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PTR Homestead Filing Instructions
Overview
This manual is for the 2022 Property Tax Refund (PTR) Homestead data file submissions to the Minnesota Department of Revenue as required by statute. The updated schema and homestead related materials can be found at the homestead location on the Department of Revenue website. These instructions cover the data to include in the real-personal (RP) PTR homestead data file and manufactured home (MH) PTR homestead data file. In previous years there was a separate document on data file submission issues. This year, that has been added to the end of this document. The PTR homestead data file submission process uses a specific virtual room for data submission. Any attempt to load a PTR homestead data file into any other submission room will result in an error/failed submission. For general information on Virtual Room file submission, see Customer Guide – File Submission Room.

Homestead data is protected data. Social Security Number (SSN) and Individual Tax Identification Number (ITIN) data 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-px:PropertyTaxClassCode> is described here simply as <PropertyTaxClassCode>. There are now three separate namespaces used in the homestead schemas:

<table>
<thead>
<tr>
<th>mn</th>
<th>State-level elements</th>
</tr>
</thead>
<tbody>
<tr>
<td>mnr</td>
<td>Department of Revenue elements</td>
</tr>
<tr>
<td>mnr-px</td>
<td>Property Tax Division elements</td>
</tr>
</tbody>
</table>

General Guidelines
The statute defining PTR submissions is M.S. 273.124, Subdivision 13d. Counties must send a file to Revenue 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, 2022. The PTR homestead data file for manufactured home property (MH) is due by July 31, 2022. MH data files should be submitted as soon as possible after you submit your RP data.

Virtual Room Use
For information on using the virtual submission room, see the Audit Room and Virtual Room User Guide.

The Homestead Team Contact Information
homestead.match@state.mn.us
This e-mail is the preferred method of contact.
Data and Analysis Unit: 651-556-3097
Thomas Erdahl: 651-556-6106
Important Notes – Please Read

- For any questions or to receive an invitation 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.
- A county can designate any staff person to submit or test PTR data. Contact the homestead team to have a county staff person join a submission room.
- PTR homestead data files will not be accepted prior to March 1, 2022. Testing can be done any time.
- **Do not submit test files to the regular production homestead submission rooms.** There is a submission testing room to test your data. Any files submitted in the regular submission room will be treated as production data. If you submit data to the wrong submission room, let us know as soon as possible.
- Make sure the appropriate submission virtual room is being used before submitting any files. Do not put the data file in the Assessor Reference room or any virtual room other than the correct submission room for PTR data files. Inform us immediately by e-mail if the data file has gone into a wrong virtual room.
- 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. This is now mandatory.
- 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. Finally, it must be in XML format before zipping.
- Assign one clear name to the data file and the zip file that encloses it. The first two characters must be the county code. The name should tell Revenue what the data file contains. See the section below regarding the new naming convention for data 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 us by e-mail as soon as possible. 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. If you do not inform us, we will expect both RP and MH submissions.
- PTR data submitted by counties goes directly to Revenue Tax Operations to process the PTR forms submitted by taxpayers. All RP PTR data files from all the counties (plus the City of St. Cloud) are needed before the PTR forms can be processed. If there are late submissions of the RP PTR data, the PTR refunds will be delayed. MH data files are due later, but the sooner we get them, the better.
- The PTR homestead data files are used in compiling the “Voss” database, mandated by 2008 legislation.
- Each homestead applicant who completes a homestead CR-H 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.
- There is an overview of virtual rooms available the homestead location on the Revenue website.
Changes for 2022
There were no statute changes affecting homestead classifications or county obligations regarding the PTR homestead data submissions. However, there are a lot of changes regarding the data to be submitted as well as in how the data is submitted and tested. Here are the changes addressed in the following sections:

- The schema no longer uses NIEM (National Information Exchange Model).
- The addition of a new data element for the Safe at Home program.
- New naming convention for data files, as well as one data file for the entire data submission.
- The importance of cross-county indicator.
- Base parcel requirements.
- The sum of classification EMV and TMV data.
- The requirements of ag and non-ag homesteads in the data.
- The requirements regarding linked parcels in the data.
- Name and address data must be present.
- The new location and functionality of the testing room.

