



Homestead Data Submission for 2025

Manual

2/1/2025

Table of Contents

What's New	1
Overview.....	1
General Guidelines	2
Virtual Room Use and the Importance of Testing.....	2
The Homestead Team Contact Information.....	2
Important Notes – Please Read.....	2
Updates for 2025.....	3
Important Details About Homestead Data.....	3
RP and MH Submissions	3
Assessment and Payable Years.....	4
Naming Conventions for the Data Submission and One Data File Requirement.....	4
Safe at Home	4
The Importance of the Cross-County Indicator	5
The Base Parcel Indicator	6
EMV and TMV Homestead Totals.....	6
The Requirements for Agricultural/Non-Agricultural Homesteads and Linked Parcels.....	6
Name and Address Data	6
Parcels to Include or Not Include	6
Homesteaders to Include	6
Relative Homesteads.....	7
Market Values and Tax Amounts	7
SSN and ITIN	7
Application of Homestead Standards Based on the SSN and ITIN:	8

File Organization and Structure.....	9
Cardinality.....	9
Example Header	9
Data Elements with Instructions	9
How to Submit Your Homestead Data File.....	17
Submitting Data Files.....	17
Must be a Zipped XML File	17
Duplicate File Submission.....	18
Once a Data File is Submitted.....	18
Watch for the Result.....	18
Seeing the Error Report.....	19
Information about Errors.....	19
Example of a Schema Error	20
Example of a Business Rule Error	20
Missing Required Element.....	21
Missing Data in Element.....	21
Wrong Schema Year	22
Invalid Enumerations Values for Elements with Defined Choices.....	22
Property Values and Tax	22
Non UTF-8 Characters	23
Escape Characters.....	23
Final Note	23

What's New

There is a new Homestead process starting in 2025. What was “PTR Homestead” is now simply “Homestead”, and there are no more Duplicate Homestead data submissions. The Homestead data submissions will be used for both matching with Property Tax Refund (PTR) forms submitted by taxpayers and will also be used to generate the Duplicate Homestead reports that are distributed to the counties. The goal of this change will be to lessen the data submission burden on counties and to protect taxpayer identity data.

There will still be the real-personal (RP) and manufactured-housing (MH) aspects to the Homestead data submissions. RP Homestead will be due April 30 and MH Homestead will be due on July 31. There is now a standard that if a property has the status of being a homestead on January 2 of the payable year, meaning January 2, 2025, it should be in the data. Homestead data is intended to be an inventory of all the homesteads in your county without regard to PTR eligibility.

This was announced in a memo released in July of 2024. For your convenience, the memo is included at the end of this manual. This memo describes an approach to homestead records, including the definition of mid-year homesteads, that will enhance Homestead data submissions so it can fulfill both PTR and Duplicate processes.

Overview

This manual is for 2025 Homestead data file submissions to the Minnesota Department of Revenue as required by law. The updated schema and homestead related materials are available at the [Department of Revenue's Homestead files page](#). This manual covers the data to include in the RP Homestead data file and MH Homestead data file. In addition, there is a section at the end regarding the data file submission process and issues.

The Homestead data file submission process uses a specific Virtual Room for data submission. Any attempt to load a Homestead data file into any other submission room will result in a failed submission. Do not put the Homestead data file into any Virtual Room other than the correct Homestead data file submission room. If you are not sure where to submit the data file, please ask. For general information on Virtual Room data file submission, see [Customer Guide – File Submission Room](#).

Homestead data is protected data. Both Social Security Number (SSN) and Individual Tax Identification Number (ITIN) information are included in this data. **Never** send homestead data through e-mail. **Never** upload homestead data to any room except the designated homestead submission room. **Never** include any SSN or ITIN data in e-mail content. **Never** save the homestead data on a USB storage unit and leave in a desk drawer. Use care and caution when handling the taxpayer Homestead data.

In this document, XML elements are often referred to without namespaces for readability. For example, the element `<mnr-ptx:PropertyTaxClassCode>` is described here simply as `<PropertyTaxClassCode>`. There are three separate namespaces used when needed in the Homestead schema:

mn	State-level elements
mnr	Department of Revenue elements
mnr-ptx	Property Tax Division elements

General Guidelines

The law defining the Homestead processes is [Minnesota Statute 273.124, subdivisions 13a, 13b, and 13d](#). Counties must send a data file to Revenue containing information from property tax statements for use in matching with PTR forms submitted by taxpayers and for detecting duplicate homesteads.

- **The Homestead data file for RP homesteads is due by April 30, 2025.**
- **The Homestead data file for MH homesteads is due by July 31, 2025.**

Submit the MH data file as soon as possible after you submit your RP data file.

Virtual Room Use and the Importance of Testing

For information on using the virtual submission rooms, see the [Customer Guide](#) referenced previously. It is found on the [Homestead files page](#) on the Revenue website. Other materials are also available at that location. There is both a Homestead test submission Virtual Room and a Homestead production submission Virtual Room. You are strongly encouraged to test, and we welcome and encourage all county personnel involved in the Homestead data submission process to join. Vendor personnel are also welcomed to join the testing room. To get an invitation, please contact the Homestead team. We need the name, e-mail address, and direct phone number.

The Homestead Team Contact Information

homestead.match@state.mn.us (This e-mail is the preferred method of contact).

Thomas Erdahl: 651-556-6106

Seulki Lee: 651-556-6894

Data and Analysis Unit: 651-556-3097

Important Notes – Please Read

- For any questions or to receive an invitation to join the Homestead submission Virtual Room or the test submission Virtual Room, please e-mail the homestead team at homestead.match@state.mn.us.
- A county can designate any staff person to test or submit Homestead data. Contact us to have a county staff person join a submission room. Vendors are encouraged to join the test room.
- Homestead test data files can be submitted once the 2025 schema is in place.
- **Do not submit test data files to the regular production submission room.**
 - There is a test submission room to test your data.
 - Any data files submitted in the regular submission room will be treated as production data.
 - If you submit data to the wrong submission room, inform the homestead team by e-mail.
- **The appropriate submission Virtual Room must be used for data file submission.**
 - **Do not** put the data file in the Assessor Reference room or any Virtual Room other than the correct submission room for Homestead data files.
 - **Inform us immediately by e-mail and telephone if a data file is not where it should be.**
- If you have a very large data file, **do not** break it into smaller data files. The submission room can handle very large data files.
- These standards about data files must be observed:
 - The data file must be in XML format before zipping.

