

# \$\$\$ REFUNDS

You may qualify for one or both refunds from the State of Minnesota based on your 2026 Property Taxes.

If you owned and occupied this property as your homestead on January 2, 2026, 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 \$142,490.
- Special Property Tax Refund** - If you also owned and occupied this property as your homestead on January 2, 2025, and **both** of the following are true:
  - The net property tax on your homestead increased by more than 12% from 2025 to 2026.
  - The increase was at least \$100, not due to improvements on the property.

For Form MIPR 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 MIPR 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:                    | 2026   |        |        |       |       |       |        |       |        |       | 2027  |
|-----------------------------------|--------|--------|--------|-------|-------|-------|--------|-------|--------|-------|-------|
|                                   | May 16 | June 1 | July 1 | Aug 1 | Sep 1 | Oct 1 | Oct 16 | Nov 1 | Nov 17 | Dec 1 | Jan 2 |
| <b>Homesteads and Cabins</b>      |        |        |        |       |       |       |        |       |        |       |       |
| 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%  |
| <b>Agricultural Homesteads</b>    |        |        |        |       |       |       |        |       |        |       |       |
| 1st half                          | 2%     | 4%     | 5%     | 6%    | 7%    | 8%    | 8%     | 8%    | 8%     | 8%    | 10%   |
| 2nd half                          | -      | -      | -      | -     | -     | -     | -      | -     | 2%     | 4%    | 6%    |
| Both Unpaid                       | -      | -      | -      | -     | -     | -     | -      | -     | 5%     | 6%    | 8%    |
| <b>Nonhomesteads</b>              |        |        |        |       |       |       |        |       |        |       |       |
| 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% |
| <b>Agricultural Nonhomesteads</b> |        |        |        |       |       |       |        |       |        |       |       |
| 1st half                          | 4%     | 8%     | 9%     | 10%   | 11%   | 12%   | 12%    | 12%   | 12%    | 12%   | 14%   |
| 2nd half                          | -      | -      | -      | -     | -     | -     | -      | -     | 4%     | 8%    | 10%   |
| Both Unpaid                       | -      | -      | -      | -     | -     | -     | -      | -     | 8%     | 10%   | 12%   |
| <b>Personal Property</b>          | 8%     | 8%     | 8%     | 8%    | 8%    | 8%    | 8%     | 8%    | 8%     | 8%    | 8%    |
| <b>Manufactured Homes</b>         |        |        |        |       |       |       |        |       |        |       |       |
| 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, 2026.

### 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.

### IMPORTANT ADDITIONAL NOTES:

- TAXPAYERS ARE RESPONSIBLE FOR PAYMENT OF TAX AND THIS IS NOT AFFECTED BY FAILURE TO PROVIDE A STATEMENT FOR A PARCEL.
- WE DO NOT MAIL SECOND HALF STATEMENTS.
- PAYMENT - WE ARE PROHIBITED FROM ACCEPTING POST-DATED CHECKS. 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.
- 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.

## 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 for the program in 2027, You must file an application by **November 1, 2026**, 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 information mailed to you.

### ADDRESS CORRECTION

NEW ADDRESS:

NAME \_\_\_\_\_

STREET ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_

STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_

**THIS STUB MUST ACCOMPANY FIRST HALF PAYMENT**

### ADDRESS CORRECTION

NEW ADDRESS:

NAME \_\_\_\_\_

STREET ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_

STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_

**THIS STUB MUST ACCOMPANY SECOND HALF PAYMENT**