Property Tax Statement Instructions for Payable 2027

What's New for Payable 2027?

There are no 2026 law changes that affect property tax statements.

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Purpose

Minnesota law requires that the county treasurer print property tax statements, and that the commissioner of revenue prescribe the form for the property tax statement and its contents. These instructions contain the prescribed requirements.

Counties may not substantially deviate from these requirements, much of which is specifically detailed in statute. Most requirements can be found in Minnesota Statutes, section 276.04. A reference will be included when a requirement is found elsewhere in law.

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Basic Requirements for Property Tax Statements

Tax Statements for Manufactured Homes and Sectional Structures assessed as Personal Property

Property tax statements for manufactured homes and sectional structures assessed as personal property must contain the same information required on real property tax statements. These statements must also contain a sentence notifying the taxpayer that the title to the manufactured home cannot be transferred until all current year and delinquent personal property taxes are paid. This sentence is located near the penalty table on the back of the statement.

Mailing of Tax Statements

The county treasurer must mail property tax statements to the taxpayer for:

- Real and personal property by **March 31, 2027** (Minnesota Statutes, section 276.04, subdivision 3)
- Manufactured homes assessed as personal property by **July 15, 2027** (Minnesota Statutes, section 273.125, subdivision 3)

The validity of the tax is not affected by failure of the treasurer to mail the statement. The taxpayer is defined as the owner who is responsible for the payment of the tax.

Late Mailing of Tax Statements

The late mailing of tax statements impacts taxpayer due dates. (Minnesota Statutes, section 279.01, subdivision 1)

Real and personal property (excluding those for manufactured homes assessed as personal property):

Statements mailed	Due Date	First Penalty Date
Between March 31 and April 24, 2027	May 17, 2027	May 18, 2027
On or after April 25, 2027	21 days after postmark date on envelope of tax statement. Must include flyer with statements informing taxpayers of extended due date.	22 days after postmark date

Manufactured homes and sectional structures assessed as personal property:

Statements mailed	Due Date	First Penalty Date
Between July 15 and August 11, 2027	August 31, 2027	September 1, 2027
On or after August 12, 2027	20 days after postmark date on envelope of tax statement. Must include flyer with statements informing taxpayers of extended due date.	21 days after postmark date

Electronic Tax Statements

Upon written request by the owner of real property located in the county, or by the owner's agent, a county may send tax statements by electronic means instead of by mail.

For the purposes of the payment deadlines specified in law (Minnesota Statutes, sections 279.01, subdivisions 1 and 3; 277.01, subdivisions 1 and 3; and 273.125, subdivision 3), the date that the statements are sent by electronic means acts as the postmark date.

Inserts Mailed with Tax Statements

Minnesota law permits only two types of inserts to be included in the property tax statement mailings. Counties may only include:

1. Notices relating to budget deliberation announcements for local taxing districts, and
2. Inserts showing the local tax rate of the current tax apportioned to the state, county, city, town, or school district.
   (Minnesota Statutes, sections 276.04, subdivision 2, paragraph (d); and 276.06)

Taxpayer Due Dates

Except in cases of the late mailing of property tax statements (as noted above), property taxes are due to be paid as follows:

Type of Property Taxes	Due Date (go here for more information on handling weekends and holidays)	Minnesota Statutory Reference
*†Real property $100 and under	In full by May 15	279.01, subd. 1, paras. (a) and (c)
‡Agricultural property $100 and under	In full by May 15	279.01, subd. 3

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Type of Property Taxes	Due Date (go here for more information on handling weekends and holidays)	Minnesota Statutory Reference
Solar and Wind energy production $50 and under	In full by May 15	272.0295, subd. 6 272.029, subd. 5 277.01, subd. 3
*Personal property that is not exempt	In full by May 15	277.01, subd. 1
Taxable improvements made on exempt property $50 and under	In full by May 15	277.01, subd. 3
Utility	In full by May 15	272.03, subd. 2, clause (5)
Power line	In full by May 15	272.03, subd. 2, clause (5)
Manufactured homes assessed as personal property $50 and under	In full by August 31	273.125, subd. 3
†Real property over $100	1st half by May 15 2nd half by October 15	279.01, subd. 1, para. (a)
Solar and Wind energy production over $50	1st half by May 15 2nd half by October 15	272.0295, subd. 6 272.029, subd. 5 277.01, subd. 3
Exempt property leased/loaned/made available to private entity for profit	1st half by May 15 2nd half by October 15	272.01, subd. 2, paras. (a) and (c) 277.01, subd. 1
Government property leased/loaned/made available to private entity	1st half by May 15 2nd half by October 15	272.01, subd. 2, paras. (a) and (d) 277.01, subd. 1
Taxable improvements made on exempt property over $50	1st half by May 15 2nd half by October 15	277.01, subd. 3
‡Agricultural property over $100	1st half by May 15 2nd half by November 15	279.01, subd. 3
Manufactured homes assessed as personal property over $50	1st half by August 31 2nd half by November 15	273.125, subd. 3

*In the case of a property owner with multiple personal or real property tax statements with the aggregate taxes exceeding $50 or $100, respectively, counties may allow payments to also be made in two installments (May 15 and October 15).

†Real property includes 2b rural vacant property that is not attached to an agricultural homestead.

‡Agricultural property here includes class 1b agricultural homestead, class 2a agricultural homestead and nonhomestead property, and class 2b rural vacant land that is attached to an agricultural homestead.

