

# Change List

For Office Use Only

Name of applicant \_\_\_\_\_ Assessment year \_\_\_\_\_

Approved

Assessor's signature \_\_\_\_\_ Date \_\_\_\_\_

Denied

**CR-1B**

## Special Homestead Classification: **Class 1b Property**

For homesteads of persons who are blind or permanently and totally disabled

**Applications are due by October 1. Read instructions before completing.**

**Check if:**  This is my first application  This is a change of address

|  |  |   |  |                                    |
|--|--|---|--|------------------------------------|
| <b>Type or Print</b>                                     | <b>Last Name</b>   | <b>First Name</b>                           | <b>M.I.</b>                              | <b>Social Security Number/ITIN</b> |
|  | <b>Spouse's Last Name</b>  | <b>Spouse's First Name</b>                  | <b>M.I.</b>                              | <b>Social Security Number/ITIN</b> |
|  | <b>Address</b> (Cannot be a P.O. Box Number)                                       |   |  | <b>Date of Birth</b>               |
|  | <b>City</b>  | <b>State</b>                                | <b>Zip Code</b>                          | <b>County</b>                      |
|  | <b>Property ID Number or Plate and Parcel Number</b> (from property tax statement) |   |  |                                    |
|  | <b>Do you own this property?</b>   |   | <b>I have owned this property since:</b> |                                    |
| <input type="checkbox"/> Yes <input type="checkbox"/> No |  | Month _____ Year _____                      |  |                                    |
| <b>Does a relative own the property?</b>                 |  | <b>I have lived in this property since:</b> |  |                                    |
| <input type="checkbox"/> Yes <input type="checkbox"/> No |  | Month _____ Year _____                      |  |                                    |

|  |  |  |  |  |
|--|--|--|--|--|
| <b>Check All That Apply</b>  | <b>Check all boxes that apply. If you are applying for the first time, you must attach the appropriate documentation certifying that you are blind or permanently and totally disabled. (See instructions to determine what information to provide.)</b> |  |  |  |
|  | <b>Check if:</b>   |  |  |  |
|  | <input type="checkbox"/> I am legally blind <input type="checkbox"/> I am permanently and totally disabled   |  |  |  |
|  | <i>The onset of your disability or blindness must have occurred on or before June 30 of the year you are filing for the special homestead classification.</i>  |  |  |  |
|  | <b>Check one box only</b>  |  |  |  |
|  | I own this property with:  |  |  |  |
| <input type="checkbox"/> No one else   |  | <input type="checkbox"/> My spouse only                          |  |  |
| <input type="checkbox"/> My spouse and others  |  | <input type="checkbox"/> One other person (who is not my spouse) |  |  |
| <input type="checkbox"/> Others (not including my spouse)  |  | <input type="checkbox"/> Home is owned by a relative             |  |  |
| What is your relationship to the owner? _____  |  |  |  |  |
| <b>I have attached the appropriate documentation certifying that I am legally blind or permanently and totally disabled, and this documentation shows that the onset of my disability or blindness occurred on or before June 30 of the filing year.</b> |  |  |  |  |
| <input type="checkbox"/> Yes <input type="checkbox"/> No   |  |  |  |  |
| <b>I certify that I am not receiving the Disabled Veterans Homestead (Market Value Exclusion program).</b>   |  |  |  |  |
| <input type="checkbox"/> Yes <input type="checkbox"/> No   |  |  |  |  |

|   |  |                            |             |                      |
|---|--|----------------------------|-------------|----------------------|
| <b>Sign Here</b>  | <i>I declare all information on this form is true, correct, and complete to the best of my knowledge and belief.</i> |                            |             |                      |
|   | <b>Signature of Applicant</b>  | <b>Signature of Spouse</b> | <b>Date</b> | <b>Daytime Phone</b> |
| <div style="display: flex; justify-content: space-between;"> <span>_____</span> <span>_____</span> <span>_____</span> <span>_____</span> </div> |  |                            |             |                      |

# Form CR-1B Instructions

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## Who is Eligible

The owner or the owner's spouse may qualify to receive a decrease in property taxes if:

- The applicant is legally blind.
- The applicant is totally and permanently disabled.

## 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

The information on this form is required by Minnesota Statutes, section 273.13 to properly identify you and determine if you qualify for this property tax classification. Your Social Security or Individual Tax Identification number is required. If you do not provide the required information, your application may be delayed or denied. Your County Assessor may also ask for additional verification of qualifications. Your Social Security and Individual Tax Identification number is considered private data.

## 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.

## Making False Statements on this Application is Against the Law

Minnesota Statute 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.

## Information and Assistance

Contact your County Assessor's Office for assistance.