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# Duplicate Homestead Data Submission for 2021

Manual

3/1/2021

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## Overview

This manual is for the 2021 Property Tax Duplicate Homestead data submissions to the Minnesota Department of Revenue as required by [statute](#).

These instructions cover what to include in the real-personal property (RP) Duplicate Homestead data file and manufactured housing (MH) Duplicate Homestead data file. For more information on Homestead file submission process and common submission errors, see [How to Submit Your Homestead File](#).

Duplicate Homestead data filing uses a specified virtual room for data submission. Any attempt to load a Duplicate Homestead data file into any other submission room will fail and result in a failed submission. For general information on Virtual Room file submission, see [Virtual Submission Room Overview](#).

**Homestead data is protected data.** Social Security (SSN) and Individual Tax Identification (ITIN) numbers are included in this data. **Never** send Duplicate Homestead data through e-mail. **Never** upload Duplicate Homestead data to any room except the designated Homestead submission room.

In this document, XML elements are referred to without namespaces for readability. For example, the element <mnr-ptx:PropertyTaxClassCode> is described here simply as <PropertyTaxClassCode>. There are five separate namespaces used in the homestead schemas:

mn	State-level elements
mnr	Department of Revenue elements
mnr-ptx	Property Tax Division elements
u	Universal National Information Exchange Model elements
c	Common National Information Exchange Model elements

## Changes for 2021

There were no statute changes affecting homestead classifications or county obligations regarding the Duplicate Homestead data submissions.

The Department of Revenue is using a new Homestead schema in 2021. This will ensure greater uniformity across counties in homestead data and improved data consistency over successive years. Here are the changes addressed in this manual:

- The presentation of Social Security and Individual Tax Identification numbers (SSN and ITIN).
- Application of standards for Homestead status based on the SSN and ITIN.
- The presentation of data for those participating in the Safe at Home program.
- RP and MH data can no longer be mixed in one data submission. These must be separate submissions.
- Virtual room updated so the look and functionality will be improved.

## Important Notes – Please Read

- For any questions or to receive invitation/access to join the Duplicate Homestead submission virtual room or test submission room, please e-mail the Homestead team at [homestead.match@state.mn.us](mailto:homestead.match@state.mn.us).
- Each homestead applicant who completes a homestead application form must report their SSN or ITIN. Also, the spouse of an applicant **must** report name and SSN or ITIN, even if that spouse does not occupy the homestead. [Statute 273.124](#).
- Duplicate Homestead data files will not be accepted prior to April 1, 2021. Testing can be done any time.
- The Duplicate Homestead data files must contain <Homesteaders> data for Assessment Year 2021 and should reflect ownership as of January 2, 2021. Do not include mid-year homesteads.
- In 2021, two separate Duplicate Homestead submissions are due:
  - 1) RP Duplicate 07/31/2021
  - 2) MH Duplicate 07/31/2021
- **Do not submit test files to the regular production Duplicate Homestead submission room.** There is a submission testing room to test your data. Any files submitted in the regular submission rooms will be treated as production data. To join the Duplicate Homestead submission testing room, e-mail your request to the Homestead team: [homestead.match@state.mn.us](mailto:homestead.match@state.mn.us).
- The Duplicate Homestead data file must include all base homestead parcels in the county.
- If you have a very large data file, **do not** break it into smaller submissions. Virtual rooms are designed to accept large data files. Each county should submit one file for each submission.
- Data files must be zipped before submission. Unzipped data files cannot be accepted in submission rooms. **Do not** zip data files more than once. Zip the data file, not the folder that holds it. **Do not** password protect the zipped file.
- Assign one clear name to the data file and the zip file that encloses it. The name should include county, Duplicate or Dup, real property (RP) or manufactured housing (MH), and assessment year. The file should be identifiable by its name. Example: “Co 99 Homestead RP Dup AY 2021”. If your Homestead output has a generic name such as “Homestead Export”, and you zip this file without changing the name, it will be rejected.
- Make sure the appropriate submission room is being used before submitting any files.
- Confirm your files have achieved “Complete” status in submission room.
- If you have successfully submitted a Duplicate Homestead data file and wish to replace it, contact the Homestead team by emailing [homestead.match@state.mn.us](mailto:homestead.match@state.mn.us). **Do not** re-submit until the Homestead team lets you know it is OK to re-submit.