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Providing Copies to Taxpayers; No State Copy Required

Statute requires the county treasurer to prepare and send a sufficient number of copies of the property tax statement to the owner so that the owner can comply with the filing requirements of the property tax refund chapter of statute. The county treasurer must retain one copy as a record. (Minnesota Statutes, section 290A.14)

The Department of Revenue requires counties to provide an electronic homestead file for the purpose of verifying and auditing homestead credit refund (formerly known as the homeowner's property tax refund) claims and does not need a paper copy from taxpayers. Sending one copy of the property tax statement is sufficient.

County Treasurer Responsibility

The county treasurer is responsible for preparing the notice according to state law and the guidelines provided by the department. (Minnesota Statutes, section 276.04, subdivision 2, paragraph (a)) County staff are welcome to send a sample to DOR staff at PropTax.Admin@state.mn.us for review and feedback.

Using the Property Tax Statement for Collection of Charges and Fees

The property tax statement must generally be reserved for taxes and assessments that constitute a lien on property. Many local governments and various state agencies inquire about adding various fees to the property tax statement, and the Department of Revenue has consistently prohibited the addition of other fees or charges on the tax statement.

However, there are specific fees and charges that counties are authorized to collect as assessments. Any fees other than those listed below may not be collected as real property taxes unless expressly authorized by law.

The following list of fees and charges are those that may be collected as special assessments or in the same manner as real property taxes. This list includes those that the Department of Revenue has identified, but others may exist.

Solid waste management services: Minnesota Statutes, section 400.08

Counties may, by ordinance, establish (and revise when necessary) just and reasonable rates and charges for solid waste management services provided by the county or by others under contract with the county. The ordinance may obligate owners, lessees, or occupants of property to pay the charges for the services provided to their properties; including properties owned, leased, or used by the state or a political subdivision.

Unpaid charges: Minnesota Statutes, section 429.101

Various charges are listed in this statute, which when they are unpaid after some other billing, may be added as a special assessment. To some degree many of the listed costs might be considered improvements to a property, making them more logical special assessments, while others fail to constitute improvements and may be seen as simply charges that are allowed to be converted to assessments when unpaid.

Brooklyn Park EDA loans: Laws 1997, chapter 231, article 2, sections 59 to 61

Unpaid Common Interest Community (CIC) assessments in certain situations where the city EDA has loaned, or agreed to loan, funds to the CIC association may be certified to the county auditor for collection as real estate taxes against the unit.

Minneapolis utility charges: Laws 1997, chapter 231, article 2, section 62

An assessment for the unpaid amount of any of the listed fees, taxes and charges imposed by the city of Minneapolis is a lien on the property from the date fee, tax, or charge becomes delinquent.

Special service districts: Minnesota Statutes, section 428A.05

Charges for special services provided in these districts may be required to be paid in the same manner as real estate taxes on the affected properties.

Charges for emergency service: Minnesota Statutes, sections 366.011 and 366.012

Towns may impose reasonable service charges for emergency fire, rescue, medical or other services provided, or contracted for by the town. Such charges, if more than 30 days delinquent as of October 15 in a year, may be certified to the county auditor for collection as an additional tax on the real property in the town owned by the delinquent recipient of the service. This authority covers unpaid charges for any governmental service for which the town may impose a charge on the owner, lessee, or occupant of real property within the jurisdiction.

Western Lake Superior Sanitary District: Minnesota Statutes, section 458D.111

The district may collect solid waste management service charges as an additional real estate tax on the affected parcel.

Watershed management districts: Minnesota Statutes, section 444.075

Watershed management districts may collect charges for the construction, repair or improvement of storm water collection and disposal facilities or systems against the property benefited.

Homestead fraud penalty: Minnesota Statutes, section 273.124, subdivision 13b

Unpaid penalties for fraudulent homesteads may be added to the tax statement.

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Hazardous property penalty: Minnesota Statutes, section 469.206

A city may assess a penalty up to one percent of the market value of real property, including any building located within the city that the city determines to be hazardous as defined in Minnesota Statutes, section 463.15, subdivision 3.

Public Safety Radio deficiency appropriation: Minnesota Statutes, section 403.31, subdivision 5

If the governing body of any local government using the first or second phase system fails to meet any payment to the board for the current costs in implementing the region-wide public safety radio communication plan system when due, the Metropolitan Council may certify to the auditor of the county in which the government unit is located the amount required for payment of the amount due with interest at six percent per year. The auditor shall levy and extend the amount due with interest, as a tax upon all taxable property in the government unit for the next calendar year, free from any existing limitations imposed by law or charter.

Vadnais Lake Area Water Management Organization (WMO) storm sewer utility fees: Laws 2008, chapter 366, article 6, section 47

This WMO may certify fees or charges imposed by the organization under Minnesota Statutes, section 103B.211 or 444.074, to the county auditor to be extended on the tax statement. The charges, if not paid, become delinquent and are subject to the same penalties, the same rate of interest, and become a lien upon the property at the same time as property taxes and shall be paid to the WMO by the auditor in the same manner and at the same time as property taxes. The county may charge the WMO for administrative costs.

Sample Statement Required Layout Elements

The sample tax statement available on the Property Tax Statement webpage is illustrated on the following pages with labels (A-K) for the eleven sections of required layout elements for the property tax statement. The specific requirements, parameters, and areas of flexibility for each section are then detailed on the following pages. Please note:

- All **blue text** on the sample statement represents preprinted information.
- All **black text** is parcel-specific information which should be generated at the time of printing.