NIEM is Gone
This will simplify your data. Here is an example of a header, with separate lines for each element for clarity:

```xml
<?xml version="1.0" encoding="UTF-8"?>
<HomesteadRecordsDocument
 xsi:noNamespaceSchemaLocation = "homestead-ptr.xsd"
 xmlns:mn    = "http://data.state.mn.us"
 xmlns:mnr    = "http://revenue.state.mn.us"
 xmlns:mnr-px    = "http://proptax.mdor.state.mn.us"
 xmlns:xsi    = "http://www.w3.org/2001/XMLSchema-instance">
```

The u: and c: namespaces for data elements are no longer needed. If used, these will now cause schema errors.

Safe at Home
The Safe at Home program is offered by the Secretary of State for those who need protection from abuse and harassment. There is a new data element for individuals in the Safe at Home program. This new data element should be part of the homestead record when the Safe at Home program is involved. Beyond that, it is up to the county as to the extent it is used in the PTR data. This data element is ‘true’ or ‘false’ and can be included in every homestead record, none of the homestead records if there are no SAH participants, or only for those homestead records which have a Safe at Home participant.

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 or ITIN data is precise and correct
- Address is the default PO Box number address issued by the Secretary of State
- The parcel ID, and other location data, are dummy values (for example, “9999” or similar)

The full element with the correct namespace is as follows:
```xml
<mnr-px:SafeAtHomeIndicator>true</mnr-px:SafeAtHomeIndicator>
<mnr-px:SafeAtHomeIndicator>false</mnr-px:SafeAtHomeIndicator>
```
While the name and SSN or ITIN are accurate and true, the address and parcel number must not be reported. This is in keeping with the SAH standard that location and identity information should not be combined in any county record data. For this reason, the city/township code, the school district code, and the UTA ID are also considered SAH location data and should be dummy values. However, the county code itself is not considered SAH location information and should be accurate.

This is an example of the correct way of expressing the record for a SAH participant. The relevant parts of a county record are shown. Note that the SSN data field is X’ed out, but it should have the valid SSN value for the homestead record. The county ID is also X’ed out but should have an accurate value. The data elements affected by SAH are highlighted:

```xml
<CountyHomesteadRecord>
    <mnr-px:PropertyTaxAssessmentYear>2021</mnr-px:PropertyTaxAssessmentYear>
    <Homesteaders>
        <Homesteader>
            <PersonFullName>Mary Smith Lot# 9999</PersonFullName>
            <PersonSSN>
                <PersonSSNID>XXXXXXXXX</PersonSSNID>
            </PersonSSN>
            <ContactAddress>
                <AddressFullText>PO Box 17370, Saint Paul, MN 55117-0370</AddressFullText>
            </ContactAddress>
        </Homesteader>
    </Homesteaders>
    <mnr-px:SafeAtHomeIndicator>true</mnr-px:SafeAtHomeIndicator>
    <mnr-px:HomesteadTypeCode>non-agricultural</mnr-px:HomesteadTypeCode>
    <HomesteadParcels>
        <HomesteadParcel>
            <mn:ParcelID>999999999</mn:ParcelID>
            <UniqueTaxingArea>
                <mnr-px:MNCountyID>XX</mnr-px:MNCountyID>
                <mnr-px:MNCityTownID>9999</mnr-px:MNCityTownID>
                <mnr-px:MNSchoolDistrictID>9999</mnr-px:MNSchoolDistrictID>
                <mnr-px:UniqueTaxingAreaSubID>99</mnr-px:UniqueTaxingAreaSubID>
            </UniqueTaxingArea>
        </HomesteadParcel>
    </HomesteadParcels>
    <CountyPropertyTaxStatement>
        <mn:ParcelID>999999999</mn:ParcelID>
        <TaxStatementName>
            <PersonFullName>Mary Smith Lot# 9999</PersonFullName>
        </TaxStatementName>
        <TaxStatementAddress>
            <AddressFullText>PO Box 17370, Saint Paul, MN 55117-0370</AddressFullText>
        </TaxStatementAddress>
    </CountyPropertyTaxStatement>
</CountyHomesteadRecord>
```
Naming Conventions for the Data Submission, One Data File Requirement
These are new requirements this year:
- The first two characters in a data file name must be the two digit county code, or the data submission will be rejected. For example, ‘01’ as opposed to ‘1’.
- Only one RP PTR data file will be accepted, and only one MH PTR data file will be accepted. This was strongly encouraged previously, but now it is a requirement.

