

**290A.28 NOTIFICATION OF POTENTIAL ELIGIBILITY.**

Subdivision 1. **Notification of eligibility.** (a) By September 1, 2014, the commissioner shall notify, in writing or electronically, individual homeowners whom the commissioner determines may be eligible for a homestead credit refund under this chapter for that property taxes payable year as provided in this section. In determining whether to notify a homeowner, the commissioner shall consider the property tax information available to the commissioner under paragraph (b) for the homeowner and must estimate the homeowner's household income using the most recent income information available to the commissioner from filing under this chapter for the prior year, under chapter 290 for the current or prior year, and any other income information available to the commissioner. For each homeowner, the commissioner must estimate the homestead credit refund amount under the schedule in section 290A.04, subdivision 2, using the homeowner's property tax amount and estimated household income. If the estimated homestead credit refund is at least \$1,000, the commissioner must notify the homeowner of potential eligibility for the homestead credit refund. The notification must include information on how to file for the homestead credit refund. The notification requirement under this section does not apply to a homeowner who has already filed for the homestead credit refund for the current or prior year.

(b) By May 15, 2014, each county auditor shall transmit to the commissioner of revenue the following information for each property classified as a residential or agricultural homestead under section 273.13, subdivision 22 or 23:

- (1) the property taxes payable;
- (2) the name and address of the owner;
- (3) the Social Security number or numbers of the owners; and
- (4) any other information the commissioner deems necessary or useful to carry out the provisions of this section.

The information must be provided in the form and manner prescribed by the commissioner.

Subd. 2. **Reports.** (a) By March 15, 2015, the commissioner must provide a written report to the chairs and ranking minority members of the legislative committees with jurisdiction over taxes, in compliance with sections 3.195 and 3.197. The report must provide information on the number and dollar amount of homeowner property tax refund claims based on taxes payable in 2014, including:

- (1) the number and dollar amount of claims projected for homestead credit refunds based on taxes payable in 2014 prior to enactment of the notification requirement in this section;
- (2) the number of notifications issued as provided in this section, including the number issued by county;
- (3) preliminary information on the number and dollar amount of claims for homestead credit refunds based on taxes payable in 2014; and
- (4) a description of any outreach efforts undertaken by the commissioner for homestead credit refunds based on taxes payable in 2014, in addition to the notification required in this section.

(b) By February 1, 2016, the commissioner must provide a written report to the chairs and ranking minority members of the legislative committees with jurisdiction over taxes, in compliance with sections 3.195 and 3.197. The report must include the information required in paragraph (a) and must also include

final information on the number and dollar amount of claims for homestead credit refunds based on taxes payable in 2014.

**History:** *2013 c 143 art 1 s 5*