DEPARTMENT OF REVENUE

Spruce County
Jane Smit[A]r-Treasurer
345 12th [A]st, Box 78
Sprucevi[A]5555-5555
(555) 345-6789
www.co.spruce.mn.us

TAXPAYER(S):
John and Mary Johnson
123 Pine Road South
Spruceville, MN 55555-5555

[C]

Property ID Number: 01.234.56.7890.R1

Property Description:
Lot 5, Block 13 of the Spruceville Estates Addition to the City of Spruceville.

Tax Statement [B] 2027

2026 Values for Taxes Payable [B]

Step 1 — Values and Classification

Taxes Payable Year:	2026	2027
Estimated Market Value:	$141,100	$143,000
Homestead Exclusion:	$33,851	$33,680
Taxable Market Value:	$107,249	$109,320
New Improvements:	$0	$0
Property Classification [D]	HMSTD	RES HMSTD

Sent in March 2026

Step 2 — Proposed Tax

Proposed Tax: $1,570

Sent in November 2026

Step 3 — Property Tax Statement

First-half Taxes:	$777.13
Second-half Taxes:	$777.13
Total Taxes Due in 2027:	$1,554.26

$$$ REFUNDS?

You may be eligible for one or even two refunds to re[E]ur property tax.
Read the ba[E]s statement to find [E]o apply.

Tax Detail for Your Property:

Taxes Payable Year:	2026	2027
1. Use this amount on Form M1PR to see if you are eligible for a homestead credit refund. File by August 16. If this box is checked, you owe delinquent taxes and are not eligible. ☐		$1,524.26
2. Use these amounts on Form M1PR to see if you are eligible for a special refund.	$1,422.08	
Property Tax and Credits		
3. Property taxes before credits	$1,422.08	$1,52[F]
4. Credits that reduce property taxes		
A. Agricultural and rural land credits	$0.00	$0.00
B. Taconite tax relief	$0.00	$0.00
C. Other credits	$0.00	$0.00
5. Property taxes after credits	$1,422.08	$1,524.26
Property Tax by Jurisdiction		
6. County	$438.06	$474.18
Regional Rail Authority	$5.96	$6.18
7. City or Town	$273.79	$302.06
8. State General Tax	$0.00	$0.00
9. School district		
A. Voter approved levies	$289.35	$296.68
B. Other local levies	$340.11	$364.60

Taxes Payable Year:	2026	2027
10. Special Taxing Districts		
A. Metropolitan special taxing districts	$64.66	$69.34
B. Other special taxing districts	$10.15	$11.22
C. Tax increment financing	$0.00	$0.00
D. Fiscal disparity	$0.00	$0.00
[F] Non-school voter-approved referenda levies	$0.00	$0.00
[F] Total property tax before special assessments	$1,422.08	$1,524.26
Special Assessments		
13. Special assessments		
A. Curb and street improvements	$30.00	$30.00
B.		
C.		
14. TOTAL PROPERTY TAX AND SPECIAL ASSESSMENTS	$1,452.08	$1,554.26

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2 — 2nd Half Payment Stub - Payable 2027
To avoid penalty, pay on or before October 15, 2027.

*Second Half due November 15, 2027, if box is checked. ☐

Total Property Tax for 2027:	$	1,554.26
Second-half payment due October 15*:	$	777.13
Penalty, if any:	$	
If penalty, total:	$	

PROPERTY ID NUMBER: 01.234.56.7890.R1

TAXPAYER(S):
John and Mary Johnson
123 Pine Road South
Spruceville, MN 55555-5555

PAYABLE TO:
SPRUCE COUNTY
AUDITOR-TREASURER
345 12th Street East, Box 78
Spruceville, MN 55555-5555

Your canceled check is your receipt. Do not send cash.

1 — 1st Half Payment Stub - Payable 2027
To avoid penalty, pay on or before May 17, 2027.

Total Property Tax for 2027:	$	1,554.26
First-half payment due May 17:	$	777.13
Penalty, if any:	$	
If penalty, total:	$	

[G] PERTY ID NUMBER: 01.234.56.7890.R1

[G] AYER(S):
John and Mary Johnson
123 Pine Road South
Spruceville, MN 55555-5555

PAYABLE TO:
SPRUCE COUNTY
AUDITOR-TREASURER
345 12th Street East, Box 78
Spruceville, MN 55555-5555

Your canceled check is your receipt. Do not send cash.

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$$$ REFUNDS

You may qualify for one or both refunds from the State of Minnesota based on your 2027 Property Taxes.

If you owned and occupied this property as your homestead on January 2, 2027, you may qualify for one or both of the following homestead credit refunds:

1. Property Tax Refund - If your t[illegible] certain income-based thresholds, and your total household income is less than $[illegible]
2. Special Property Tax Refund - [illegible] owned and occupied this property as your homestead on January 2, 2026, and both of [illegible]ing are true:
   - The net property tax on your homestead increased by more than 12% from 2026 to 2027.
   - The increase was at least $100, not due to improvements on the property.

H

For Form M1PR and instructions:
www.revenue.state.mn.us (651) 296-3781
Minnesota Tax Forms
Mail Station 1421
St. Paul, MN 55146-1421

Make sure to provide your Property ID Number on your M1PR to ensure prompt processing.

Penalty for Late Payment of Property Tax

If you pay your first half or second half property tax after the due dates, a penalty will be added to your tax. The later you pay, the greater the penalty you must pay. The table below shows the penalty amounts added to your tax if your property taxes are not paid before the date shown.