- Data files must be zipped before submission.
- Do not zip data files more than once.
- Zip the data file, not the folder that holds it.
- Do not password protect the zipped file.
- Assign one clear name to the data file and the zip file that encloses it.
- The first two characters must be the county code.
- Confirm your data file has achieved “Complete” status in the data submission room.
- If you have successfully submitted a production data file and wish to replace it, contact the homestead team by e-mail. **Do not** re-submit until the homestead team lets you know it is OK to re-submit.
- If there are no MH homesteads in your county, you do not need to submit the MH homestead data file. You must inform the homestead team by e-mail that there are no MH homesteads in your county to report. If you do not inform us, we will expect one RP data file and one MH data file separately.
- Homestead data submitted by counties goes directly to the Revenue Tax Operations unit to process the PTR forms submitted by taxpayers. It will also be used to create the Duplicate Homestead reports for counties.
 - RP data files from **all** counties (plus City of St. Cloud) are needed before PTR forms are processed.
 - If there are late submissions of the RP Homestead data, the PTRs will be delayed. Please submit the MH data as soon as possible after the RP data file.
 - The Homestead data must be an inventory of all homesteads in the county. Ineligibility for PTR is NOT a basis for excluding any homestead from the data submission.
 - The Homestead data files are also used in compiling the Property Tax Burden Database.
- Each homestead applicant who completes a CR-H homestead application form must report their SSN or ITIN. Also, the spouse of an applicant **must** report name and SSN or ITIN, even if that spouse does not occupy the homestead. See [Minnesota Statute 273.124 subdivision 13](#).

Updates for 2025

There are two changes that bear repeating this year since these were introduced in AY 2024. There are two other changes that take effect this year:

- 1) The introduction of the ITIN as the basis for a homestead. This started for data reported in 2024. Previously, a valid SSN was needed for a homestead. See pages 7 and 8 for more details.
- 2) Also, there were new property tax classes introduced for AY 2024. The 4d class will be broken into 4d(1) and 4d(2). See page 13 for more details on this topic.
- 3) There are new values for `<HomesteadDocumentTypeCode>` and these are the only values to be used: homestead-real-personal and homestead-manufactured-home.
- 4) There is a new XSD file to list above the header. The previously used “homestead-ptr.xsd” has been replaced by “homestead.xsd”.

Important Details About Homestead Data

RP and MH Submissions

These are required to be separate. **Any submission with mixed data will not be accepted:**

- If the `<HomesteadDocumentTypeCode>` is homestead-real-personal, the only acceptable values for the `<HomesteadTypeCode>` are non-agricultural, agricultural, or actively-farming.
- If the `<HomesteadDocumentTypeCode>` is homestead-manufactured-home, the only acceptable value for `<HomesteadTypeCode>` is manufactured-home.

Assessment and Payable Years

Note the difference in assessment year (AY) between RP and MH:

- RP Homestead data files must contain RP homesteader data for assessment year 2024/payable year 2025.
- MH Homestead data files must contain MH homesteader data for assessment year 2025/payable year 2025.

In both cases the tax statement data includes:

- Current year data for taxes payable 2025
- Prior year data for taxes payable 2024

Naming Conventions for the Data Submission and One Data File Requirement

These are requirements:

- The first two characters in a data file name must be the two-digit county code. For example, use “01” instead of “1”. The data submission will be rejected if this guideline is not followed.
- Only one RP Homestead data file will be accepted, and only one MH Homestead data file will be accepted. If another data submission is made with the same name, it will be rejected as a duplicate of the previous submission.

The name of the data file and the zip of that data file must be the same and descriptive. If your records system produces output with a generic name, such as “Homesteader Export”, please re-name. Do not use special characters or spaces in the name. An example of a good data file name is: “99_RP_Homestead_PY2025”. A person should be able to tell what the data is by looking at the name of the data file.

Safe at Home

The [Safe at Home](#) (SAH) program is offered by the Minnesota Secretary of State for those who need protection from abuse and harassment. There is a data element for SAH participants. This data element **must** be part of the homestead record when the SAH program is involved. Beyond that, it is up to the county as to the extent it is used in Homestead data. This data element is “true” or “false” and can be included in every homestead record, none of the homestead records if there are no SAH participants, or only for those SAH homesteads.

The full element with the correct namespace, along with the two possible data values, is as follows:

```
<mnr-ptx:SafeAtHomeIndicator>true</mnr-ptx:SafeAtHomeIndicator>  
<mnr-ptx:SafeAtHomeIndicator>false</mnr-ptx:SafeAtHomeIndicator>
```

The required data format for individuals in the Safe at Home program:

- The name field should be correct and include the assigned Lot #
- SSN or ITIN data is precise and correct
- The address is the default PO Box number address issued by the Secretary of State
- The parcel ID, and other location data, are dummy values (for example, “9999” or similar)

While the name and SSN or ITIN are accurate and true, the address and parcel number must **not** be reported. This is in keeping with the SAH standard that identity and location information should not be combined in any county record data. For this reason, the city/township code, the school district code, and the Unique Taxing Area (UTA) ID are also considered SAH location data and must be dummy values. However, the county code itself is **not** considered SAH location information and must be accurate.

What follows is an example of the correct way of expressing the record for the SAH participant. The relevant parts of a county record are shown. Note the SSN data field in this example uses Xs, but it must have the valid SSN value for the homestead record. This is also true for an ITIN value. Also note the Lot# is Xs in this example, but it must contain the assigned Lot# for the SAH homesteader. The county ID also uses Xs, but it should have the accurate value. You will find it easier to convey the SAH name and address using the full-text alternatives for these data elements. The data elements affected by SAH are highlighted:

```
<CountyHomesteadRecord>
  <mnr-ptx:PropertyTaxAssessmentYear>2025</mnr-ptx:PropertyTaxAssessmentYear>
  <Homesteaders>
    <Homesteader>
      <PersonFullName>Mary Smith Lot# XXXX</PersonFullName>
      <PersonSSN>
        <PersonSSNID>XXXXXXXXX</PersonSSNID>
      </PersonSSN>
      <ContactAddress>
        <AddressFullText>PO Box 17370, Saint Paul, MN 55117-0370</AddressFullText>
      </ContactAddress>
    </Homesteader>
  </Homesteaders>
  <mnr-ptx:SafeAtHomeIndicator>true</mnr-ptx:SafeAtHomeIndicator>
  <mnr-ptx:HomesteadTypeCode>non-agricultural</mnr-ptx:HomesteadTypeCode>
  .....
  <HomesteadParcels>
    <HomesteadParcel>
      <mn:ParcelID>999999999</mn:ParcelID>
      <UniqueTaxingArea>
        <mnr-ptx:MNCountryID>XX</mnr-ptx:MNCountryID>
        <mnr-ptx:MNCityTownID>9999</mnr-ptx:MNCityTownID>
        <mnr-ptx:MNSchoolDistrictID>9999</mnr-ptx:MNSchoolDistrictID>
        <mnr-ptx:UniqueTaxingAreaSubID>99</mnr-ptx:UniqueTaxingAreaSubID>
      </UniqueTaxingArea>
      .....
      <CountyPropertyTaxStatement>
        <mn:ParcelID>999999999</mn:ParcelID>
        <TaxStatementName>
          <PersonFullName>Mary Smith Lot# XXXX</PersonFullName>
        </TaxStatementName>
        <TaxStatementAddress>
          <AddressFullText>PO Box 17370, Saint Paul, MN 55117-0370</AddressFullText>
```