The name of both the data file and the zip should be the same and be descriptive. If your records system produces output with a generic name, such as “Homesteader Export”, re-name. Avoid special characters or spaces in the name. Here is an example: “98_RP_PTR_PY2022”. Underscores are fine but avoid dashes.

The Importance of the Cross-County Indicator
This indicator is a part of every homestead record, and can be true or false:

```xml
<HomesteadCrossCountyIndicator>true</HomesteadCrossCountyIndicator>
<HomesteadCrossCountyIndicator>false</HomesteadCrossCountyIndicator>
```

The value of this indicator affects how some of the other data in the homestead is evaluated. This can be seen in the following points. There are new business rules to account for some exceptions, but if you feel these present a problem for your county, please contact us at homestead.match@state.mn.us.

The Base Parcel Indicator
It is now very important to have the cross-county indicator accurately represented for each homestead in regard to the base parcel indicator:

```xml
.ParcelHomesteadBaseIndicator>true</ParcelHomesteadBaseIndicator>
.ParcelHomesteadBaseIndicator>false</ParcelHomesteadBaseIndicator>
```

- If the cross-county indicator is ‘false’, there must be one base parcel only for the homestead.
- If the cross-county indicator is ‘true’, there may or may not be one base parcel. This value means the homestead crosses county boundaries, and base parcel may not be in the submitting county.
- In either case, there cannot be more than one base parcel for a homestead.

EMV and TMV Homestead Totals
The cross-county indicator is also important in regard to the homestead EMV/TMV totals at the end of each homestead record. These should have the total EMV and TMV for the homestead. For homesteads linked across counties, this total includes current payable year value of all classifications in all parcels in all counties linked to the homestead:

```xml
<HomesteadTotalEstimatedMarketValueAmount>...</HomesteadTotalEstimatedMarketValueAmount>
<HomesteadTotalTaxableMarketValueAmount>........</HomesteadTotalTaxableMarketValueAmount>
```

- If the cross-county indicator value is ‘false’, the classification EMVs and TMVs must add up to this total.
- If the cross-county indicator value is ‘true’, the classification sums do not need to add up the total since the parcels and classifications in the other county are not in the data submission for that county.
The Requirements of Ag and Non-Ag Homesteads and Linked Parcels
The RP PTR data file must include both agricultural and non-agricultural homesteads. In addition, the data file must contain some linked parcels. Neither of these requirements apply to the MH PTR data file.

Name and Address Data
The name and address data elements must have data. Blank data elements will cause a data file rejection.

The New PTR Testing Room
The new testing room will be located in the production area and can be seen with the other virtual rooms when you log in. This is a new virtual room, and you will need an invitation to join. All county personnel involved in PTR data submission are encouraged to join and are welcome. To get an invitation, please contact the homestead team. We need the name, e-mail address, and direct phone number.

SSN and ITIN
- The cross-county and base parcel indicators have an impact on the SSN values that are accepted.
- 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.
- If you are reporting the base parcel within your submission, it is expected that you will have the correct SSN/ITIN values.
- No “dummy” ITINs will be accepted, but two kinds of dummy SSNs are acceptable in the right circumstances:
  1) ‘111111111’ can be used for circumstances such as Amish homesteads where the SSN is needed but there is a religious prohibition against accepting an SSN value. Such homesteads are fine, and it has long been an accepted policy to grant homestead status in these circumstances. It can also be used for some ag homesteads where there is more than one base parcel in different counties, and the use of the SSN might create a false duplicate homestead. These uses should be rare.
  2) ‘222222222’ can be used for circumstances for when there are cross-county homesteads, and the base parcel is in another county. The submitting county may not know the SSN of these individuals so the all 2s value can be used as stand-in. It can also be used when there is a two-person homestead where one of the people simply does not have any SSN.

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. Note that a 50% or 100% homestead are not differentiated in the PTR data.

