

# Special Homestead Classification

For Property Owners who are Blind or Disabled

The 1b classification provides a reduced tax rate for homestead property of any person who qualifies as blind or as permanently and totally disabled. This classification is administered by counties.

## Qualifications

To qualify for 1b classification, you must:

- Own property classified as a [homestead](#)
- Provide documentation to prove that you are either blind (as defined in [Minnesota Statutes, section 256D.35](#)) or permanently and totally disabled

Your blindness or disability must have occurred on or before **June 30** of the year you apply for 1b classification.

**Note:** Property that received a market value exclusion for a veteran who is disabled does not qualify for this classification.

### What constitutes permanent and total disability?

For the purpose of 1b classification, permanent and total disability describes a condition that is permanent in nature and totally incapacitates a person from working at an occupation which brings the person an income. An individual who is permanently and totally disabled must be receiving payments from a qualifying agency because of their disability.

## How to Apply

Apply to your county assessor by **October 1** for taxes payable the next year. You must attach the appropriate documentation proving that you are blind or 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). Qualifying agencies include:
  - Social Security Administration
  - Veterans Administration
  - Public or private pension plans
  - Welfare Supplemental Security Income
  - Workers Compensation

The 1b classification status is permanent as long as you live in the home. You do not need to reapply year to year.

## Special Situations

### If You Move

If you move, you must notify the county assessor within 30 days. The 1b classification status will move with you.

### Deceased Owners of Class 1b Property

The 1b classification expires with the death of the blind or disabled property owner. It does not extend to a spouse after death and the classification will be removed the following assessment.

## Questions?

Contact the Pope County Assessor's Office at 320-634-7715



This fact sheet is intended to help you become more familiar with Minnesota tax laws and your rights and responsibilities under the laws. Nothing in this fact sheet supersedes, alters, or otherwise changes any provisions of the tax law, administrative rules, court decisions, or revenue notices.

Information pulled from the Minnesota Department of Revenue website – Last updated September 13, 2021

<https://www.revenue.state.mn.us/special-homestead-classification>

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