Finally, note that the `<MNParcelAddresses>` data elements are optional, but if included for the SAH participant, these have the same guidelines as the `<ContactAddress>` data elements explained here.

The Importance of the Cross-County Indicator

The cross-county indicator is a part of every homestead record. It indicates if a homestead crosses county boundaries and can be “true” or “false”:

```
<HomesteadCrossCountyIndicator>true</HomesteadCrossCountyIndicator>
<HomesteadCrossCountyIndicator>false</HomesteadCrossCountyIndicator>
```

The value of this indicator affects how some of the other data in the homestead is evaluated. This will be seen in the following points.

The Base Parcel Indicator

It is very important to have the cross-county indicator accurately represented for each homestead in view of its importance to the base parcel indicator:

```
<ParcelHomesteadBaseIndicator>true</ParcelHomesteadBaseIndicator>  
<ParcelHomesteadBaseIndicator>>false</ParcelHomesteadBaseIndicator>
```

- If the cross-county indicator is “false”, there must be a base parcel for the homestead.
- If the cross-county indicator is “true”, there may or may not be a base parcel. This value means the homestead crosses county boundaries, and the base parcel may not be in the submitting county.
- In either case, there cannot be more than one base parcel for a homestead.

EMV and TMV Homestead Totals

The cross-county indicator is also important for the homestead EMV and TMV totals at the end of each homestead record. For homesteads linked across counties, this total includes current payable year value of all classifications in all parcels in all counties linked to the homestead:

```
<HomesteadTotalEstimatedMarketValueAmount>...</HomesteadTotalEstimatedMarketValueAmount>  
<HomesteadTotalTaxableMarketValueAmount>.....</HomesteadTotalTaxableMarketValueAmount>
```

- If the cross-county indicator value is “false”, the classification EMVs and TMVs must add up to this total.
- If the cross-county indicator value is “true”, the classification sums do not need to add up the total since the parcels and classifications in the other county are not in the data submission from the submitting county.

The Requirements for Agricultural/Non-Agricultural Homesteads and Linked Parcels

The RP Homestead data file must include both agricultural and non-agricultural homesteads. In addition, the data file must contain some homesteads with linkage. Neither of these requirements apply to the MH data.

Name and Address Data

The name and address data elements must have data. Blank data elements will cause a data file rejection.

Parcels to Include or Not Include

Homestead data files report homesteads as the primary unit of each record. XML allows reporting of multiple parcels for each homestead. Homestead data files must include all homestead parcels located in the county, in the respective RP and MH data files. For homesteads that extend across different counties, each county should only report the parcels located within their county. If the submitting county is not the base county for the homestead, report the SSN if known. Use element `<ParcelHomesteadBaseIndicator>` to identify the parcel status as the base parcel (“true”) or not the base parcel (“false”).

Homesteaders to Include

The CR-H homestead application form is used to apply for homestead status with the county. This CR-H application form requires that an owner’s spouse be reported by name and SSN or ITIN, as well as requiring disclosure if a spouse is non-occupying. In the Homestead data files, the default status for a spouse is occupying. The data element to represent the non-occupying spouse is optional in the sense that it may be left off if there is not a non-occupying spouse situation with the homestead. If the county has no case of a non-occupying spouse, it need not appear at any point, or it may appear with every homestead with a “false” value. This is how to present the non-occupying spouse data element in the data:

The person who lives there and has a non-occupying spouse will have this value for the indicator:
<HomesteadNonOccupyingSpouseIndicator>false</HomesteadNonOccupyingSpouseIndicator>

The non-occupying spouse of this person would have this value for that indicator:
<HomesteadNonOccupyingSpouseIndicator>true</HomesteadNonOccupyingSpouseIndicator>

All qualified homesteaders must be reported. Create a separate <Homesteader> element for each of the following as reported on the homestead application:

- Occupying owner
- Occupying spouse of an owner
- Non-occupying spouse of an owner
- Occupying qualifying relative
- Occupying spouse of a qualifying relative
- Non-occupying spouse of a qualifying relative

Relative Homesteads

Report relative homesteads. Use this data element:

<Homestead100PercentRelativeIndicator>true</Homestead100PercentRelativeIndicator>
<Homestead100PercentRelativeIndicator>false</Homestead100PercentRelativeIndicator>

This will report a homestead occupied entirely by a relative (“true”) or if an owner also occupies the property and has claimed homestead with the relative (“false”).

When an owner is occupying the property, the owner is eligible for a property tax refund. A homestead occupied only by a relative is **not** eligible. This homestead should still be in the data file. PTR eligibility is not a basis for exclusion from the Homestead data file.

Market Values and Tax Amounts

Report tax amounts as dollars and cents. Report market values as whole dollars. **Do not** include dollar signs or commas. **Do** include the decimal point if data includes dollars and cents.

SSN and ITIN

It is critical that these are reported correctly in the Homestead data submissions. These data values enable the PTR matching and Duplicate finding processes. Here are the important details about the SSN and ITIN values in the Homestead data:

- The cross-county and base parcel indicators have an impact on the SSN/ITIN values that are accepted. If the base parcel is within your county, it is understood that the county knows the correct SSN or ITIN values.
- SSNs and ITINs must be identified correctly. For example, if a field is identified as an SSN, but the leading digit is a 9, the submission will be rejected. SSNs do not start with 9. ITINs start with 9.
- SSN and ITIN values must be exactly 9 figures long and can only be constructed from the digits 0-9.
- There are no “dummy” ITINs, but two kinds of dummy SSNs are acceptable in the right circumstances:

- 1) "11111111" can be used for the circumstance of a religious-exception homestead where there is a religious prohibition against accepting an SSN or ITIN. Such homesteads are fine, and it has long been an accepted policy to grant homestead status in these circumstances. It can also be used for some complex agricultural homesteads where there is more than one base parcel in different counties, and the use of the SSN might create a false duplicate homestead. These uses should not be common.
- 2) "22222222" can be used for circumstances when there is a cross-county homestead, and the base parcel is in another county. The submitting county may not know the SSN of these individuals so the all 2s value can be used as stand-in. This is a situation where the cross-county and base parcel indicators are important. This dummy SSN can also be used when there is a two-person homestead where one of the people does not have an SSN or ITIN.