	2027										2028
Property Type:	May 18	June 1	July 1	Aug 1	Sep 1	Oct 1	Oct 16	Nov 1	Nov 16	Dec 1	Jan 2
Homesteads and Cabins											
1st half	2%	4%	5%	6%	7%	8%	8%	8%	-	8%	10%
2nd half	-	-	-	-	-	-	-	-	-	5%	7%
Both Unpaid	-	-	-	-	-	-	-	-	-	6.5%	8.5%
Agricultural Homesteads											
1st half	2%	4%	5%	6%	7%	8%	8%	8%	8%	8%	10%
2nd half	-	-	-	-	-	-	-	-	2%	4%	6%
Both Unpaid	-	-	-	-	-	-	-	-	5%	6%	8%
Nonhomesteads											
1st half	4%	8%	9%	10%	11%	12%	12%	12%	-	12%	14%
2nd half	-	-	-	-	-	-	4%	8%	-	9%	11%
Both Unpaid	-	-	-	-	-	-	8%	10%	-	10.5%	12.5%
Agricultural Nonhomesteads											
1st half	4%	8%	9%	10%	11%	12%	12%	12%	12%	12%	14%
2nd half	-	-	-	-	-	-	-	-	4%	8%	10%
Both Unpaid	-	-	-	-	-	-	-	-	8%	10%	12%
Personal Property	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%
Manufactured Homes											
1st half	-	-	-	-	8%	8%	8%	8%	8%	8%	8%
2nd half	-	-	-	-	-	-	-	-	8%	8%	8%

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Personal Property Located on Leased Government-owned Land: Taxes may be paid in two installments due at the same time as real property taxes. These taxes are subject to the same penalty schedule and penalty rates as real property taxes. All other personal property taxes are due in full on or before May 17, 2027.

Note to manufactured homeowners: The title to your manufactured home cannot be transferred unless all current year and delinquent personal property taxes are paid at the time of transfer.

Senior Citizens' Property Tax Deferral

The Senior Citizens' Property Tax Deferral Program provides a low-interest loan to senior citizens having difficulty paying property taxes. This is not a tax forgiveness program, however, this program:

- Limits the maximum amount of property tax paid to 3% of total household income, and
- Ensures the amount of tax paid remains the same as long as you participate in this program.

To be eligible for the program in 2028 [illegible] file an application by November 1, 2027, as well as:

1. Be at least 65 years old,
2. Have a household incom[illegible]00 or less, and
3. Have lived in your home [illegible] at least 5 years.

J

To learn more and find an application for this program, or to file an on-line application, go to www.revenue.state.mn.us and type "deferral" into the search box. You may also call the Senior Deferral Administrator at (651) 556-4803 to have the information mailed to you.

THIS STUB MUST ACCOMPANY FIRST HALF PAYMENT.

THIS STUB MUST ACCOMPANY SECOND HALF PAYMENT.

K

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Section A: County Information

The county name, mailing address, phone number, and web address are all required and must be provided. The name and title of the treasurer or auditor-treasurer may be provided. If the officer's name is not included, the name of the appropriate office (treasurer, auditor-treasurer, property tax records, etc.) must be provided. The county logo is strongly recommended to reinforce that the statement is a legitimate and official county document; however, it may be omitted if space and design issues are prohibitive.

Section B: Title

The year ("2027") and document name ("Tax Statement") must be prominent and clear in the upper right corner of the property tax statement. The specific formatting shown is a suggestion that may be altered; however, the title must clearly identify the document as the property tax statement for 2027.

Section C: Taxpayer Information

All property tax statements are required to display the "Property ID Number," "Property Description," and "Taxpayer(s)" name and address. The positioning of the elements may vary by county to accommodate mailing practices. If a county refers to a property identification number by some other terminology (i.e., "Parcel ID," "Parcel Identification No.," "Parcel Code," "Property ID," etc.), please note that the homestead credit refund instructions ask taxpayers to provide their "Property ID number" and deviating too much from this term may create confusion that delays refunds and/or generates phone calls.

The full legal description is not required and may be provided in an abbreviated manner for tax statement purposes. The name and address required are those for mailing purposes. The property address, if different, or any alternate taxpayer names that might be maintained, are not required to be shown but may be included if their addition does not substantially compromise the other layout requirements.

Section D: "Steps" Box

This area shows the three steps of the property tax cycle. Each step should have a label (e.g., "Step 1") and title (e.g., "Values and Classification"). Abbreviations and acronyms should not be used unless it is necessary for space. If they are used, they must be explained on the statement with a footnote or asterisk.

Step 1: Values and Classification

- **Required headings**. The heading "Values and Classification" is a required heading.
- **Required labels**. "Estimated Market Value," "Homestead Exclusion," "Taxable Market Value," "New Improvements", and "Property Classification" are all required labels and should be verbatim.
    - "New Improvements" may be abbreviated.

- The spacing left below “Property Classification” is meant to accommodate multiple classes and can also be used for any appropriate property notes (i.e., Green Acres, Open Space, etc.). This space should also include the phrase “Sent in March 2026.” The ordering of the Section D, Step 1 items is preferred.

Step 2: Proposed Tax

- This should show the amount of proposed tax that was printed on the proposed taxes notice the taxpayer received in November 2026. Below the proposed tax amount, the phrase “Sent in November 2026” should be printed.
- For a manufactured home where no proposed taxes notice is sent, printing “N/A” for the proposed tax amount and not printing “Sent in November 2026” is appropriate.

Step 3: Property Tax Statement

- This area should be highlighted to demonstrate that this is the step of the property tax cycle the taxpayer is currently in. “First-half Taxes,” “Second-half Taxes,” and “Total Taxes Due in 2027” should be printed with the amounts. If there are no second-half taxes for a property, “N/A” should be printed.