- If there are no MH homesteads in your county, you do not need to submit a MH file. You must inform the Homestead team at [homestead.match@state.mn.us](mailto:homestead.match@state.mn.us). If you do not inform us, we will expect both RP and MH submissions.
- A county can designate any staff person to submit Duplicate Homestead data. Contact the Homestead team at [homestead.match@state.mn.us](mailto:homestead.match@state.mn.us) to have a county staff person join a submission room.
- The data from the Duplicate Homestead files is used to construct the invalid/duplicate SSN/ITIN reports that will be distributed to the counties by November 1, 2021.
- The Duplicate Homestead report is placed in each county’s Duplicate Homestead virtual room. **Only the County Assessor has access to the county Duplicate Homestead virtual room.**
- The Duplicate Homestead contact list is located in the Assessor Reference virtual room. This list is maintained by counties.

## SSN and ITIN

SSNs and ITINs must be identified correctly. For example, if a field is identified as an SSN, but the leading digit is a “9”, the submission will be rejected. SSNs do not start with “9”. ITINs start with “9”.

SSN and ITIN values must be exactly 9 figures long and can only be constructed from the digits 0-9.

No “dummy” ITINs will be accepted.

With Duplicate Homestead data, there is only one situation where a dummy SSN is accepted: When a Homestead consists of two people and one of them has a valid SSN and the other does not have either a valid SSN or ITIN. The only form of a dummy SSN is “22222222”.

## Application of Homestead Standards Based on the SSN and ITIN

A homesteader must have a valid SSN to have Homestead status. To determine Homestead status for couples, see the chart below:

Spouse 1	Spouse 2	Homestead
ITIN	ITIN	Non - homestead
ITIN	SSN	100%
SSN	Nothing	50%

## Safe at Home

The [Safe at Home](#) program is offered by the Secretary of State for those who need protection from abuse and harassment. The required format for data for individuals in the Safe at Home program is as follows:

- The parcel ID is a dummy
- SSN/ITIN is precise and correct
- Address is the default PO Box number issued by the Secretary of State

Note: The county may or may not include the individual’s name. If the name is not included, the assigned Lot # should be listed. The dummy parcel number should be “999999999”.

## RP and MH Submissions

These are required to be separate. **Any submission with mixed data will not be accepted.** If the <HomesteadDocumentTypeCode> is duplicate-homestead-real-personal the only acceptable values for the <HomesteadTypeCode> are non-agricultural, agricultural, or actively-farming.

If the <HomesteadDocumentTypeCode> is duplicate-homestead-manufactured-home, <HomesteadTypeCode> must be only manufactured-home.

## Virtual Room Updates

The virtual rooms have been updated and have a new look with improved functionality. Here is a link to location on the Revenue website that has information about updates as well as offering a guide to virtual room use:

<https://www.revenue.state.mn.us/guide/audit-room-and-virtual-room>

## General Guidelines

[M.S. 273.124, Subd. 13a and 13b](#) defines Duplicate Homestead submission and the resulting reports provided to the counties.

## Assessment/Payable Years

Duplicate Homestead data only uses the assessment year of 2021.

## Parcels to Include / Not Include

Duplicate Homestead data files report the base parcels of homesteads located within that county.

Use element <ParcelHomesteadBaseIndicator> to identify the base parcel (true). If a parcel has a value of “false” for this data element, the parcel should not be included in the Duplicate Homestead data.

## Homesteaders to Include

The CR-H Homestead application form is the prescribed form for Homestead status.

An owner’s spouse must be reported by name and SSN/ITIN. The CR-H Homestead application form requires a spouse’s information be provided. The CR-H data has been updated (Rev. 1/21). This is how to present the non-occupying spouse in the Homestead data:

Use data element <HomesteadNonOccupyingSpouseIndicator> with options “true” or “false”.

The person who lives there and has a non-occupying spouse will have this value for the indicator:

<HomesteadNonOccupyingSpouseIndicator>>false<

The non-occupying spouse of this person would have this value for that indicator:

<HomesteadNonOccupyingSpouseIndicator>>true<

All qualified homesteaders must be reported. Create a separate <homesteader> element for each of the following as reported on the homestead application:

- Occupying owner
- Occupying spouse of an owner
- Non-occupying spouse of an owner
- Occupying qualifying relative
- Occupying spouse of a qualifying relative
- Non-occupying spouse of a qualifying relative

## Relative Homesteads

Report relative homesteads with owner-occupied homesteads.