<table>
<thead>
<tr>
<th>Spouse 1</th>
<th>Spouse 2</th>
<th>Homestead</th>
</tr>
</thead>
<tbody>
<tr>
<td>ITIN</td>
<td>ITIN</td>
<td>Non - homestead</td>
</tr>
<tr>
<td>ITIN</td>
<td>SSN</td>
<td>100%</td>
</tr>
<tr>
<td>SSN</td>
<td>Nothing</td>
<td>50%</td>
</tr>
</tbody>
</table>
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, the only acceptable value for the `<HomesteadTypeCode>` is manufactured-home.
- MH homesteads are classified as personal property. The assessment year and payable year are both 2022.
PTR Data File Details

Assessment/Payable Years
RP PTR homestead data files must contain homesteader data for assessment year 2021/payable year 2022, MH PTR homestead data files must contain homesteader data for assessment year 2022/payable year 2022. Tax statement data sections should have the information sent to county taxpayers on the 2022 tax statements. The tax statement data includes:

- Current year data for taxes payable 2022
- Prior-year data for taxes payable 2021

Failure to provide the RP data file to Revenue by the due date will delay PTR processing and refunds to taxpayers. The MH data should be submitted as soon as possible once the RP data has been submitted.

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 only. If the submitting county is not the base county for the homestead, report the SSN if known.

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

Homesteaders to Include
The CR-H homestead application form is used in applying for homestead status with the county. This CR-H application form requires that an owner’s spouse be reported by name and SSN or ITIN, as well as requiring disclosure if a spouse is non-occupying. In the PTR data, the default status for a spouse is occupying. The data element to represent the non-occupying spouse is optional in the sense that it may be left off if there is not a non-occupying spouse situation with the homestead. If the county has no case of a non-occupying spouse, it need not appear at any point, or it may appear with every homestead with a ‘false’ value. This is how to present the non-occupying spouse data element in the homestead data:

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

```xml
<HomesteadNonOccupyingSpouseIndicator>false</HomesteadNonOccupyingSpouseIndicator>
```

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

```xml
<HomesteadNonOccupyingSpouseIndicator>true</HomesteadNonOccupyingSpouseIndicator>
```

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 this data element:

```xml
<Homestead100PercentRelativeIndicator>true</Homestead100PercentRelativeIndicator>
<Homestead100PercentRelativeIndicator>false</Homestead100PercentRelativeIndicator>
```

This will 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.

**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. The schema also describes the cardinality of data elements. Cardinality describes number of occurrences of a data element. Here are the different cardinalities:

- **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

**Data Elements with Instructions**

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

**Homestead File** `<HomesteadRecordsDocument>`

See the example of a header provided previously.

**Meta Data** `<MetaData>`

Set of elements describing contents of the file or document, defined by the next 4 elements.

**Homestead Schema Version** `<HomesteadSchemaVersionText>`

Identifies the version of the schema. 2022 submissions must use ‘2022a’.

**Homestead Schema Correction** `<HomesteadSchemaCorrectionText>`

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

**Homestead Document Type** `<HomesteadDocumentTypeCode>`

Identifies the type of XML document. 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, or the City of St. Cloud.

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 same as the payable year. The 2022 RP PTR homestead data file will use the assessment year 2021. The 2022 MH PTR data file will use assessment year 2022.

All Homesteaders <Homesteaders>
Individuals are granted homestead status for property tax purposes. This defines the list of homesteaders.

Each Homesteader <Homesteader>
Individual granted homestead for property tax purposes.

Names
There are two methods to list names:

• Preferred method
  o Person Name <PersonName>
  o Last Name <PersonSurName>
  o First Name <PersonGivenName>
  o Middle Name <PersonMiddleName> OPTIONAL

• Alternative method
  o 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.

• SSN method:
  o Person Social Security Number <PersonSSN>
  o Social Security Number <PersonSSNID>
     Homesteader’s SSN. Do not include dashes.
  o 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.

• ITIN method:
  o Taxpayer ID <PersonTaxpayerID>
     Homesteader’s ITIN. Do not include dashes, do not use dummy value.