Application of Homestead Standards Based on the SSN and ITIN:

An individual must have a valid SSN or ITIN to have homestead status. To determine homestead status for couples, see the chart below. Note that a 50% or 100% homestead are not differentiated in the Homestead data:

Spouse 1	Spouse 2	Homestead
SSN	SSN	100%
ITIN	ITIN	100%
ITIN	SSN	100%
SSN or ITIN	Nothing	50%
Nothing	Nothing	Non-Homestead

File Organization and Structure

Cardinality

The schema defines XML tags or names of data elements included in the file. Data elements must follow the organizational pattern described by the schema. The schema also describes the cardinality of data elements. Cardinality describes the number of occurrences of a data element. Here are the different cardinalities:

- **Zero-to-one:** minimum number of occurrences is zero but may be one.
- **Zero-to-many:** minimum number of occurrences is zero but there may be many occurrences.
- **One:** One occurrence must be provided. This is the default cardinality.
- **One-to-many:** One occurrence must be provided but an unlimited number of occurrences are allowed.
- **One-to-two:** One occurrence must be provided but not more than two occurrences.
- **Two:** Two occurrences must be provided.

Example Header

Here is an example of a header, with separate lines for each element for clarity. Note that the XSD file once labeled as “homestead-ptr.xsd” is now “homestead.xsd”:

```
<?xml version="1.0" encoding="UTF-8"?>
<HomesteadRecordsDocument
xsi:noNamespaceSchemaLocation    = "homestead.xsd"
xmlns:mn                        = "http://data.state.mn.us"
xmlns:mnr                       = "http://revenue.state.mn.us"
xmlns:mnr-ptx                   = "http://proptax.mdor.state.mn.us"
xmlns:xsi                       = "http://www.w3.org/2001/XMLSchema-instance">
```

Data Elements with Instructions

Data elements are bold. Associated XML tags are in brackets. Brief descriptions are included.

Homestead File <HomesteadRecordsDocument>

See the example of a header provided previously.

Meta Data <MetaData>

Set of elements describing contents of the file or document, defined by the next 4 elements.

Homestead Schema Version <HomesteadSchemaVersionText>

Identifies the version of the schema. 2025 submissions must use “2025a”.

Homestead Schema Correction <HomesteadSchemaRevisionText>

OPTIONAL: An optional element used only as directed in the event of an incorrect schema.

Homestead Document Type <HomesteadDocumentTypeCode>

Identifies the type of XML document. The value of this element should be one of the following codes:

- **homestead-real-personal**
Homestead data file containing all real-personal property homestead records
- **homestead-manufactured-home**
Homestead data file containing only manufactured home homestead records

County Code ID <MNCountyID>

Two-digit numeric identifier of a Minnesota county or the City of St. Cloud.

Homestead Record <CountyHomesteadRecord>

Cardinality: One-to-many

Homesteader and associated property data for each homestead is presented. Each record in the file will describe a homestead, not a specific parcel or person. One or more homesteaders and one or more parcels may be associated with a homestead, but the unit of each record is homestead.

Assessment Year <PropertyTaxAssessmentYear>

Year the value of a property is established. For RP homesteads, the AY is the year prior to the payable year (PY). For MH homesteads, the AY is the same as the PY. The 2025 RP Homestead data file will use the AY 2024. The 2025 MH Homestead data file will use AY 2025.

All Homesteaders <Homesteaders>

Cardinality: One-to-many

This defines the list of homesteaders mentioned on the CR-H form.

Each Homesteader <Homesteader>

Each individual homesteader from the CR-H form.

Names

There are two methods to list names:

- **Preferred method**
 - **Person Name** <PersonName>
 - **Last Name** <PersonSurName>
 - **First Name** <PersonGivenName>
 - **Middle Name** <PersonMiddleName> OPTIONAL
- **Alternative method**
 - **Full Name** <PersonFullName> The complete name

Social Security Number (SSN) / Individual Tax Identification Number (ITIN)

Homesteaders are identified by SSN or ITIN. Report SSN values in the SSN field, and report ITINs in the ITIN field.

Do not enter an SSN into the ITIN field or an ITIN into the SSN field.

- **SSN method:**
 - **Person Social Security Number** <PersonSSN>
 - **Social Security Number** <PersonSSNID>
Homesteader's SSN. **Do not include dashes.**
 - **Social Security Trailer Digit** <PersonSSNTrailerID> OPTIONAL
Sequence number added as a suffix to a social security number to associate an individual with another person. An SSN followed by a trailer digit maybe used on a homestead application.
- **ITIN method:**
 - **Taxpayer ID** <PersonTaxpayerID>
Homesteader's ITIN. **Do not include dashes, do not use dummy value.**

Non-Occupying Spouse Indicator <HomesteadNonOccupyingSpouseIndicator>

This was discussed previously.

Counties must report non-occupying spouses as homesteaders in Homestead data.

Contact Address <ContactAddress>

Address for a person listed as a homesteader. There are two methods to list the address:

- **Preferred method**
 - **Address** <Address>
 - **Street Address** <StreetFullText>
 - **City Name** <LocationCityName>
 - **State** <LocationStateName> The official two-letter postal code
 - **Zip Code** <LocationPostalCodeID>
 - **Country Name** <LocationCountryName> OPTIONAL
- **Alternative method**
 - **Address Full Text** <AddressFullText> The complete address

Safe at Home Indicator <SafeAtHomeIndicator>

See the previous section for discussion of SAH. It is important to follow the prescribed method of expressing the data for a participant in the SAH program. See page 5 and contact the Homestead team if there are questions.

Homestead Type <HomesteadTypeCode>

Specifies type of homestead but note “manufactured-home” is only used in MH Homestead data. These are the valid type codes:

- actively-farming
- agricultural
- non-agricultural
- manufactured-home

100% Relative Homestead Indicator <Homestead100PercentRelativeIndicator>

Indicates a homestead is entirely a relative homestead. A homestead with partial relative must have a value of false. Homesteads that are 100% relative are not eligible for PTR but should still be in the Homestead data.

