

**Date:** December 28, 2020

**To:** All County and City Assessors

**From:** The Information and Education Section

## New Homestead Application and Instructions

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### The New Application

We have updated the homestead application based on feedback from assessors and assessment staff. The primary objectives were to reduce confusion for property owners and ease the processing of the applications for counties. To accomplish these objectives we:

- Added an optional section for an additional, non-spousal occupant and their spouse
- Removed section 4, which asked if they were applying for residential or agricultural homestead
- Consolidated information where possible and reworded questions that were confusing

Keep in mind that this application is a tool that is designed to help counties collect information from the occupant of the property during the homestead verification process. The assessor should request additional information, if needed, to ensure that the applicant meets the requirements to qualify for homestead.

### Application Instructions

To reduce applications from people who do not qualify or do not need to apply for homestead, the new application:

- Directs applicants to read the full instructions before completing the application
- States that the qualifying applicant should complete the application
- Defines “qualifying applicant” as an occupying owner and their spouse or an occupying relative of that owner and their spouse

The rest of this memo describes each section of the application, the information collected, and additional instructions.

#### Section 1- Homestead Property Information

This section asks the applicant to provide the following information:

- Address of the property where they are applying for homestead.
- Date that the property was purchased and occupied.
- If the property is owned by a trust, documents showing the ownership interests.

- To qualify, the occupant must be a grantor or – for relative homestead – a qualifying relative of the grantor.
- If there are multiple owners of the property, the number of non-spousal owners.
  - This will tell the assessor if there are multiple owners who are not applying or if other ownership information is needed. If there are owners who do not occupy the property, the applicant must attach their names and addresses separately.

## Section 2- Occupant Information

This section asks:

- For the occupant's name, SSN or ITIN, and contact information.
- If the occupant is listed as an owner on the deed.
  - If so, they are applying for an owner-occupied homestead and **should not** fill out the relative homestead section (section 4). If not, they are likely applying for relative homestead.
- If the occupant is a Minnesota resident.
- The marital status of the occupant.
  - This will inform the assessor if the occupant has a spouse whose information needs to be collected.
- The applicant's previous address, when it was vacated, and if they claimed homestead at that address. If so, they are asked to describe what happened to their previous homestead.
  - This makes it easier for counties to update homestead status for the occupant's previous property.

## Section 3- Spouse Information

This section asks for the information of the spouse of the occupant listed in section 2. **If the occupant is married, the spousal section must be filled out.** The spouse must fill out their name, SSN or ITIN, and contact information. If the spouse does not occupy the property, their current address should be filled out.

## Section 2a and 3a- Additional Occupant and Spouse Information

Sections 2a and 3a are identical to sections 2 and 3, respectively. Section 2a should be completed if there is an additional occupying owner who is **not the spouse of the occupant** listed in section 2. Section 3a should be filled out if the occupant in section 2a is married.

**Example 1:** An unmarried couple buys a house and both persons are listed on the deed. Person A fills out section 2, and Person B fills out section 2a.

**Example 2:** Person X and their sibling buy a house; they both occupy and they both are listed on the deed. The sibling is married. Person X fills out section 2, the sibling and their spouse fill out section 2a and 3a.

#### Section 4- Relative Homestead

This section should only be completed if the **occupant is not an owner** of the property and is applying for relative homestead. The occupant (qualifying relative) provides information about the **owner** of the property, including:

- The property owner's name and contact information
- If the property owner is a Minnesota resident
- The **occupant's** relationship to the owner

If there are multiple owners of the property, the applicant should attach the same information for each owner.

#### Section 5- Signature

This section should be signed and dated by **all occupants** on the application and their spouses, if applicable.

If you have questions about the application or instructions, contact us at [proptax.questions@state.mn.us](mailto:proptax.questions@state.mn.us).