Use data element <Homestead100PercentRelativeIndicator> to report a homestead occupied entirely by a relative (true) or if an owner also occupies the property and has claimed homestead with the relative (false).

## Manufactured Homes (Manufactured Homes Classified as Personal Property)

MH homesteads are classified as personal property. Data must be submitted in a separate data file from RP homesteads. <HomesteadTypeCode> for personal property manufactured home homesteads is manufactured-home.

## Actively Farming Agricultural Homestead

<HomesteadTypeCode> of “actively-farming” may be used in place of “agricultural” or “agricultural” with a note “actively farming” may be reported in <ParcelNoteText>.

## Market Values

Report tax amounts as dollars and cents. Report market values as whole dollars. **Do not** include dollar signs or commas. **Do** include the decimal point if data includes dollars and cents.

## File Organization and Cardinality

The schema defines XML tags or names of data elements included in the file. Data elements must follow the organizational pattern described by the schema.

Cardinality describes number of occurrences of a variable.

Different types of cardinality used for homestead files are as follows:

- **Zero-to-one:** minimum number of occurrences is zero but may be one
- **Zero-to-many:** minimum number of occurrences is zero but there may be many occurrences
- **One:** One occurrence must be provided. This is the default cardinality
- **One-to-many:** One occurrence must be provided but an unlimited number of occurrences are allowed
- **One-to-two:** One occurrence must be provided but not more than two occurrences
- **Two:** Two occurrences must be provided

## Glossary with Instructions

Data elements are bold. Associated XML tags are in brackets. Brief descriptions are included.

### **Homestead File** <HomesteadRecordsDocument>

Same values as the previous year

### **Meta Data** <MetaData>

Set of elements describing contents of the file or document, defined by the next 3 elements

### **Homestead Schema Version** <HomesteadschemaVersionText>

Identifies the version of the schema. 2021 submissions must use "2021". **Note that the letter 'a' is no longer needed here.**

### **Homestead Schema Correction** <HomesteadschemaCorrectionText>

OPTIONAL: An optional element used only as directed in the event of incorrect schemas

### **Homestead Document Type** <HomesteadDocumentTypeCode>

Identifies type of transmitted XML document. For Duplicate Homestead data filing, the value of this element should be one of the following codes:

- **duplicate-homestead-real-personal**  
Duplicate Homestead data file containing all real-personal property homestead records
- **duplicate-homestead-manufactured-home**  
Duplicate Homestead data file containing only manufactured home records

### **County Code ID** <MNCountyID>

Two-digit numeric identifier of a Minnesota county assigned sequentially according to alphabetical order of all counties

### **Homestead Record** <CountyHomesteadRecord>

Cardinality: One-to-many

Application and associated property tax data for each homestead. Each record in the file will describe a homestead, not a specific parcel or person. One or more homesteaders and one or more parcels may be associated with a homestead, but the unit of each record is homestead.

### **Assessment Year** <PropertyTaxAssessmentYear>

Both RP and MH Duplicate Homestead data will use the assessment year 2021.

### **All Homesteaders** <Homesteaders>

Individual(s) granted homestead for property tax purposes. Notes beginning and end of the full list of homesteaders

### **Each Homesteader** <Homesteader>

Cardinality: One-to-many

Individual granted homestead for property tax purposes



## Names

There are two methods to list names:

- **Preferred method**
  - **Person Name** <PersonName>
  - **Last Name** <PersonSurName>
  - **First Name** <PersonGivenName>
  - **Middle Name** <PersonMiddleName> OPTIONAL
- **Alternative method**
  - **Full Name** <PersonFullName>

## Social Security Number (SSN) / Individual Tax Identification Number (ITIN)

Homesteaders are identified by SSN or ITIN. Report social security numbers in the SSN field. Report ITINs in the ITIN field. **Do not enter an SSN into the ITIN field or an ITIN into the SSN field.**

- **Primary method:**
  - **Person Social Security Number** <PersonSSN>
  - **Social Security Number** <PersonSSNID>  
Homesteader's SSN. **Do not include dashes.**
  - **Social Security Trailer Digit** <PersonSSNTrailerID> OPTIONAL  
Sequence number added as a suffix to a social security number to associate an individual with another person. An SSN followed by a trailer digit maybe used on a homestead application.
- **Alternative method:**
  - **Taxpayer ID** <PersonTaxpayerID>  
Homesteader's ITIN. **Do not include dashes, do not use dummy value.**

## Occupying Owner with a Non-Occupying Spouse Indicator <HomesteadNonOccupyingSpouseIndicator>

Counties must report non-occupying spouses as individual homesteaders in Duplicate Homestead data.

