



Property Tax Refund Data Submission for 2021

Manual

4/12/2021

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Overview

This manual is for the 2021 Property Tax Refund (PTR) 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) PTR Homestead data file and manufactured housing (MH) PTR Homestead data file. For more information on Homestead file submission process and common submission errors, see [How to Submit Your Homestead File](#).

PTR Homestead data filing uses a specified virtual room for data submission. Any attempt to load a PTR Homestead data file into any other submission room, will fail and result in an error/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 homestead data through e-mail. **Never** upload 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 PTR Homestead data submissions.

A new schema will be used by DOR. 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.
- Virtual room update so the look and functionality will be improved.

Important Notes – Please Read

- For any questions or to receive invitation/access to join the PTR Homestead submission virtual room or the test submission virtual room, please e-mail the Homestead team at 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. See [Statute 273.124](#) re Homestead Determination and Special Rules.
- PTR Homestead data files will not be accepted prior to March 1, 2021. Testing can be done any time.
- In 2021, two separate PTR Homestead submissions are due:
 - 1) RP PTR 04/30/2021
 - 2) MH PTR 07/31/2021
- **Do not submit test files to the Homestead submission rooms.** There are submission testing rooms to test your data. Any files submitted in the regular submission rooms will be treated as production data. To join the PTR submission testing room, e-mail your request to the Homestead team: homestead.match@state.mn.us.
- PTR homestead file must include all homestead parcels in the county. For any homesteads extending across county boundaries, each county should report the parcels located within their county. If you are not the base county for the homestead, report the SSN if known, or enter a dummy SSN of “22222222”.
- <ValueByClassification> elements reported in the PTR homestead file must be accurately reported for each property classification. Appropriate value for each class must be provided. Do not report all the value with one class and zero value for other classes. Do not repeat the total property value for all classes.
- 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, PTR, real property (RP) or manufactured housing (MH) and assessment/payable year. The file should be identifiable by its name. Example: “Co 99 Homestead RP PTR PY 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 PTR file and wish to replace it, contact the Homestead team by emailing 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. If you do not inform us, we will expect both RP and MH submissions.
- Revenue does not produce PTR reports. PTR data submitted by counties goes directly to Revenue Tax Operations to process PTR applications.
- A county can designate any staff person to submit PTR data. Contact homestead.match@state.mn.us to have a county staff person join a submission room.
- The PTR Homestead file is used in compiling the “Voss” database, mandated by 2008 legislation.

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.

There are two situations where a dummy SSN is accepted. The only form of a dummy SSN is “22222222”:

- 1) When the base parcel of a Homestead is located in another county, and the SSN is not known by the submitting county.
- 2) When a Homestead consists of two people and one of them has a valid SSN and the other does not have either an SSN or ITIN.

Application of Homestead standards based on the SSN and ITIN

An individual 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 – REVISED 4/12/21

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:

- Name field should be correct and include the assigned Lot #
- SSN/ITIN is precise and correct
- Address is the default PO Box number issued by the Secretary of State
- The parcel ID is a dummy (e.g., “999999999” or similar)

Note: While the name and SSN/ITIN are accurate and true, the actual address and parcel number must **not** be reported.

RP and MH Submissions

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

If the <HomesteadDocumentTypeCode> is property-tax-refund-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 DOR website that has information about these 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

The statute defining PTR submissions is [M.S. 273.124, Subd. 13d](#).

Counties must send a file to DOR containing information from property tax statements for use in auditing property tax refund forms filed by taxpayers. **PTR homestead file for real-personal property (RP) is due April 30, 2021. PTR Homestead file for manufactured housing (MH) is due July 31, 2021.** MH files may be submitted after you submit your RP data any time before July 31.

Assessment/Payable Years

PTR Homestead Files must contain <Homesteaders> data for assessment year 2020/payable year 2021 for RP, or assessment year 2021/payable year 2021 for MH. Tax statement data sections should have the information sent to county taxpayers on the 2021 tax statements. The tax statement data includes:

- Current year data for taxes payable 2021
- Prior-year data for taxes payable 2020

Failure to provide this file to Revenue by the legislated due dates will delay PTR processing and refunds to taxpayers.