Section E: Refund Alert

The layout of this section must be substantially similar to how it is presented on the sample document. The exact language used in the sample document is required. The “$$$” should be at least three times (300%) the size of the font size used in Section F. “REFUNDS?” should be capitalized. The remaining language should be at least two points larger than the font size used in Section F.

Section F: Tax Detail

The content and labels, including ordering, numbering, and headings, must be substantially similar to the sample document. Substantially similar fonts should be used for the headings and text. The fonts should be set at a maximum size to fill the required space and meet the requirements for Section E. The font of printed tax amounts may vary but must appropriately align with the labels.

The numbering of the lines may NOT be altered and are referred to in property tax refund instructions. No additions or omissions are allowed except as discussed under the detail instructions for each line (relating to things such as the inclusion of a “Fiscal Disparity” amount or the number of special assessments that may be detailed), except that the first-half and second-half amounts due may be detailed following line 14 if space allows. The positioning of the delinquent tax checkbox may be moved horizontally to accommodate printing, but it must be present on line 1.

Section G: Payment Stubs (front page)

Required elements for this section are “Property ID Number,” “Taxpayer(s)” name and address, tax amount, due date, and “Payable To” information.

The format/layout of this section is a suggestion only. Size and layout may vary to accommodate electronic processing needs or requirements.

Section H: $$$ Refund Information

The layout of this section must be substantially similar to how it is presented on the sample document. The exact language used in the sample document is required. The computer/phone/mail icons may be substituted for similar icons or with the phrases, “On the web”, “By phone”, and “By mail”. Substantially similar fonts should be used for the headings and text, and substantially similar font sizes must be used. (Minnesota Statute 290A.14)

Note: A household income threshold is printed in this section. This amount is updated each year.

Section I: Penalty Information

The layout of this section must be substantially similar to how it is presented on the sample document. The exact language used in the sample document is required. Substantially similar fonts should be used for the headings and text, and substantially similar font sizes must be used.

Section J: Senior Citizens’ Property Tax Deferral

The layout of this section must be substantially similar to how it is presented on the sample. The exact language used in the sample document is required. Substantially similar fonts should be used for the headings and text, and substantially similar font sizes must be used. The application for this program is due on November 1 for the deferral of the following year’s property taxes. (Minnesota Statutes 290A.14 and 290B.04, subdivision 1)

Section K: Payment Stubs (back page)

The format/layout of this section is a suggestion only. Size and layout may vary to accommodate electronic processing needs/requirements. This section may only be used for change of address or other payment-related information details (such as promoting electronic/automated payment methods available through the county). This section may not be used for messages that are not related to tax payment.

DEPARTMENT OF REVENUE

Detailed Instructions for Section D – "Steps Box"

Instructions for the Payable Year Columns

2026

- Payable 2026 (assessment year 2025) tax information must be provided for all items except that the display of "New Improvements/ Expired Exclusions" is optional. If payment amounts for first-half and second-half amounts due are detailed following line 14, no amounts should be shown in the payable 2026 column.
- For all other items, the amounts for taxes payable 2026 are to be shown unless the property has been split, or two or more parcels have been combined. In this instance, no information is to be shown in the payable 2026 column. "N/A" should be displayed instead.
- If the classification of the property has changed between the taxes payable 2026 and 2027 years (assessment years 2025 and 2026), the amounts for payable 2026 should be shown as long as a split or parcel combination did not occur.
- The payable 2026 column should reflect final tax data after abatements and additions. If there are no adjustments, the amounts should be the same as they were for the payable 2026 property tax statement.
- A change of municipality for a property should not affect the display of the property's 2026 tax information. For example, if a property was included in a town for the taxes payable year 2026 but was annexed to a city for taxes payable 2027, the payable 2026 information for the property should still be shown, even if there is a large difference in local tax rates between the city and the town.

2027

- Must contain payable 2027 information for all items.

Instructions for the Values and Classification Items

Estimated Market Value

Estimated market values must be provided.

- For a parcel subject to **contamination taxes**, the estimated market value should be the market value after taking into account the market value reduction for contamination of the property.
- For a parcel subject to the provisions for **vacant land** platted under Minnesota Statutes, section 273.11, subdivisions 14a, 14b, or 14c, the estimated market value shown on the property tax statement should be the property's market value based on the highest and best use of the land as platted property rather than the property's unplatted market value.
- For a parcel receiving property tax deferments under the **Green Acres Law**, the estimated market value shown on the property tax statement for both years should be the "high" estimated market value under the Green Acres Law. The green acres "low" value may be

provided as an additional item if room permits. Counties should indicate on the property tax statement that the parcel is in the program, preferably by noting "GREEN ACRES" below the classification. (Minnesota Statutes, section 273.111)

