

## Q&A – August 7 Webinar on Property Tax Law Changes

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We received the following questions during our August 7 webinar on property tax law changes.

### One-time penalty abatement

**Q:** *Will the Department of Revenue issue guidance about the new requirement for county treasurers to provide a one-time abatement of late property tax payment penalties if a mailed payment is postmarked within one business day of the due date?*

**A:** Yes. We are developing an administrable solution to this new requirement. (See Minnesota Statute 279.01, subd. 2.) We will issue guidance in November in the Property Tax Statement instructions. We also will address this topic during our next law change webinar, planned for October.

### Reporting credits on TNT notice

**Q:** *How should counties report the School Building Bond Credit on the Truth-in-Taxation (TNT) notice?*

**A:** On August 22, we posted new TNT instructions and suggested TNT samples [on the Truth-in-Taxation page of our website](#). The new instructions and samples:

- Reflect a change in due dates from September 29 to October 2, and from December 29 to December 28.
- Suggest moving the School Building Bond Agricultural Credit and the Agricultural Homestead Market Value Credit from the bottom of the notice to the Step 2 box. **This is a voluntary suggestion.** Counties do not have to reprint TNT notices simply because they show these credits at the bottom of the notice.

### Spouse's information on homestead application

**Q:** *For the new homestead application requirements, do counties have to collect the names and Social Security numbers of the spouses of applicants, and report this information to the Department of Revenue, even if the spouse does not occupy the property?*

**A:** Yes. This new requirement is for homestead applications you receive in 2018 and later. We will provide an updated homestead application before January 1.