

Instructions for Special Homestead Form: Class 1b

Who is eligible

You may qualify to receive a decrease in property taxes if:

- You can provide a letter or report from an eye doctor stating that you are *certified legally blind*.
- You are totally and permanently disabled and can provide proof of the disability.

Relative homesteads

Real estate that is occupied and used as a homestead by a blind/disabled relative of the property owner can qualify as class 1b property. In order to qualify for the special homestead, the relative living in the home must be the qualifying blind/disabled person.

How to apply

Complete the entire application fully and legibly. Attach all the proper documentation and mail to your county assessor by *October 1*. Applications must be received by to October 1 to apply for taxes payable the next year.

Do not include spouse information if the spouse did not live in the home the previous year or is deceased.

If you are married and own your home jointly, both you and your spouse must sign the application.

You will be notified of your eligibility within four to six weeks after receipt of your application. If you are approved, you will remain in the program as long as you own your home. If you move, you must complete a new application to acknowledge the change of address.

Required Attachments

If you are applying for the first time, you must attach the following to your application:

Blind- Attach a copy of a signed and approved letter or report from your eye doctor stating that you are legally blind. Legally blind is defined in Minnesota Statutes, section 256D.35 as a person whose visual acuity does not exceed 20/200 in the better eye with correcting lenses; or if visual acuity is greater than 20/200, the condition is accompanied by limitation in the fields of vision such that the widest diameter of the visual field subtends to an angle no greater than 20 degrees. Your report from a certified eye doctor must attest to either of these facts.

Disabled- Attach a letter from a qualified agency certifying that you are totally and permanently disabled and receive disability payments. Usually this is a copy of an initial disability award letter from the agency. Copies of SSA-1099 forms, check stubs or letters from a physician *are not* acceptable.

Use of Information

All information on this form is required by Minnesota Statutes 273.13, 273.1315, and 273.124 to properly identify you and determine if you qualify for the special homestead classification. Your Social Security number is required. If you do not provide the required information, your application may be delayed or denied.

Disabled Veterans

If you are a disabled veteran with a service-connected disability of 70 percent or more, you may

qualify for a market value exclusion. If you believe you may qualify for this exclusion, you will need to complete a separate application. Please contact your county assessor to learn more.

Penalties

Making false statements on this application is against the law. Minnesota Statutes, section 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.

Renewing your special homestead classification

If this property is granted the special homestead classification, it is not necessary for you to reapply. However, the county assessor may require you to provide an additional application or other proof deemed necessary to verify that you continue to qualify for the special homestead classification.

If you sell, move, or change your marital status

If this property is sold, you or your spouse changes his/her primary residence, or you change your marital status, state law requires you to notify the county assessor within thirty days.

If you fail to notify the county assessor within 30 days of the change, the property may be assessed the tax that is due on the property based on its correct property class plus a penalty equal to the same amount.

Information and assistance

If you need additional information or assistance, contact your county assessor.