Non-Occupying Spouse Indicator: This was discussed previously.
Counties must report non-occupying spouses as individual homesteaders in PTR homestead data.
Contact Address <ContactAddress>
Address for a person granted homestead. Note the FIPS data element is no longer an option. There are two methods to list the address:

- **Preferred method**
  - Address <Address>
  - Street Address <StreetFullText>
  - City Name <LocationCityName>
  - State <LocationStateName> The official two-letter postal code
  - Zip Code <LocationPostalCodeID>
  - County Name <LocationCountyName> OPTIONAL

- **Alternative method**
  - Address Full Text <AddressFullText> The complete address

Safe at Home Indicator: This was discussed previously.

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>
Full list of parcels of land associated with a homestead.

Each Parcel <HomesteadParcel>
Cardinality: One-to-many
Individual parcels 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:

<table>
<thead>
<tr>
<th>ID</th>
<th>School District</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td>0950</td>
<td>MSP International Airport</td>
<td>Hennepin</td>
</tr>
<tr>
<td>0951</td>
<td>St. Paul Airport</td>
<td>Ramsey</td>
</tr>
<tr>
<td>0991</td>
<td>Minneapolis Special School District #1</td>
<td>Hennepin</td>
</tr>
<tr>
<td>0993</td>
<td>Franconia Common School District #323</td>
<td>Chisago</td>
</tr>
<tr>
<td>0996</td>
<td>South St. Paul Special School District #6</td>
<td>Dakota</td>
</tr>
<tr>
<td>0998</td>
<td>Prinsburg Common School District #815</td>
<td>Kandiyohi</td>
</tr>
</tbody>
</table>

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>` OPTIONAL
  - Street Address `<StreetFullText>`
  - City Name `<LocationCityName>`
  - Zip Code `<LocationPostalCodeID>`

Base Parcel Indicator `<ParcelHomesteadBaseIndicator>`
Indicates the parcel is a base parcel for the homestead record. A homestead with one parcel in the county homestead record must have a value of ‘true’ unless it is cross-county. The ‘false’ value would mean the homestead has a base parcel in another county.

Parcel Descriptors `<ParcelNoteText>` OPTIONAL
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.

Parcel Identification Number `<ParcelID>`
The parcel’s identifier number, referred to as a PID or PIN.
Tax Statement Name \(<\text{TaxStatementName}>\)
Name on the county property tax statement

- **Preferred method**
  - Person Name \(<\text{PersonName}>\)
  - Last Name \(<\text{PersonSurName}>\)
  - First Name \(<\text{PersonGivenName}>\)
  - Middle Name \(<\text{PersonMiddleName}>\) OPTIONAL

- **Alternative method**
  - Full Name \(<\text{PersonFullName}>\)

Tax Statement Address \(<\text{TaxStatementAddress}>\)
Address on the county property tax statement

- **Preferred method**
  - Address \(<\text{Address}>\)
  - Street Address \(<\text{StreetFullText}>\)
  - City Name \(<\text{LocationCityName}>\)
  - State \(<\text{LocationStateName}>\) The official two-letter postal code
  - Zip Code \(<\text{LocationPostalCodeID}>\)
  - County Name \(<\text{LocationCountyName}>\) OPTIONAL

- **Alternative method**
  - Address Full Text \(<\text{AddressFullText}>\) The complete address

Property Values and Tax \(<\text{PropertyValuesAndTax}>\)
Cardinality: Two
Property values and taxes payable amounts for current and prior payable years. The sequence of elements will be reported twice: once for current payable year and once for prior payable year.

Property Taxes Payable Year \(<\text{PropertyTaxPayableYear}>\)
- 2022 current year
- 2021 prior year

Property Taxes Payable Amount \(<\text{PropertyTaxPayableAmount}>\)
Amount of property tax for the payable year. Do not include dollar signs or commas.

Market Value by Class \(<\text{ValueByClassification}>\)
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. If not a cross-county homestead, the sum of the classification EMVs/TMVs must equal the total homestead EMV/TMV at the end of the homestead record.
**Parcel Classifications**<PropertyTaxClassCode>

There are no changes from the previous year. Entries must be lowercase.