- For a parcel receiving property tax deferments under the **Open Space Law**, the estimated market value shown on the property tax statement should be the "high" estimated market value under the Open Space Law. The open space "low" value may be provided as an additional item if room permits. Counties should indicate on the property tax statement that the parcel is in the program, preferably by noting "OPEN SPACE" below the classification. (Minnesota Statutes, section 273.112)
- For a parcel receiving property tax deferments under the **Rural Preserves Program**, the estimated market value shown on the property tax statement should be the "high" estimated market value under the Rural Preserves Program. The rural preserves "low" value may be provided as an additional item if room permits. Counties should indicate on the property tax statement that the parcel is in the program, preferably by noting "RURAL PRESERVES" below the classification. (Minnesota Statutes, section 273.114)
- For a parcel receiving property tax deferment under the **Aggregate Resource Preservation Property Tax Law**, the estimated market value shown on the property tax statement should be the "high" estimated market value under the Aggregate Resource Preservation Law. The aggregate resource preservation "low" value may be provided as an additional item if room permits. Counties should indicate on the property tax statement that the parcel is in the program, preferably by noting "AGGREGATE RESOURCE" below the classification. (Minnesota Statutes, section 273.1115)
- In the case of a parcel eligible for any of the following **market value exclusions**, the estimated market value is before the exclusions.
    - Homestead property damaged by Mold (Minnesota Statutes, section 273.11, subd. 21)
    - Market Value Exclusion for Veterans with a Disability (Minnesota Statutes, section 273.13, subd. 34)
- The Line Calculation document available on the Property Tax Statement Instructions webpage shows the order in which the various reductions, limitations, deferments, and exclusions are made to arrive at both the estimated market value and the taxable market value.

Homestead Exclusion

Property classified as class 1a or 1b, and the portion of property classified as class 2a consisting of the house, garage, and surrounding one acre of land, are eligible for a market value exclusion.

- Calculation of the homestead market value exclusion closely follows the calculation steps previously used to calculate the homestead market value credit. For a homestead valued at $95,000 or less, the exclusion is 40 percent of market value, yielding a maximum exclusion of $38,000 at $95,000 of market value. For a homestead valued between $95,000 and $517,200, the exclusion is $38,000 minus nine percent of the valuation over $95,000. For a homestead

valued at $517,200 or more, there is no valuation exclusion. (Minnesota Statutes, section 273.13, subd. 35)

- For more detailed instructions on calculation of the homestead market value exclusion, see the *Auditor/Treasurer Manual*.

Taxable Market Value

Taxable market values must be provided. Taxable market value is the estimated market value reduced by:

(1) any Green Acres deferment,
(2) any Rural Preserves deferment,
(3) any Open Space deferment,
(4) any Aggregate Resource deferment,
(5) any platted vacant land exclusion,
(6) any veteran with a disability exclusion,
(7) any mold damage exclusion, and
(8) any homestead market value exclusion.

As such, it is the market value that is used in determining net tax capacity for computing property taxes. (For more detailed instructions on determining taxable market value, see the *Auditor/Treasurer Manual*.)

New Improvements

- Tax increases attributable to new improvements are not eligible for the targeted (special) refund that can be claimed when a property's tax increases by over 12%. The homestead credit refund instructions include a worksheet that addresses this limitation, and its instructions refer to this line on the property tax statement. The new improvements for taxes payable 2027 (assessment year 2026) must be provided. Providing the amount for taxes payable 2026 is optional.
- "New improvements" means new value from site improvements as well as from construction. Do not include any new improvement value that is not taxable due to an exclusion program since this value does not increase taxable value, and including value that does not increase taxable market value would inappropriately limit refund eligibility.

Property Classification

The property classification(s) must be provided. If the parcel is split classed, identify all classes. Space limitations likely require abbreviations to be used. Counties may use class descriptions or abbreviations that it determines to be helpful in communicating classification to taxpayers. In addition, counties may add property notes that it determines to be in the best interest of communicating taxable values with taxpayers (such as "RELATIVE," "FRACTIONAL," etc.).

DEPARTMENT OF REVENUE

Detailed Instructions for Section F – Tax Detail Section

	Payable 2026 column	Payable 2027 column
Line 1: Current year qualifying tax amount (QTA) for property tax refunds No M1PR line reference is shown. Instead, the M1PR instructions refer to Line 1 of the property tax statement.	No amount is reported. **Delinquent tax checkbox.** If any delinquent taxes are owed on the property, a checkbox (usually located in the 2026 column of line 1) must be checked. However, if the delinquent taxes on the property have been rolled into a confession of judgment under Minnesota Statutes, section 279.37, and the property owner is current on the payments required to be made under the confession, the checkbox should NOT be checked. If the property is a manufactured home taxed as personal property, and the delinquent taxes are owed by the previous owner rather than the current owner, the checkbox should NOT be checked. (Minnesota Statutes, section 290A.10)	The qualifying tax amount for use in claiming the homestead credit refund on the M1PR form. Amount reported is the net tax payable in 2027, including any voter-approved referenda levies but excluding special assessments, for residential homesteads and agricultural homesteads. The residential homestead qualifying tax is limited to 10 acres. The qualifying tax for agricultural homestead property is the tax on the house, garage, and one acre. If the property is classified as homestead for assessment year 2026, taxes payable 2027, solely because it is occupied by a qualified relative, the 2027 column for this line is to be left blank. If there are both a regular homestead and a relative homestead on the parcel for the taxes payable year 2027, there will be a qualifying tax amount to be entered in the 2027 column for this line. For split class properties the qualifying tax amount must be limited to the tax on the homestead value.
Line 2: Prior year qualifying tax amount	The 2026 QTA is reported.	No amount is reported.

