

State of Minnesota

H. F. No. **4613**

2.1 (c) A taxpayer is not eligible for the rebate under this section if there exists delinquent
2.2 property taxes, penalties, interest, or delinquent special assessments and interest on the
2.3 property that is the subject of the application.

2.4 Subd. 3. **Application and verification.** (a) To claim a property tax rebate, an applicant
2.5 must file an application with the commissioner by August 1, 2022. The commissioner shall
2.6 prescribe the content, format, and manner of the application required under this section
2.7 pursuant to Minnesota Statutes, section 270C.30. The application must require the applicant
2.8 to submit a copy of the applicant's property tax statement, issued pursuant to Minnesota
2.9 Statutes, section 276.04, for taxes payable in 2021, or certificate of rent paid, issued pursuant
2.10 to Minnesota Statutes, section 290A.19, for rent paid in 2021. The commissioner shall verify
2.11 the contents of the application and shall approve or disapprove of the application within 30
2.12 days after receipt. In order to verify the contents of the application, the commissioner of
2.13 revenue may request additional information from the applicant or the county.

2.14 (b) By October 1, 2022, the commissioner must mail a property tax rebate to each
2.15 approved applicant at the address provided on the applicant's application.

2.16 Subd. 4. **Appropriation.** An amount sufficient to make the payments required under
2.17 this section is appropriated from the general fund to the commissioner of revenue.

2.18 **EFFECTIVE DATE.** This section is effective the day following final enactment.