<table>
<thead>
<tr>
<th>Code</th>
<th>Short Description</th>
<th>Class</th>
</tr>
</thead>
<tbody>
<tr>
<td>residential-homestead</td>
<td>Residential Homestead</td>
<td>1a</td>
</tr>
<tr>
<td>class1b-homestead</td>
<td>Blind/Disabled Homestead</td>
<td>1b</td>
</tr>
<tr>
<td>class1c-resort</td>
<td>Homesteaded Resort</td>
<td>1c</td>
</tr>
<tr>
<td>housing-seasonal-farm</td>
<td>Housing for Seasonal Farm Workers</td>
<td>1d</td>
</tr>
<tr>
<td>agricultural-homestead</td>
<td>Agricultural Homestead</td>
<td>2a</td>
</tr>
<tr>
<td>ag-nonhomestead-land</td>
<td>Non-Homestead Agricultural Land</td>
<td>2a</td>
</tr>
<tr>
<td>farm-entity-tier1-2a</td>
<td>Farm Entities 1&lt;sup&gt;st&lt;/sup&gt; Tier 2a</td>
<td>2a</td>
</tr>
<tr>
<td>rural-vacant-homestead</td>
<td>Rural Vacant Homestead</td>
<td>2b</td>
</tr>
<tr>
<td>rural-vacant-nonhomestead-land</td>
<td>Non-Homestead Rural Vacant Land</td>
<td>2b</td>
</tr>
<tr>
<td>farm-entity-tier1-2b</td>
<td>Farm Entities 1&lt;sup&gt;st&lt;/sup&gt; Tier 2b</td>
<td>2b</td>
</tr>
<tr>
<td>managed-forest</td>
<td>Managed Forest Land</td>
<td>2c</td>
</tr>
<tr>
<td>private-airport</td>
<td>Private Airport</td>
<td>2d</td>
</tr>
<tr>
<td>aggregate-deposit</td>
<td>Unmined Commercial Aggregate Deposit</td>
<td>2e</td>
</tr>
<tr>
<td>commercial</td>
<td>Commercial</td>
<td>3a</td>
</tr>
<tr>
<td>industrial</td>
<td>Industrial</td>
<td>3a</td>
</tr>
<tr>
<td>public-utility</td>
<td>Public Utility</td>
<td>3a</td>
</tr>
<tr>
<td>apartment</td>
<td>Apartment (4+ units, including private for-profit hospitals)</td>
<td>4a</td>
</tr>
<tr>
<td>res-nonhomestead-4b</td>
<td>Residential Non-homestead (1-3 units not 4bb or SRR)</td>
<td>4b(1)</td>
</tr>
<tr>
<td>unclass-manufactured-home</td>
<td>Unclassified Manufactured Home</td>
<td>4b(2)</td>
</tr>
<tr>
<td>res-nonhomestead-on-ag-4b</td>
<td>Residential Non-Homestead on agricultural land (2 or 3 units)</td>
<td>4b(3)</td>
</tr>
<tr>
<td>unimproved-residential</td>
<td>Unimproved residential</td>
<td>4b(4)</td>
</tr>
<tr>
<td>nonhomestead-single-res-4bb</td>
<td>Non-homestead Qualifying Single Residential Unit</td>
<td>4bb(1)</td>
</tr>
<tr>
<td>nonhomestead-single-ag-4bb</td>
<td>Non-homestead Qualifying Single Agricultural (HGA) Unit</td>
<td>4bb(2)</td>
</tr>
</tbody>
</table>
**Parcel Classifications** (continued)

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

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 <PropertyTaxClassCode>.

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 <PropertyTaxClassCode>.

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.
How to Submit Your Homestead Data File

This section is intended to help you with submitting Property Tax Refund Homestead (PTR) data files to the Minnesota Department of Revenue. The homestead location on the Revenue website has a link to the virtual rooms and also the updated schema.

