

Relative Homesteads

To qualify as class 1b (blind or disabled) on a relative homestead, the qualifying relative living in the home must be the qualifying blind/disabled person.

- If you are blind/disabled and own a second home that a non-blind/disabled relative occupies as a homestead, that home is *not* eligible for the 1b homestead classification.
- If you are blind/disabled and occupy a home that is owned by a relative, that home may qualify for 1b homestead classification.

How do I apply?

To apply for class 1b blind/disabled homestead, you must complete the appropriate application with your county assessor by October 1st for taxes payable the next year. 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. You must attach the appropriate documentation proving that you are blind/ disabled.

- **Blind:** Provide a copy of a letter or current eye report signed by your eye doctor stating that you are legally blind.
- **Disabled:** Provide proof of disability payments from a qualifying agency. Provide a letter from a qualifying agency certifying that you are totally and permanently disabled (usually this is a copy of an initial disability award letter from the agency).

There are no annual applications for class 1b. If you qualify for class 1b it is permanent as long as occupy the homestead. However, if you move to a new location, you must notify the county assessor within 30 days of the change and the class 1b status will move with you.

What else should I know?

The county assessor must be notified within 30 days if your property qualifying for class 1b is sold, there is a change in occupancy, or there is a change in your status or condition that would no longer warrant the special homestead. If a you fail to notify the assessor of such a change within 30 days you will be subject to the penalties provided in Minnesota Statutes 273.124, subdivision 13 (fraudulent homestead penalties). The property will also lose its current classification as class 1b.

The 1b class expires with the death of the blind/disabled property owner. It does not extend to a spouse after death; the classification would be removed for the following assessment.

Property receiving the Disabled Veterans Homestead (Market Value Exclusion program) is not eligible for 1b classification.

What if I have questions?

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