Cross-County Homestead Indicator <HomesteadCrossCountyIndicator>

Indicates if the homestead has one or more parcels in another county. This is an important data element since it determines how other data values are evaluated.

All Parcels <HomesteadParcels>

Full list of parcels of land associated with a homestead.

Each Parcel <HomesteadParcel>

Cardinality: One-to-many

Individual parcels of land associated with the homestead.

Parcel Identification Number <ParcelID>

Parcel identification number, often referred to as a PID or PIN.

Unique Taxing Area <UniqueTaxingArea>

Identifies the distinct UTA (a geographic area subject to the same set of tax rates) for the parcel.

County Code ID <MNCountyID>

Two-digit ID assigned to Minnesota counties.

City/Town ID <MNCityTownID>

Four-digit ID for townships and cities.

School District ID <MNSchoolDistrictID>

Four-digit ID assigned for school districts.

Subcode ID <UniqueTaxingAreaSubID>

Number assigned to geographic areas that have the same county, city/township, and school district but different tax rates.

Parcel Address Data <MNParcelAddresses> OPTIONAL

Address of Property <MNParcelAddress>

Specific MN Address <MNAddress>

- **Street Address** <StreetFullText>
- **City Name** <LocationCityName>
- **Zip Code** <LocationPostalCodeID>

This data element is entirely optional. A parcel may not have an address. Note the full-text address alternative is not available for this data element.

Base Parcel Indicator <ParcelHomesteadBaseIndicator>

Indicates the parcel is a base parcel for the homestead record. A homestead with one parcel in the county homestead record must have a value of “true” unless it is cross-county. The value of this data element has an important relationship with cross-county indicator, as noted previously. For a homestead record, there can only be one parcel with a base indicator value of “true”.

Parcel Descriptors <ParcelNoteText> OPTIONAL

Note or remark associated with a parcel to use in resolving duplicates, e.g., flag splits, combines, or any other meaningful descriptor. Another use of this data element is as an alternative method to convey the actively-farming homestead. The homestead type (<HomesteadTypeCode>) would be agricultural, but “actively-farming” would be placed in the parcel note text data field.

Tax Statement Data <CountyPropertyTaxStatement>

Information that appears on a county property tax statement.

Parcel Identification Number <ParcelID>

The parcel’s identifier number, referred to as a PID or PIN.

Tax Statement Name <TaxStatementName>

Name on the county property tax statement.

- **Preferred method**
 - **Person Name** <PersonName>
 - **Last Name** <PersonSurName>
 - **First Name** <PersonGivenName>
 - **Middle Name** <PersonMiddleName> OPTIONAL
- **Alternative method**
 - **Full Name** <PersonFullName> The complete name

Tax Statement Address <TaxStatementAddress>

Address on the county property tax statement.

- **Preferred method**
 - **Address** <Address>
 - **Street Address** <StreetFullText>
 - **City Name** <LocationCityName>
 - **State** <LocationStateName> The official two-letter postal code
 - **Zip Code** <LocationPostalCodeID>
 - **Country Name** <LocationCountryName> OPTIONAL
- **Alternative method**
 - **Address Full Text** <AddressFullText> The complete address

Property Values and Tax <PropertyValuesAndTax>

Cardinality: Two

Property values and taxes payable amounts for current and prior payable tax years. The sequence of elements will be reported twice: once for current payable year and once for prior payable year. If the parcel number did not exist in the prior year, use the current property class in reporting prior year data, along with zero values. If the parcel was not a part of the homestead in the prior year, report the classification and values it had in the prior year.

Property Taxes Payable Year <PropertyTaxPayableYear>

- 2025 current payable year
- 2024 prior payable year

Property Taxes Payable Amount <PropertyTaxPayableAmount>

Amount of property tax for the payable year. Do not include dollar signs or commas.

Market Value by Class <ValueByClassification>

Cardinality: One-to-many

Valuations by classification for a payable year. Do not include dollar signs or commas.

Report once for each classification on the parcel as identified on the property tax statement. For current payable year, the sum of value elements should match the amount for that element on the tax statement. The value for each class must be provided. If not a cross-county homestead, the sum of the classification EMVs/TMVs must equal the total homestead EMV/TMV at the end of the homestead record.

Note: There were two new property tax classes for AY 2024. The old class 4d has been broken out into 4d(1) and 4d(2). The old 4d will be 4d(1), and the classification code for 4d will be the same for 4d(1). The arrangement is as follows:

4d(1): low-income-rental

4d(2): homestead-community-land-trust-unit

Parcel Classifications <PropertyTaxClassCode>

There were two new property tax classes for AY 2024: 4d(1) and 4d(2). All codes must be lowercase.

Parcel Classification Table for <PropertyTaxClassCode>		
Code	Short Description	Class
residential-homestead	Residential Homestead	1a
class1b-homestead	Blind/Disabled Homestead	1b
class1c-resort	Homesteaded Resort	1c
housing-seasonal-farm	Housing for Seasonal Farm Workers	1d
agricultural-homestead	Agricultural Homestead	2a
ag-nonhomestead-land	Non-Homestead Agricultural Land	2a
farm-entity-tier1-2a	Farm Entities 1 st Tier 2a	2a
rural-vacant-homestead	Rural Vacant Homestead	2b
rural-vacant-nonhomestead-land	Non-Homestead Rural Vacant Land	2b
farm-entity-tier1-2b	Farm Entities 1 st Tier 2b	2b
managed-forest	Managed Forest Land	2c
private-airport	Private Airport	2d
aggregate-deposit	Unmined Commercial Aggregate Deposit	2e
commercial	Commercial	3a
industrial	Industrial	3a
public-utility	Public Utility	3a
apartment	Apartment (4+ units, including private for-profit hospitals)	4a
res-nonhomestead-4b	Residential Non-Homestead (1-3 units not 4bb or SRR)	4b(1)
unclass-manufactured-home	Unclassified Manufactured Home	4b(2)
res-nonhomestead-on-ag-4b	Residential Non-Homestead on agricultural land (2 or 3 units)	4b(3)
unimproved-residential	Unimproved residential	4b(4)
nonhomestead-single-res-4bb	Non-homestead Qualifying Single Residential Unit	4bb(1)
nonhomestead-single-ag-4bb	Non-homestead Qualifying Single Agricultural (HGA) Unit	4bb(2)

Parcel Classifications (continued)