	Payable 2026 column	Payable 2027 column
(QTA) for property tax refunds	For residential homestead property, the qualifying tax amount is the prior year's net tax, including any voter-approved referenda levies but excluding special assessments, and after any abatements or additions. If there were no abatements or additions, the amount shown should be the same as the amount that was shown on line 1 of the prior year's property tax statement. The residential homestead qualifying tax is limited to 10 acres. The qualifying tax for agricultural homestead property is the tax on the house, garage, and one acre. If the property is classified as homestead for, taxes payable 2026, and/or for taxes payable 2027, solely because it is occupied by a qualified relative, the 2026 column for this line is left blank. If there are both a regular homestead and a relative homestead on the parcel for the taxes payable year 2026, and there is a regular homestead on the parcel (with or without a relative homestead) for the taxes payable year 2027, there will be a qualifying tax amount to be entered in the 2026 column for this line. For split class properties the qualifying tax amount must be	

	Payable 2026 column	Payable 2027 column
	limited to the tax on the homestead value.	
Line 3: Property taxes before credits	The 2026 amount that was shown on line 3 of the 2026 property tax statement.	The 2027 column for Line 3 must show the total gross tax, including net tax capacity-based taxes (both state and local) and the market value-based taxes, before the deduction of any credits. This amount does NOT include any special assessments.
Line 4: Credits that reduce property taxes	The 2026 amounts that were shown on lines 4A, 4B, and 4C of the 2026 property tax statement.	The 2027 column for Line 4 must show the following: 4A: Agricultural and rural land credits [aggregate of the agricultural market value credit and school bond credit] 4B: Taconite tax relief (see below if none in your county) 4C: Other credits
	If there is taconite homestead credit for the property, that amount must be shown separately as "Taconite tax relief" on line 4B. The total amount of other miscellaneous credits must be shown as "Other credits" on line 4C. The miscellaneous credits include: disaster credit, powerline credit, agricultural preserves credit, conservation credit, supplemental homestead credit, disparity reduction credit, and the bovine tuberculosis credit. If there is no taconite homestead credit (for counties that do contain part of the taconite tax relief area), line 4B can instead be used for "Other credits" (and line 4C would then be omitted). A county that is involved in a county economic development tax abatement program under Minnesota Statutes, section 375.194 (county tax rate differential abatement) for the taxes payable year(s) 2026 and/or 2027, must show an additional amount on property tax statements for the affected parcels of real property. A	

	Payable 2026 column	Payable 2027 column
	county tax rate differential abatement granted under this law and effective for the taxes payable year(s) 2026 and/or 2027 must be shown as a separate item for line 4, added as line 4D (or 4C if appropriate). This requirement does NOT apply to the more common economic development tax abatement under Minnesota Statutes, sections 469.1812 to 469.1815.	
Line 5: Property taxes after credits	The 2026 amount that was shown on line 5 of the 2026 property tax statement.	The net tax payable after reduction for credits (and any abatements). This includes net tax capacity-based taxes (both state and local) and market value-based taxes; however, it does NOT include any special assessments. This amount should equal line 3 minus lines 4A, 4B, 4C, and 4D, as applicable.
Line 6: County property tax	The 2026 amount that was shown on line 6 of the 2026 property tax statement.	The county's share of the net tax capacity-based taxes included on line 5. Any county referendum market value-based taxes are not included on line 6; they are part of line 11.
	A county levy that includes an amount for a lake improvement district as defined in Minnesota Statutes, sections 103B.501 to 103B.581, must show the levy for that purpose separately from the remaining county levy. In this case, the county levy shown on line 6 for the 2026 column and line 6 for the 2027 column of the property tax statement must be broken down to two lines, which should be labeled “A. Lake improvement district” and “B. Remainder of county levy” (or in a similar manner clearly distinguishing the levies). A metropolitan county that levies for its regional rail authority must show the amount of the regional rail authority levy separately from the county levy on the property tax statement. In this case, the county levy shown on line 6 for the 2026 column and line 6 for the 2027 column of the property tax statement must be broken down to two lines, which should be labeled “A. Regional	

	Payable 2026 column	Payable 2027 column
	rail authority levy" and "B. County levy" (or in a similar manner clearly distinguishing the levies). If the county incurs debt pursuant to Minnesota Statutes, section 373.47 (part of the Minnesota Anti-Terrorism Act of 2002), the levy to pay the principal and interest on the capital improvement bonds or capital notes issued under this law may be shown separately from the remaining county levy on line 6 of the property tax statement. This is not mandatory; it is a county option. The debt incurred under this law would be for public safety communication system infrastructure and equipment for use on the statewide, shared public safety radio system. Anoka County may choose to show its levy for bonds or notes issued to finance the cost of certain communication system infrastructure and equipment under Minnesota Statutes, section 383E.21 (note: this section expires December 31, 2033), as a separate line item on the property tax statement between the county tax and the city or town tax. In this case only, line 6 would be for "County/municipal public radio system" (or a similar label beginning with "County/municipal"), and the remaining lines would be renumbered accordingly. Ramsey County has the option to list its levy amount for public library service separately from the remaining county levy on line 6 of the property tax statement. No other breakouts of county levies are permitted.	
Line 7: City or town property tax	The 2026 amount that was shown on line 7 of the 2026 property tax statement.	The city's or town's share of the net tax capacity-based taxes included on line 5. Any city or town referendum market value-based taxes are not included on line 7; they are part of line 11.
Line 8: State general property tax	The 2026 amount that was shown on line 8 of the 2026 property tax statement.	The share of the net tax capacity-based taxes included on line 5, that is state general property tax.
	There are separate state tax rates and separate tax bases for commercial/industrial and seasonal residential recreational property. The state tax is equal to the appropriate state tax rate	