Parcels to Include / Not Include

PTR data files report homesteads as the primary unit of each record. XML allows reporting of multiple parcels for each homestead.

PTR Homestead data files must include all homestead parcels located in the county. For homesteads that extend across counties, each county should only report the parcels located within their county. If the submitting county is not the base county for the homestead, report the SSN if known. If the SSN is not known, enter a dummy SSN of 22222222.

Use element <ParcelHomesteadBaseIndicator> to identify the base parcel (true) or not the base parcel (false).

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).

When an owner is occupying the property, the owner is eligible for a property tax refund. A homestead occupied only by a relative is **not** eligible.

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 and Tax Amounts

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 2020

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 PTR data filing, the value of this element should be one of the following codes:

- **property-tax-refund-real-personal**
PTR Homestead data file containing all real-personal property homestead records
- **property-tax-refund-manufactured-home**
PTR 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>

Year the value of a property is established. For most properties, assessment year is the year prior to payable year. For personal manufactured home property, the assessment year is the payable year. 2021 RP PTR Homestead file use the assessment year 2020. 2021 MH PTR Homestead file will use 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 PTR 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 PTR data submission. 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

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 <MNSchoolDistrict></i>		
ID	School District	County
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. A homestead with one parcel must have a value of true. The PTR Homestead File must contain all homestead parcels.

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.

Tax Statement Data <CountyPropertyTaxStatement>

Information that appears on a county property tax statement.

Tax Statement Name <TaxStatementName>

Name on the county property tax statement

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

Tax Statement Address <TaxStatementAddress>

Address on the county property tax statement

- **Preferred method:**
 - **Address** <Address>
 - **Street Address** <StreetFullText>
 - **City Name** <LocationCityName>
 - **State** (two ways to list it)
 - **State FIPS Code**<LocationStateFIPS5-2AlphaCode> The 2-digit numeric FIPS code.
 - **State** <LocationStateName> Use the official two-letter postal code.
 - **Zip Code** <LocationPostalCodeID>
 - **Country Name** <LocationCountryName> OPTIONAL
- **Alternative method:**
 - **Address Full Text** <AddressFullText> A complete address.

Property Values and Tax <PropertyValuesAndTax>

Cardinality: Two

Property values and taxes payable amounts for current and prior payable years. The sequence of elements within <PropertyValuesAndTax> will be reported twice: once for current payable year and once for prior payable year.

Property Taxes Payable Year <PropertyTaxPayableYear>

Year property tax payment is due.

PTR Homestead File due April 30, 2021:

- 2021 current year
- 2020 prior year

Property Taxes Payable Amount <PropertyTaxPayableAmount>

Amount of property tax on line 5 for payable year. Do not include dollar signs or commas.

Market Value by Class <ValueByClassification>

Cardinality: One-to-many

Valuations by class for payable year. Do not include dollar signs or commas.

Report once for each classification on the parcel as identified on the property tax statement. Sum of value elements should match the amount for that element on the tax statement. The value for each class must be provided.

Parcel Classification <PropertyTaxClassCode>

<i>Parcel Classification Table for <PropertyTaxClassCode></i>		
Code	Short Description	Class
residential-homestead	Residential Homestead	1a
class1b-homestead	Blind/Disabled Homestead	1b
class1c-resort	Homesteaded Resort	1c
housing-seasonal-farm	Housing for Seasonal Farm Workers	1d
agricultural-homestead	Agricultural Homestead	2a
ag-nonhomestead-land	Non-Homestead Agricultural Land	2a
farm-entity-tier1-2a	Farm Entities 1 st Tier 2a	2a
rural-vacant-homestead	Rural Vacant Homestead	2b
rural-vacant-nonhomesteadland	Non-Homestead Rural Vacant Land	2b
farm-entity-tier1-2b	Farm Entities 1 st Tier 2b	2b
managed-forest	Managed Forest Land	2c
private-airport	Private Airport	2d
aggregate-deposit	Unmined Commercial Aggregate Deposit	2e
commercial	Commercial	3a
industrial	Industrial	3a
public-utility	Public Utility	3a
apartment	Apartment (4+ units, including private for-profit hospitals)	4a
res-nonhomestead-4b	Residential Non-homestead (1-3 units not 4bb or SRR)	4b(1)
unclass-manufactured-home	Unclassified Manufactured Home	4b(2)
res-nonhomestead-on-ag-4b	Residential Non-Homestead on agricultural land (2 or 3 units, garage, one acre)	4b(3)
unimproved-residential	Unimproved residential	4b(4)
nonhomestead-single-res-4bb	Non-homestead Qualifying Single Residential Unit	4bb(1)
nonhomestead-single-ag-4bb	Non-homestead Qualifying Single Agricultural (HGA) Unit	4bb(2)
nonhomestead-condo-storage-4bb	Non-homestead Qualifying Condominium Type Storage Unit	4bb(3)