Parcel Classification Table for <PropertyTaxClassCode>		
Code	Short Description	Class
nonhomestead-condo-storage-4bb	Non-homestead Qualifying Condominium Type Storage Unit	4bb(3)
resort	Commercial Seasonal Residential Recreational (Resort)	4c(1)
qualifying-golf-course	Qualifying Golf Course	4c(2)
non-profit-csoo-1nr	Non-Profit Community Service Oriented Organization (Non-Revenue)	4c(3)(i)
non-profit-csoo-2do	Non-Profit Community Service Oriented Organization (Donations)	4c(3)(ii)
student-housing	Post-Secondary Student Housing	4c(4)
manufactured-home-park	Manufactured Home Park	4c(5)(i)
mh-park-cooperative-over50	MH Coops over 50% Shareholders	4c(5)(ii)
mh-park-cooperative-50orless	MH Coops 50% or Less Shareholders	4c(5)(ii)
mh-park-class-one	Manufactured Home Park – Class One	4c(5)(iii)
metro-non-profit-recreation	Metro Non-Profit Recreational Property	4c(6)
hangars-leased-land	Certain Non-Comm Aircraft Hangers and Land: Leased Land	4c(7)
hangars-private-land	Certain Non-Comm Aircraft Hangers and Land: Private Land	4c(8)
bed-and-breakfast	Bed and Breakfast	4c(9)
restaurant-lake	Seasonal Restaurant on a Lake	4c(10)
marina	Qualifying Marina	4c(11)
seasonal	Non-Commercial Seasonal Residential Recreational (Cabin)	4c(12)
low-income-rental	Qualifying Low-Income Rental Housing (starting in 2024)	4d(1)
homestead-community-land-trust-unit	Qualifying Homestead Unit in Community Land Trust (2024)	4d(2)
unmined-ore	Unmined Iron Ore and Low-Grade Iron-Bearing Formations	5(1)
class5-all-other	All Other Property Not Otherwise Classified	5(2)
not-available	Use for new and reconfigured parcels	N/A

Parcel New Improvement Expired Exclusion Amount <ParcelNewImprovementExpiredExclusionAmount>

Value of new improvements or additional taxable value due to expiring valuation exclusions for certain improvements. If multiple classifications exist on a parcel, this amount is the parcel new improvement amount for the associated <PropertyTaxClassCode>.

Estimated Market Value <ParcelEstimatedMarketValueAmount>

Estimated market value for the <PropertyTaxPayableYear> reported. If multiple classifications exist on a parcel, amount is the estimated market value for the associated <PropertyTaxClassCode>.

Taxable Market Value <ParcelTaxableMarketValueAmount>

Taxable market value for the <PropertyTaxPayableYear> reported. If multiple classifications exist on a parcel, amount is the taxable market value amount for the associated <PropertyTaxClassCode>.

Current Year QTA <PropertyTaxCurrentYearQualifyingTaxAmount>

Amount of qualifying tax for current payable year. Line 1 of property tax statement.

Special Refund QTA <PropertyTaxSpecialRefundQualifyingTaxAmount>

Prior year tax used in calculating special property tax refund for current payable year. Line 2 of the property tax statement.

Tax Delinquency Indicator <PropertyTaxDelinquentIndicator>

Indicates delinquent property taxes, may be "true" or "false".

Total EMV <HomesteadTotalEstimatedMarketValueAmount>

Total estimated market value of a homestead. For homesteads linked across counties, includes EMVs of all the parcels in all counties linked to the homestead. If not cross-county, the classification EMVs should sum to this figure.

Total TMV <HomesteadTotalTaxableMarketValueAmount>

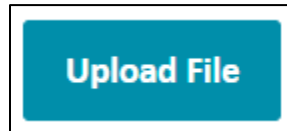
Total taxable market value of a homestead. For homesteads linked across counties, includes TMVs of all the parcels in all counties linked to the homestead. If not cross-county, the classification TMVs should sum to this figure.

How to Submit Your Homestead Data File

This section is intended to help you with submitting Homestead data files to the Minnesota Department of Revenue. The [homestead location](#) on the Revenue website has a link to the Virtual Rooms and also the updated schema.

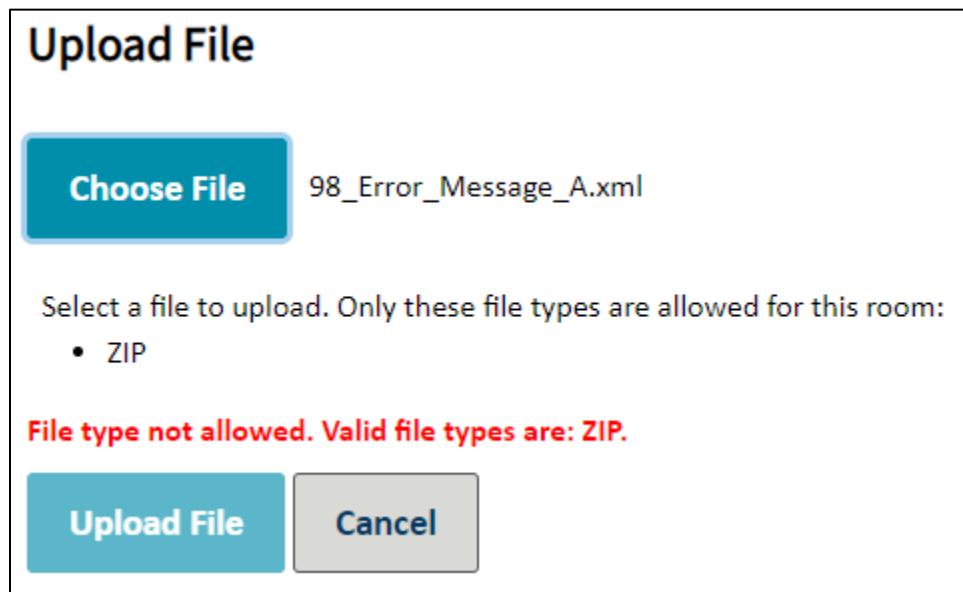
Submitting Data Files

Whether you are using the testing room or the production room, once you have entered the room, look for the upload button on the left side of the screen:



Must be a Zipped XML File

Only a zipped XML data file is accepted. Zipping a txt file, or an unzipped XML data file will generate an error message. This error message came because of attempting to submit an unzipped XML data file:



Duplicate File Submission

A duplicate file submission error is when your data submission gets rejected because the name of the file has been seen before. “Duplicate” has nothing to do with Duplicate Homestead data. This may occur even if you have not made a previous submission for this year. This error can occur with either RP or MH data submissions. This simply means that a previous data file was received at some point in the past that had the same name. Including the current payable year in the data file will help prevent this problem. Note that this problem refers to the name of the internal XML data file, not the name of the zipped file. You can see this outcome in the Submission Status column:

