MINNESOTA Department of Revenue

Property Tax Division

For Office Use Only

APPLICATION FOR HOMESTEAD CLASSIFICATION FOR PROPERTY HELD UNDER A TRUST

PER MINNESOTA STATUTES, 273.124, SUBDIVISION 21

Please read and complete both sides of this application. ***All*** *applicants must at least fill out sections A, C and D. This form must be turned into the county assessor's office by* ***December 15****.*

Mailing address of property:	Legal description of all property held under the trust and on which homestead is being claimed: Date occupied by applicant(s):

Some of the information on this application is private data. Minnesota Statutes 273.124, subdivision 13 authorizes the collection of Social Security Numbers (SSN) and signatures of all applicants, including spouses, on homestead applications. Some or all of the information contained on this form may be shared with the County Assessor, County Attorney, Commissioner of Revenue, and other federal, state, or local taxing authorities for the purpose to verify your compliance with this and other tax programs. You can refuse to provide the information on this form. However, refusal will disqualify you from consideration in this program.

Person(s) who occupy the property

A Please complete the following for each **occupant claiming homestead** on the above described property. Each occupant who is claiming homestead must occupy the property on or before December 1. Each occupant who is claiming homestead must also sign and date the application in section D.

Occupant 1 Last name	First name	M.I.	SSN	Marital Status: (circle one) Single Married Divorced Legally Separated
Occupant 2 Last name	First name	M.I.	SSN	Marital Status: (circle one) Single Married Divorced Legally Separated
Occupant 3 Last name	First name	M.I.	SSN	Marital Status: (circle one) Single Married Divorced Legally Separated
Occupant 4 Last name	First name	M.I.	SSN	Marital Status: (circle one) Single Married Divorced Legally Separated

If you need more space to list additional occupants, please list their names and SSN on a separate sheet of paper and attach it to this application.

If you are married...

If any of the occupants has a spouse who's not living at the above described property, please check this box and fill out part B on the back of this application. ☐

If you do live with your spouse, make sure your spouse is included in part A and then proceed to part C.

If you move or your marital status changes...

If at any time the property is sold or you or your spouse change your primary residence, state law requires you to notify the county assessor within 30 days. If you fail to notify the county assessor within 30 days of the change, the property will be assessed the tax that is due on the property based on its correct property class plus a penalty equal to the same amount.

Applicant(s) with spouse(s) who do not occupy the property

B

Normally, married couples can only claim one total homestead. Under certain circumstances defined in law, you and your spouse may each be able to claim a homestead (so two homesteads total) if your spouse is not living with you. Please indicate the reason why your spouse does not live with you:

- ❑ My spouse lives in a nursing home or similar institution.
- ❑ My spouse's employment requires him/her to live more than 50 miles away.
- ❑ My spouse and I are in the process of divorcing and proceedings are pending in court.
- ❑ My spouse and I are legally separated and have a legal decree declaring such.
- ❑ Other personal reasons. You and your spouse may still each be eligible for a full homestead. Contact your assessor's office to see if you qualify.

Please list the name, address, SSN and daytime phone number of each occupant's spouse who is not living at the above described property. You do **not** need each spouse's signature on this form if you are living apart.

Last name of Spouse	First name	M.I.	SSN	
Street Address	City	State	Zip	Daytime phone number ( )

If there are additional occupants claiming homestead who need space to list their spouse's information, please attach a separate sheet of paper.

Information about the trust

C

You must attach a copy of the page of the trust (usually one of the last pages) that:
- identifies the grantor(s) of the trust;
- contains the signature(s) of the grantor(s); and
- has the date of the signatures.

What is the name of the trust? _____

What is the date of the trust? _____

The reason I am entitled to a trust homestead is:
- ❑ I am the grantor of the trust or the surviving spouse of a grantor.
- ❑ I am a qualifying relative or surviving relative of the grantor of the trust.

Signature of applicant(s)

D

PROVIDING FALSE INFORMATION ON THIS APPLICATION IS AGAINST THE LAW

Minnesota Statutes 609.41 states that anyone giving false information in order to avoid or reduce their tax obligations is subject to a fine of up to $3,000 and/or up to one year in prison. In addition, the property owner may be required to pay all tax which is due on the property based on its correct property class, plus a penalty equal to the same amount. (Minnesota Statutes 273.124, subdivision 13)

I certify that I am a Minnesota resident and all information on this form is correct.

Signature of Occupant 1	Date
Signature of Occupant 2	Date
Signature of Occupant 3	Date
Signature of Occupant 4	Date