## Contact Address <ContactAddress>

Address for a person granted homestead. There are two methods to list the address:

- **Preferred method**
  - **Address** <Address>
  - **Street Address** <StreetFullText>
  - **City Name** <LocationCityName>
  - **State** <State>
  - **State FIPS Code** <LocationStateFIPS5-2AlphaCode> 2-digit numeric FIPS code
  - **State** <LocationStateName> official two-letter postal code
  - **Zip Code** <LocationPostalCodeID>
  - **Country Name** <LocationCountryName> OPTIONAL
- **Alternative method**
  - **Address Full Text** <AddressFullText> A complete address

## Homestead Type <HomesteadTypeCode>

Specifies type of homestead. "Manufactured-home" is only used in MH Duplicate data. Valid type codes:

- actively-farming
- agricultural
- non-agricultural
- manufactured-home

**100% Relative Homestead Indicator** <Homestead100PercentRelativeIndicator>

Indicates a homestead is entirely a relative homestead. A homestead with partial relative must have a value of false. Homesteads that are 100% relative are not eligible for property tax refunds.

**Cross-County Homestead Indicator** <HomesteadCrossCountyIndicator>

Indicates a homestead involving parcels in multiple counties. For Duplicate Homestead data, only the base parcels within the county are reported.

**All Parcels** <HomesteadParcels>

Cardinality: One-to-many

Full list of parcels of land associated with a homestead

**Each Parcel** <HomesteadParcel>

Cardinality: One-to-many

Parcel of land associated with the homestead

**Parcel Identification Number** <ParcelID>

Parcel’s identifier, referred to as a PID or PIN

**Unique Taxing Area** <UniqueTaxingArea>

IDs identifying unique taxing areas (a geographic area subject to the same set of tax rates) for the parcel

**County Code ID** <MNCountyID>

Two-digit numeric identifier of a county assigned in alphabetical order of Minnesota counties

**City/Town ID** <MNCityTownID>

Four-digit numeric ID for townships and cities. Townships begin with two leading zeros. Cities end with two zeros.

**School District ID** <MNSchoolDistrictID>

Four-digit numeric ID assigned to school districts by Revenue. A leading zero is added to the ID provided by the Minnesota Department of Education for independent school districts. The following identifiers are assigned to special and common school districts and some metropolitan airports:

<i>Revenue-Assigned School Districts for &lt;MNSchoolDistrict&gt;</i>		
<b>ID</b>	<b>School District</b>	<b>County</b>
0950	MSP International Airport	Hennepin
0951	St. Paul Airport	Ramsey
0991	Special School District #1	Hennepin
0993	Common School District #323	Chisago
0996	Special School District #6	Dakota
0998	Common School District #815	Kandiyohi

**Subcode ID** <UniqueTaxingAreaSubID>

Number assigned to geographic areas that have the same county, city/township, and school district but different tax rates

**Parcel Address** <MNParcelAddresses> OPTIONAL

**Address of Property** <MNParcelAddress>

Cardinality: One-to-many

- **Preferred method:**
  - **Address** <Address>
  - **Street Address** <StreetFullText>
  - **City Name** <LocationCityName>
  - **Zip Code** <LocationPostalCodeID>
- **Alternative method:**
  - **Address Full Text** <AddressFullText> complete address

**Base Parcel Indicator** <ParcelHomesteadBaseIndicator>

Indicates parcel is a base parcel for one or more linked homestead parcels. This indicator should be “true” for any parcel included in the Duplicate Homestead data. If it were “false”, the parcel should not be included.

**Optional Parcel Descriptors** <ParcelNoteText> OPTIONAL

Cardinality: One-to-many

Note or remark associated with a parcel to use in resolving duplicates, i.e. flag splits, combines or any other meaningful descriptor.

**Total EMV** <HomesteadTotalEstimatedMarketValueAmount>

Total estimated market value of a homestead. For homesteads linked across counties, includes value of all parcels in all counties linked to the homestead.

**Total TMV** <HomesteadTotalTaxableMarketValueAmount>

Total taxable market value of a homestead. For homesteads linked across counties, includes value of all parcels in all counties linked to the homestead.