Submission Status
Rejected Duplicate File

Once a Data File is Submitted

When a data file has been submitted, there are four stages for a successful submission: received, processing, validated, and completed. You can see the current stage your submission by looking at the Submission Status column. One important note is the stages will **not** change in front of you. **Use the refresh button.** Depending on the data, the status may switch back to processing from the validation stage. This will be the first stage:

Submission Status
Received

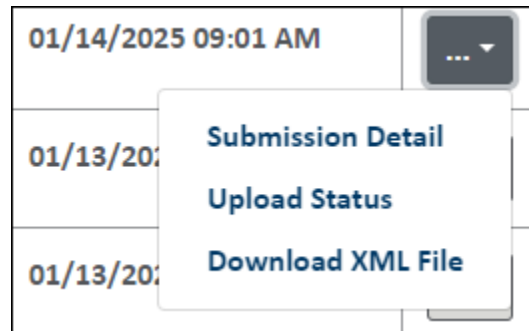
Watch for the Result

Click the refresh button until you can see the result, which be “Complete” or “Rejected”. This may take 10 minutes or a few hours, especially for a larger county. If it seems to be stuck in the “Processing” stage for an hour or more, or there is an internal error message, please contact the homestead team. Remember to use the refresh button to see the stages change. There will be an automated e-mail to the submitter that will reveal the outcome. This is the desired result:

Submission Status
Complete

Seeing the Error Report

If you get a rejection, you can see the error report. Go to the “View Details” column and access the pull-down menu. Choose the middle option or “Upload Status”. This will provide an error report in HTML format, which is user-friendly. “Submission Detail” will simply provide information on the stages of the data file processing, as described previously. “Download XML File” will provide the error report in XML format, which will be harder to follow than the HTML document. Once you choose the Upload Status button, a downloads menu will appear in the upper right of the screen where you can open or save the error report:



Information about Errors

There are two levels of errors after a data file has been received: schema errors and business rule errors. The schema is about the data construction and organization. This involves issues such as the data elements that are required, the order of the data elements, and the format of the data. Business rules are about the data values meeting requirements and making sense. The data submission is evaluated first to see if it matches the schema, and then is checked to determine compliance with business rules. You can tell the nature of the errors by looking at the “Error Category” column of the error report. The errors will be labeled this way:

Error Category	Error Category
SCHEMA VALIDATION	INCORRECT DATA

Evaluation of a data file submission occurs in this order: schema rules first and business rules second. The schema must be validated before the business rules are checked. As an example, if you make a submission that was rejected because of one schema violation, and it is fixed, the next submission may be rejected because of multiple business rule violations. These were not seen previously because the schema check failed. Schema and business rule errors will not appear together in the same error report. One final note is that the error report stops at 1,000 errors.

Example of a Schema Error

In this example, notice the `<PersonName>` data element is not completed by the closing `</PersonName>`:

```
<Homesteader>
  <PersonName>
    <PersonSurName>SMITH</PersonSurName>
    <PersonGivenName>JOHN</PersonGivenName>
    <PersonMiddleName>PAUL</PersonMiddleName>

  <PersonSSN>
```

It will produce this output on the error report:

Error Message
cvc-complex-type.2.4.d: Invalid content was found starting with element 'PersonSSN'. No child element is expected at this point.

The problem is that all the possible child elements of `<PersonName>` were used. It encountered another child element that should not be there because the `<PersonName>` data element had not been completed.

Example of a Business Rule Error

In this example, the dummy SSN value of "22222222" was intended for the `<PersonSSNID>` data element:

```
<Homesteader>
  <PersonFullName>ELMER JONES</PersonFullName>
  <PersonSSN>
    <PersonSSNID>22222222</PersonSSNID>
  </PersonSSN>
  <ContactAddress>
```

This is how the error is reported on the error report:

Error Message
Error on line: 94: Invalid format for Social Security Number = 22222222
Error: The Homesteaders record starting on line: 81 lacks a valid SSN

There are two problems here. One is that the dummy SSN had 8 figures rather than 9. Also, a homestead cannot be based only a dummy SSN of all 2s, let alone an incorrect dummy value. Line 94 has the eight-figure dummy SSN, but the homesteaders record started on line 81. The two errors could be fixed by a valid SSN value, or if it is a cross-county homestead where the base parcel is in another county, this could be fixed by correcting that indicator. A dummy SSN value will also need to be 9 figures long.

Missing Required Element

Required elements must be included. A problem can be seen in this example where the required element `<PersonSurName>` is missing:

```
<Homesteader>
  <PersonName>
    <PersonGivenName>JOHN</PersonGivenName>
    <PersonMiddleName>PAUL</PersonMiddleName>
  </PersonName>
```

This will be shown on the error report in the following manner:

Error Message
cvc-complex-type.2.4.a: Invalid content was found starting with element 'PersonGivenName'. One of '{personSurName}' is expected.

Missing Data in Element

Most elements must have data included within a tag. A problem of this nature can be seen in this example where `<PersonSurName>` is present, but it is blank:

```
<Homesteader>
  <PersonName>
    <PersonSurName></PersonSurName>
    <PersonGivenName>JOHN</PersonGivenName>
    <PersonMiddleName>PAUL</PersonMiddleName>
  </PersonName>
```

This is how the error is reported on the error report:

Error Message
cvc-minLength-valid: Value with length = '0' is not facet-valid with respect to minLength '1' for type '#AnonType_PersonSurNamePersonNamePersonType'.
cvc.type.3.1.3: The value '' of element 'PersonSurName' is not valid.

Wrong Schema Year

Every year the schema version is updated and is reflected by using the current payable year. **This must be correct in your data submission.** This year, the correct schema version is “2025a”. If this is incorrect, it will cause a schema violation and a rejection:

Error Message
cvc-elt.5.2.2.2.2: The value '2024a' of element 'mnr-ptx:HomesteadSchemaVersionText' does not match the {value constraint} value '2025a'.

Invalid Enumerations Values for Elements with Defined Choices

Some elements have a set list of allowable values or specific enumerations.

