



## Q&A – October 19, 2017 Webinar on Property Tax Law Changes

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We received the following questions during our October 19, 2017 webinar on property tax law changes.

Agricultural homestead – trust reporting requirements

**Q:** *If a grantor of a revocable trust passes away, does the trust then become irrevocable?*

**A:** In most cases this is how revocable trusts are structured. Once the trust becomes irrevocable, it must be registered with the Minnesota Department of Agriculture.

Local conservation easement application

**Q:** *Will this be a onetime application requirement?*

**A:** Yes, this application will be a onetime application, however if the terms of the local conservation easement changes, a new application will be required.

Blind/disabled homestead (1b) classification

**Q:** *Will the Special Homestead for Property Owners who are Blind or Disabled (Class 1b) be updated with the new language?*

**A:** The fact sheet was reviewed after the webinar and it was determined it does not need to be updated. The simple example provided in the current [fact sheet](#) shows the breakdown of the class rate and tier breakdown. Fact sheets are intended to be very high level with property owners as the intended audience.

Class rate table

**Q:** *Where is the new class rate table located?*

**A:** The 2017 and 2018 Assessment Year Class Rate Tables are located *Module 3-Classification* of the [Property Tax Administrator's Manual](#) and the [2017 Law Summary](#).

Spouse's information on homestead application

**Q:** *Will "widow" be added to the updated homestead application this time?*

**A:** Yes. The option to select widow as a marital status has been added to the updated version of the homestead application.

**Q:** *How do the assessors know if the applicant has a spouse?*

**A:** Homestead applicants have declare their marital status on the application. Applicants are reminded of the requirement to be thorough and truthful in a statement at the end of the application detailing repercussions for fraudulent response.

**Q:** *If the non-occupying spouse refuses to put their SSN on the application, does the entire parcel go to non-homestead?*

**A:** No. The parcel would receive 50% homestead for the spouse who occupies the property and is applied for homestead.

**Q:** *Could we get a divorce case number line on the homestead application?*

**A:** The updated homestead application will not have a line for a divorce case number because it is not required by law. The county may request any additional information they feel necessary to grant homestead.

#### Travel Trailer Improvements on Leased Land

**Q:** *If a travel trailer is unlicensed, does it have to be worth \$10,000 to be assessed?*

**A:** No. Any unlicensed travel trailers need to be assessed, no matter the value.

The new language only refers to improvements to a travel trailer such as decks, sheds or similar improvements where the value of the improvements is \$10,000 or more.

**Q:** *What page is the travel trailer improvements on leased land provision found on in the Law Summary?*

**A:** The summary titled *Sectional Structures – Travel Trailer Improvements on Leased Land* is on page 15 of the [2017 Law Summary](#).

**Q:** *Does the improvement value provision discussed today apply for manufactured homes and parks?*

**A:** No. The section is only for storage sheds, decks and other similar improvements valued under \$10,000 on leased sites for travel trailers only.