Submitting Data Files

Whether you are using the testing or production room, once you have joined the PTR submission room, and have logged in, look for the upload button on the left side of the screen:

![Upload File]

Must be a Zipped XML File

Only a zipped XML data file is accepted. Zipping a txt file, or an unzipped data file will generate an error message. This error message came as a result of attempting to submit an unzipped data file:

![Upload File]

Select a file to upload. Only these file types are allowed for this room:
- ZIP

File type not allowed. Valid file types are: ZIP.
Duplicate File Submission
A duplicate file submission error is when your data submission gets rejected because the name of the file has been seen before. This may occur even if you have not made a previous submission. This error can occur with either RP or MH homestead data submissions. This simply means that a previous data file was received at some point in the past that had the same name. Including the current year in the data file will help prevent this problem. Note that the duplicate file problem is not referring to Duplicate Homestead data files. You can see this outcome in the Submission Status column:

Once a Data File is Submitted
When a data file has been submitted, there are four stages for a successful submission: received, processing, validated, and complete. You can see the current stage your submission by looking at the Submission Status column. One important note is the stages will not change in front of you. Use the refresh button. Depending on the data, the status may switch back to processing from the validation stage. You should also get some automated e-mails as the stages advance. This will be the first stage:

Watch for the Final Result
Click the refresh button until you can see the final result, which be “Complete” or “Rejected” or as seen previously, rejected as a duplicate. This may take 10 minutes or more, especially for a larger county. If it seems to be stuck in the “Processing” stage for a half-hour or more, or there is an internal error message, please contact the homestead team. Remember to use the refresh button to see the stages change. This is the desired result:
**Seeing the Error Report**

If you get a rejection, you can see the error report. Go to the “View Details” column and access the pull-down menu. Choose the middle option or “Upload Status”. This will provide an error report in Excel format, which is user friendly. “Submission Detail” will simply provide information on the stages of the data file processing, as described previously. “Download XML File” will provide the error report in XML format, which will be harder to follow than the Excel document. Once you have chosen the Upload Status button, a downloads menu will appear in the upper right of the screen where you can open or save the error report:

<table>
<thead>
<tr>
<th>Status Date</th>
<th>View Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>01/20/2022 11:34 AM</td>
<td>![Dropdown Menu]</td>
</tr>
<tr>
<td>01/20/2022</td>
<td>Submission Detail</td>
</tr>
<tr>
<td></td>
<td>Upload Status</td>
</tr>
<tr>
<td></td>
<td>Download XML File</td>
</tr>
</tbody>
</table>

**Information about Errors**

There are two levels of errors: schema errors and business rule errors. The schema is about the data construction and organization. This involves issues such as the data elements that are required, the order of the data elements, and form of that data. Business rules are about the data values meeting requirements and making sense. The data submission is evaluated first to see if it matches the schema, and then is checked to determine compliance with business rules. You can tell the nature of the errors by looking at the “Error Category” column of the error report. The errors will be labeled this way:

```
Error Category
SCHEMA VALIDATION
INCORRECT DATA
```

Evaluation of a data file submission occurs in this order: schema rules first and business rules second. The schema must be validated before the business rules are checked. As an example, if you make a submission that was rejected because of one schema violation, and it is fixed, the next submission may be rejected because of multiple business rule violations. These were not seen previously because the schema check failed. Schema and business rule errors will not appear together in the same error report. One final note is that the error report stops at 1,000 errors.
Example of a Schema Error
In this example, notice the `<PersonName>` data element is not completed by the closing `</PersonName>`:

```
<Homesteader>
  <PersonName>
    <PersonSurName>SMITH</PersonSurName>
    <PersonGivenName>JOHN</PersonGivenName>
    <PersonMiddleName>PAUL</PersonMiddleName>
  </PersonName>
  <PersonSSN>
```

It will produce this on the error report:

```
cvc-complex-type.2.4.d: Invalid content was found starting with element 'PersonSSN'. No child element is expected at this point.
```

The problem is that all the possible child elements of `<PersonName>` were used, and it encountered another child element that should not be there.

