor: (507) 635-6245  
 Recorder: (507) 635-6250  
 Fax: (507) 635-6265  
 Toll-Free: (888) 600-5169

**APPLICATION FOR RELATIVE HOMESTEAD CLASSIFICATION**

For Office Use Only		Received Date	
Full Hmst	_____	Assessment Year	<u>20</u>
Chg in Ownership	_____	Taxable Year	<u>20</u>
Life Estate/Trust	_____		
Mid-Year	_____		

**PLEASE COMPLETE ALL THAT APPLIES TO OCCUPANCY**

Owner(s) \_\_\_\_\_ Relative(s) \_\_\_\_\_

Property Address \_\_\_\_\_

**DATE OCCUPIED BY APPLICANT:** \_\_\_\_\_

**RELATIVE WHO OCCUPIES THE PROPERTY**

(1) PRINT FULL NAME \_\_\_\_\_ Married?  Yes  No  
 \_\_\_\_\_  
 SOCIAL SECURITY NUMBER \_\_\_\_\_

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ DAYTIME PHONE \_\_\_\_\_

(2) PRINT FULL NAME \_\_\_\_\_ Married?  Yes  No  
 \_\_\_\_\_  
 SOCIAL SECURITY NUMBER \_\_\_\_\_

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ DAYTIME PHONE \_\_\_\_\_

**OWNER OF PROPERTY**

(1) PRINT FULL NAME \_\_\_\_\_  
 Address \_\_\_\_\_ Relationship to occupant \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_ Daytime Phone \_\_\_\_\_

(2) PRINT FULL NAME \_\_\_\_\_  
 Address \_\_\_\_\_ Relationship to occupant \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_ Daytime Phone \_\_\_\_\_

## APPLYING FOR THE HOMESTEAD CLASSIFICATION

To apply for the homestead classification for your residence, you must fill out this application. To qualify for the homestead classification, you must:

- be one of the owners of the property listed on this application, or be a qualifying relative of at least one owner of the property;
- occupy the property listed on this application as your primary residence; and
- be a Minnesota resident.

To be a qualifying relative of the owner, you must be the owner's: **child, stepchild, daughter-in-law, son-in-law, parent, stepparent, parent-in-law, grandchild, grandparent, brother, brother-in-law, sister, sister-in-law, aunt, uncle, niece, nephew, husband or wife.**

Your County Assessor will determine whether you are a Minnesota resident for purposes of qualifying for the homestead classification. You may be considered to be a Minnesota resident if all or some of the following conditions apply to you:

- **you are registered to vote in Minnesota;**
- **you have a valid Minnesota driver's license;**
- **you file a Minnesota income tax return;**
- **you list a property in Minnesota as your permanent mailing address;**
- **you are employed by a business located in Minnesota;**
- **your children, if any, attend school in Minnesota; and/or**
- **you are not a resident of any other state or country.**

State law (MS 273.124, Subd. 13) requires the Social Security numbers and signatures of all owners occupying the property to be on the application. If this property is the primary residence of a qualifying relative, the Social Security numbers and signatures of the qualifying relative and the owners to whom he or she is related must be on the application. If there is not enough space for all required signatures and Social Security numbers, use an extra sheet and include it with the application.

Social Security numbers are confidential information. Under the state law noted above, they may be given by your County Assessor to the Minnesota Department of Revenue only to determine whether you and the property owner to whom you are related have applied for the homestead classification for other properties in the state.

### **PENALTIES**

A property owner who obtains or attempts to obtain homestead classification for a property other than his or her primary place of residence or the primary place of residence of a qualifying relative is subject to a fine of up to \$3,000 and/or up to one year of imprisonment (MS 609.41). In addition, the property owner will be required to pay a tax equal to 100% of the benefits (MS 278.01, Subd. 13).

### **IF YOU MOVE...**

If at any time the property is sold or you change your primary residence, state law requires you to notify the County Assessor within 30 days. If you fail to notify the assessor within 30 days you will be required to pay the tax which is due on the property based on its correct property class plus a penalty.