Parcel Classification Table for <PropertyTaxClassCode>		
Code	Short Description	Class
resort	Commercial Seasonal Residential Recreational (Resort)	4c(1)
qualifying-golf-course	Qualifying Golf Course	4c(2)
non-profit-csoo-1nr	Non-Profit Community Service Oriented Organization (Non-Revenue)	4c(3)(i)
non-profit-csoo-2do	Non-Profit Community Service Oriented Organization (Donations)	4c(3)(ii)
student-housing	Post-Secondary Student Housing	4c(4)
manufactured-home-park	Manufactured Home Park	4c(5)(i)
mh-park-cooperative-over50	MH Coops over 50% Shareholders	4c(5)(ii)
mh-park-cooperative-50orless	MH Coops 50% or Less Shareholders	4c(5)(ii)
mh-park-class-one	Manufactured Home Park – Class One	4c(5)(iii)
metro-non-profit-recreation	Metro Non-Profit Recreational Property	4c(6)
hangars-leased-land	Certain Non-Comm Aircraft Hangars and Land: Leased Land	4c(7)
hangars-private-land	Certain Non-Comm Aircraft Hangars and Land: Private Land	4c(8)
bed-and-breakfast	Bed and Breakfast (up to 5 units)	4c(9)
restaurant-lake	Seasonal Restaurant on a Lake	4c(10)
marina	Qualifying Marina	4c(11)
seasonal	Non-Commercial Seasonal Residential Recreational (Cabin)	4c(12)
low-income-rental	Qualifying Low-Income Rental Housing	4d
unmined-ore	Unmined Iron Ore and Low-Grade Iron-Bearing Formations	5(1)
class5-all-other	All Other Property Not Otherwise Classified	5(2)
not-available	Not available – use only for prior year for new and reconfigured parcels	Na

Entries must be lowercase.

Parcel New Improvement Expired Exclusion Amount <ParcelNewImprovementExpiredExclusionAmount>
Value of new improvements and/or additional taxable value due to expiring Valuation Exclusion for Certain Improvements (This Old House exclusions). If multiple classifications exist on a parcel, this amount is the parcel new improvement amount for the associated <PropertyTaxClassText>.

Estimated Market Value <ParcelEstimatedMarketValueAmount>
Estimated market value for the <PropertyTaxPayableYear> reported. If multiple classifications exist on a parcel, amount is the estimated market value for the associated <PropertyTaxClassText>.

Taxable Market Value <ParcelTaxableMarketValueAmount>
Taxable market value for the <PropertyTaxPayableYear> reported. If multiple classifications exist on a parcel, amount is the taxable market value amount for the associated <PropertyTaxClassText>.

Current Year QTA <PropertyTaxCurrentYearQualifyingTaxAmount>
Amount of qualifying tax for current payable year. Line 1 of property tax statement

Special Refund QTA <PropertyTaxSpecialRefundQualifyingTaxAmount>
Prior year tax used in calculating special property tax refund for current payable year. Line 2 of the property tax statement.

Tax Delinquency Indicator <PropertyTaxDelinquentIndicator>
Indicates delinquent property taxes. Line 1 of the property tax statement

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.