

Relative Homestead

Overview

To qualify for a relative homestead the property must be occupied by a qualifying relative of the owner of the property and must be occupied by January 2 of the assessment year for a full homestead, or on December 31 of the assessment year for a mid-year homestead.

Applications must be received by the assessor's office by December 31.

Requirements

To be a qualifying relative of the owner you must be the owner's:

- Aunt
- Brother
- Brother-in-Law
- Child
- Daughter-in-Law
- Grandchild
- Grandparent
- Nephew
- Uncle
- Niece
- Parent
- Parent-in-Law
- Sister
- Sister-in-Law
- Son-in-Law
- Stepchild
- Stepparent

This relationship may be either by blood or by marriage.

In the case of residential homesteads, the owner of the property does not have to be a Minnesota resident. However, the occupying relative must be a Minnesota resident.

Agricultural Homestead

Agricultural homesteads have different definitions of a qualifying relative. The relative must be a child, grandchild, parent, or sibling of the owner or the child or grandchild of the spouse of the owner. In the case of agricultural homesteads, both the owner and the qualifying relative must be Minnesota residents.

Neither the related occupant nor the owner of the property may claim a property tax refund for the homestead occupied by the relative, unless the property is owned jointly and one of the joint owners occupies the property as their primary residence.

Changing the Relative on the Application

If, at any time, a different relative from the one listed on the application subsequently occupies the property, the owner must notify the assessor's office within 30 days of the change in occupancy. To apply for a relative homestead, please call the assessor's office at (507) 526-6201 or stop by the assessor's office in the Faribault County Courthouse:

415 North Main Street
Blue Earth, MN 56013

All homestead applications must be returned to the assessor's office by December 31.