

13.01 PROPERTY TAX REFUND PROGRAM

Introduction

Property Tax Refund

The property tax refund is intended to provide tax relief to those whose property tax is relatively high compared to their household income. In 1975, the State of Minnesota began offering property tax relief to homeowners from the state's general fund. Renters may also qualify because a portion of their rent goes to pay property taxes on their residence. The legislature estimates that 17% of a tenant's rent is applied to property taxes and renters will calculate their refund accordingly.

Special Refund

Besides the regular property tax refund, homeowners may also qualify for a Special Refund if their net property taxes rose by at least \$100 *and* over 12 percent from the prior year. Property tax refunds are based on the net tax of the property, line 1 of the property tax statement, rather than the total tax. The total tax includes special assessments such as recycling fees, or other assessments for street improvements, etc. that are not based on the value of the property.

Qualifying Tax Amount (QTA)

The Qualifying Tax Amount (QTA) is generally calculated using the tax capacity of that portion of the parcel used as the owner's homestead, and is limited to the Taxable Market Value (TMV) on a maximum of ten acres for residential property. For more detailed information regarding the QTA, see [Section 08.02](#).

PTR Homestead File

A "PTR Homestead" file is due from counties by April 30 of each year (see [Section 08.02](#)). Instructions can be found on our website.