Example of a Business Rule Error
```
<Homesteader>
  <PersonFullName>ELMER JONES</PersonFullName>
  <PersonSSN>
    <PersonSSNID>22222222</PersonSSNID>
  </PersonSSN>
  <ContactAddress>
    <AddressFullText>409 17th AVENUE, ANYTOWN, MN, 55555</AddressFullText>
  </ContactAddress>
</Homesteader>
```

This is how the error is reported on the error report:

```
Error Message
Error on line: 94: Invalid format for Social Security Number = 222222222
Error: The Homesteaders record starting on line: 81 lacks a valid SSN
```

There are two problems here. One is that the dummy SSN had 8 figures rather than 9. Also, a homestead cannot be based only a dummy SSN of all 2s, let alone an incorrect dummy value. Line 94 has the eight figure dummy SSN, but the homesteaders record started on line 81. The two errors could be fixed by a valid SSN value, or if it is a cross-county homestead where the base parcel is in another county, this could be fixed by correcting those indicators.
**Missing Required Element**

Required elements must be included. A problem can be seen in this example where the required element `<PersonSurName>` is missing:

```xml
<Homesteader>
  <PersonName>
    <PersonGivenName>JOHN</PersonGivenName>
    <PersonMiddleName>PAUL</PersonMiddleName>
  </PersonName>
</Homesteader>
```

**Error Message**

cvc-complex-type.2.4.a: Invalid content was found starting with element 'PersonGivenName'. One of '{PersonSurName}' is expected.

**Missing Data in Element**

Most elements must have data included within a tag. A problem of this nature can be seen in this example where `<PersonSurName>` is present, but it is blank:

```xml
<Homesteader>
  <PersonName>
    <PersonSurName></PersonSurName>
    <PersonGivenName>JOHN</PersonGivenName>
    <PersonMiddleName>PAUL</PersonMiddleName>
  </PersonName>
</Homesteader>
```

**Error Message**

cvc-minLength-valid: Value " with length = '0' is not facet-valid with respect to minLength '1' for type '#AnonType_PersonSurNamePersonNamePersonType'.

cvc-type.3.1.3: The value " of element 'PersonSurName' is not valid.

**Wrong schema year**

Every year the schema version is updated and is reflected by using the current payable year. **This must be correct in your data submission.** This year, the correct schema version is 2022a. If this is incorrect, it will cause a schema violation and a rejection:

```xml
<HomesteadSchemaVersionText>2022a</HomesteadSchemaVersionText>
```

**Error Message**

cvc-elt.5.2.2.2.2: The value '2021a' of element 'mm-pxt:HomesteadSchemaVersionText' does not match the (value constraint) value '2022a'.

---

PTR Homestead Filing Instructions
Invalid Enumerations, or Values, for Elements with Defined Choices

Some elements have a set list of allowable values or specific enumerations. Example: `<HomesteadDocumentTypeCode>` file type has four values acceptable values:

- property-tax-refund-manufactured-home
- property-tax-refund-real-personal
- duplicate-homestead-manufactured-home
- duplicate-homestead-real-personal

What happens some other value is used? It’s a schema error and the data submission will be rejected:

```
<MetaData>
  <mnr-ptx:HomesteadDocumentTypeCode>another-code</mnr-ptx:HomesteadDocumentTypeCode>
```

![Error Message]

Invalid Homestead Document Type: another-code

Property Values and Tax

For data elements that must have a money value, data must be present. If there is truly no data, the value should be set to zero. The homestead schema requires two property values and taxes for current and prior year. If prior year values do not exist, data elements for the prior year must be reported and the value set to zero. Here is an example of the schema error that can result:

```
<metadata>
  <mnr-ptx:HomesteadTotalEstimatedMarketValueAmount></….TotalEstimatedMarketValueAmount>
  <mnr-ptx:HomesteadTotalTaxableMarketValueAmount>220400.00</….TaxableMarketValueAmount>
```

![Error Message]

```
cvc-datatype-valid 1 2.1: " is not a valid value for 'decimal'.
cvc-type.3.1.3: The value " of element 'mnr-ptx:HomesteadTotalEstimatedMarketValueAmount' is not valid.
```

Non UTF-8 Characters

Only 8-bit ASCII “UTF” characters are allowed. Non-UTF characters result in fail validation. Examples:

- “ ” Smart quotes
- ¶ Paragraph marks
- □ Boxes
Escape Characters

These characters may not be included in the value of an element:

<   Less than
>   Greater than
'   Single quote
“   Double quote

Final Note:

This document cannot explain all the possible errors or things that can go wrong with your data submission. The best advice is to test your data file by making test submissions.