Example: `<HomesteadDocumentTypeCode>` has two possible acceptable values in Homestead data:

- homestead-manufactured-home
- homestead-real-personal

What happens some other value is used? It’s a schema error and the data submission will be rejected. Here is an example if the old PTR document type is used, the namespaces are not shown in this XML coding:

```
<MetaData>  
<HomesteadSchemaVersionText>2025a</HomesteadSchemaVersionText>  
<HomesteadDocumentTypeCode>property-tax-refund-real-personal</HomesteadDocumentTypeCode>
```

Error Message
cvc-enumeration-valid: Value 'property-tax-refund-real-personal' is not facet-valid with respect to enumeration '[homestead-real-personal, homestead-manufactured-home]'. It must be a value from the enumeration.
cvc-type.3.1.3: The value 'property-tax-refund-real-personal' of element 'mnr-ptx:HomesteadDocumentTypeCode' is not valid.

Property Values and Tax

For data elements that must have a money value, data must be present. If there is truly no data, the value should be set to zero. The homestead schema requires two property values and taxes for current and prior year. If prior year values do not exist, data elements for the prior year must be reported and the value set to zero. Here is an example of the schema error that can result from having no data for one of these fields:

```
<mnr-ptx:HomesteadTotalEstimatedMarketValueAmount></...TotalEstimatedMarketValueAmount>  
<mnr-ptx:HomesteadTotalTaxableMarketValueAmount>220400</...TaxableMarketValueAmount>
```

Error Message
cvc-datatype-valid.1.2.1: '' is not a valid value for 'decimal'.
cvc.type.3.1.3: The value '' of element 'mnr-ptx:HomesteadTotalEstimatedMarketValueAmount' is not valid.

Non UTF-8 Characters

Only 8-bit ASCII UTF characters are allowed. Non-UTF characters result in a failed validation. Here are examples of such non-UTF characters:

- “ ” Smart quotes
- ¶ Paragraph marks
- Boxes

Escape Characters

These characters may not be included in the value of a data element:

- < Less than
- > Greater than
- ' Single quote
- " Double quote

Final Note

This document cannot explain all the possible errors or things that can go wrong with your data submission. The best advice is to test your data file by making test submissions. There are three levels your data submission must cross before reaching completion:

- 1) Being received: If the data file is not XML, is not zipped, has a duplicated name, or other problems, it will bounce, and not be received. It will leave an error message, but not an error report for you to examine. We at Revenue will not be able to see the data.
- 2) Schema validation: This makes sure the data has the data elements needed, the correct order of data elements, and the correct data formats. This kind of error means the data was received but had problems that prevented the data from being understood. There is an error report that can be examined. A missing data element is an example.
- 3) Business rules: Once the schema validation occurs, the data file can be read, but the business rules check will make sure the data makes sense and is logical. A letter in the SSN data field would be an example.



Date: July 9, 2024

To: County and City Assessors, Auditors, and Treasurers

From: Property Tax Division

Processing Homestead Applications and Reporting Homestead Data

To ensure uniformity in administration, reporting of homestead data, and proper administration of the Property Tax Refund, this memo will inform you of changes to the Homestead Data File submissions beginning in 2025 and will clarify the definition and use of “mid-year” homestead status.

The 2025 Homestead Data File

Eligibility for a property tax refund requires ownership and occupancy on January 2 of the tax payable year. To ensure that eligibility for a refund is accurately reported in the 2025 Homestead Data File:

- **Report the name and SSN (or ITIN) of the person(s) homesteading as of January 2, 2025.**
- Include parcel data only for those homesteads that were occupied on January 2, 2025.
- The Homestead Data File should include all homesteads as of January 2, 2025, regardless of eligibility for a refund (i.e., include relative homesteads).
- Mid-year homesteads for assessment 2025 should not be included in the 2025 Homestead Data File.

Since January 2, 2025, is also the date that would be used for the 2025 Duplicate Homestead Data File, **Duplicate Homestead data submissions will no longer be required.** Duplicate Homestead reports will still be produced by the Department of Revenue for each county using the homestead data in the Homestead Data File, formerly referred to as the PTR Homestead Data File.

Please work with your vendors to update programming and make necessary changes.

What is Not Changing?

The Real-Personal Homestead Data File will still be due by April 30, 2025, and the Manufactured Home Homestead Data File will still be due by July 31, 2025.

There are no changes in the actual data composition as compared to the current PTR Homestead Data File. The data structure, data elements, and schema remain the same.

When to Change a Social Security Number (SSN) or Individual Tax Identification Number (ITIN)

To ensure accurate data is being reported on the file, counties should not change the SSN or ITIN associated with a homestead during a given assessment year, regardless of any change in ownership.

Example: A home is owned and occupied by Bob on January 2, 2025, and receives homestead. In June, Sue buys the home, occupies the property, and applies for homestead. Bob's SSN or ITIN should stay associated with the homestead for all of assessment year 2025. Sue's SSN would then be associated with the homestead starting in the 2026 assessment.

What is a Mid-Year Homestead?

A **mid-year** homestead is when:

1. a property is not classified as homestead on January 2 of the assessment year, and
2. an application for homestead is filed by the property owner and approved by the county assessor.

This can occur in one of the following situations:

- a new home is built on a vacant site after January 2, occupied by the new owner, a homestead application is filed by December 31 and homestead has been approved.
- a non-homestead property is purchased and occupied by a new owner (or relative) who meets the qualifications for homestead by December 31.
- a home that receives a fractional homestead on January 2 is purchased by an owner who qualifies for a full homestead by December 31.

Mid-year homesteads do **not** include properties that are classified as homestead on January 2 of an assessment year and transfer ownership to a new owner who applies for homestead in the same assessment year. This is because the property was already receiving homestead on January 2, by the original owner.

Examples:

1. Property is homestead on January 2, 2025, by Phil. Phil sells the property to Bob on January 3, 2025. Bob applies and is approved for homestead by December 31, 2025. This is not a mid-year homestead and should be treated as a full year homestead. Phil's information should remain in the system for Homestead Data File reporting purposes as the qualifier for property tax refund in 2025.
2. A home is rented out to a non-relative and is not receiving homestead on January 2, 2025. Fred purchases and occupies the property in March 2025 and is approved for homestead by December 31, 2025. Fred would receive a mid-year homestead for assessment year 2025 and the homestead should not be included in the 2025 Homestead Data File.
3. A home is owned and occupied by Bob on January 2, 2025, and receives homestead. In June 2025, Sue buys the home, occupies the property, and applies for homestead. This is not considered a mid-year homestead because the property was already homesteaded on January 2, even if it was by another owner. Bob's information should remain in the system for Homestead Data File reporting purposes as the qualifier for property tax refund in 2025.

Who Can I Contact with Questions?

For questions about homestead applications and “mid-year” homesteads, contact proptax.questions@state.mn.us.

For questions about the Homestead Data File and Duplicate Homestead reports, contact homestead.match@state.mn.us.