	Payable 2026 column	Payable 2027 column
	multiplied by the property's state net tax capacity subject to that rate. The state general property tax is not subject to adjustments for tax increment financing, fiscal disparity, or the 10% transmission line tax base exclusion. The entire state general property tax goes to the state general fund. For example, the state general property tax generated by the application of the appropriate state tax rate to a business property located in a TIF district does not provide any TIF taxes for the TIF district. While the state general property tax may be included in determining any credits that the property is eligible to receive, these credits do not reduce the state general tax. Credits are allocated only to local net tax capacity-based taxes.	
Line 9: School district property tax		The school district's share of referendum market value-based taxes and its share of the net tax capacity-based taxes included on line 5 must be shown on line 9. Two lines are to be shown for the school district tax.
Line 9A: School district, voter-approved levies	The 2026 amount that was shown on line 9A of the 2026 property tax statement.	The 2027 column for Line 9A must show the school district "Voter-approved levies." This is the sum of: (1) the parcel's school district referendum market value multiplied by the school district referendum market value-based tax rate but excluding the rate for equity and transition purposes that are based on referendum market value but are not voter approved, and (2) the share of the net tax capacity-based net tax payable amount included on line 5 for school district operating and bonded debt referenda.

	Payable 2026 column	Payable 2027 column
Line 9B: School district, other local levies	The 2026 amount that was shown on line 9B of the 2026 property tax statement.	The 2027 column of Line 9B must show the school district "Other local levies." This is the sum of: (1) the parcel's school district referendum market value multiplied by the school district referendum market value-based tax rate for the equity and transition education levies (which are not voter-approved), and (2) the school district share of net tax capacity-based net tax payable amount included on line 5 for purposes other than the voter-approved operating and bonded debt levies.
Line 10: Special taxing district property tax	The 2026 amounts that were shown on line 10 of the 2026 property tax statement.	Line 10 shows the special taxing districts' share of the net tax capacity-based taxes included on line 5 and tailored to the property type. Special taxing district referendum market value-based taxes are not included on line 10; they are part of line 11.
	Tax increment, fiscal disparity, and metropolitan special taxing district taxes must be shown separately under line 10. Metropolitan special taxing districts include the following: Metropolitan Council, Metropolitan Airports Commission, and the Metropolitan Mosquito Control Commission. For the counties of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, and Washington, the line breakouts should be: line 10A for "Metropolitan special taxing districts," line 10B for "Other special taxing districts," line 10C for "Tax increment financing," and line 10D for "Fiscal disparity." For all other counties, line 10A is for "Special taxing districts," line 10B is for "Tax increment financing," and line 10C is for "Fiscal disparity," if any. If there are no tax increment taxes or fiscal disparity taxes, the nonmetropolitan	

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	Payable 2026 column	Payable 2027 column
	county may have just one line, line 10 for "Special taxing districts." To the extent space allows, breakdowns showing each special taxing district's tax can be part of line 10.	
Line 11: Non-school voter-approved referenda levies	The 2026 amount that was shown on line 11 of the 2026 property tax statement.	The 2027 column for Line 11 must show the total of the market value-based referendum taxes for all taxing districts except school districts. This amount is the referendum market value multiplied by the combined referendum market value-based tax rate for all taxing districts except school districts.
Line 12: Total property tax before special assessments	The 2026 amount that was shown on line 12 of the 2026 property tax statement.	The total of lines 6, 7, 8, 9, 10, and 11. This total is the same as the amount shown on line 5.
Line 13: Special assessments	The 2026 amount that was shown on line 13 of the 2026 property tax statement.	Special assessment amounts.
	A breakdown showing each special assessment and a breakdown between principal and interest may be shown as part of line 13 as space allows. Special assessments may also be summarized in a single line, or in fewer lines than there are special assessments where some are grouped as "Other special assessments." Priority for separate listing should be given to the most widespread assessments (affecting the most parcels) and/or to the largest dollar amount assessments. For a parcel subject to contamination taxes, the amount of tax on contamination value should be printed on a line under special assessments. This line can be generated for applicable properties instead of needing a preprinted label. Contamination taxes are neither property taxes nor special assessments. However, they should be listed under special assessments because: (1) they are payable at the same time and in the same manner as property taxes, and are subject to the same penalty, interest, lien, forfeiture, and any other rules that apply to	

	Payable 2026 column	Payable 2027 column
	the collection of property taxes; (2) they are required to be separately stated; and (3) they are not eligible for either property tax refunds or targeting. Listing contamination taxes under special assessments prevents them from being used in determining the qualifying tax for property tax refunds.	
Line 14: Total property tax and special assessments	The 2026 amount that was shown on line 14 of the 2026 property tax statement.	The sum of property taxes from line 12 and the special assessments (including any contamination tax) from line 13.

Detailed Instructions for Section G – Payment Stubs

The breakout of first-half and second-half payment amounts is not required to be listed under line 14; however, it may be done if space allows without substantially compromising required layout elements.

Separate payment stubs are required and the amount due for each payment, and the due date, must be shown on each respective stub. If stacked, the first-half stub should be at the bottom since it will be detached first. If the total tax amount on line 14 is $100 or less for real property, OR $50 or less for personal property or manufactured homes, then the entire amount must be due on the first-half stub (with the second-half stub showing no amount due).

First-half payments are due May 17, 2027, and second-half payments are due Oct. 15, 2027. In the case of class 1b agricultural homestead property, class 1a agricultural homestead property, and class 1a agricultural nonhomestead property, the second-half payments are due Nov. 15, 2027. (Minnesota Statutes, section 279.01, subdivisions 1 and 3) For other property types, please refer to the Taxpayer Due Date chart located above.

Questions?

For questions regarding these instructions or the property tax statement sample, please email the Auditor/Treasurer Services Unit: PropTax.Admin@state.mn.us.