



Board of Commissioners

***** TRUTH IN TAXATION PUBLIC MEETING *****

Wednesday, December 11, 2024

6:00 p.m.

Carlton County Transportation Building

1630 County Road 61, Carlton, MN 55718

1. Brief overview of the property tax system (information included with agenda)
 - a. Fact sheets
 - b. Levy information
 - c. Individual statements
2. Review of the proposed 2025 Budget
 - a. 2025 Proposed Budget
 - b. 2025 Levy Comparison by Department
 - c. Major factors affecting the budget
 - d. Who has taxing authority
3. Property tax refunds, property tax deferral for senior citizens, renter's rebate
4. Public comments and questions
5. Acknowledgment of written comments received
6. Adoption of the Final 2025 Carlton County Budget and Levy will take place at the December 23, 2024, 4:00 p.m. Adjourned Board Meeting held at the Transportation Building Meeting Room.

Meeting Purpose

This meeting is held annually to allow opportunity for the County Commissioners to receive public input regarding the County Budget and County Levy for the upcoming Tax Payable Year prior to final budget adoption.

County Budget = Summary of planned financial revenues & expenditures for future operations.

County Levy = County property tax collected to fund government operations.

Understanding Property Taxes

1

Property Tax Fact Sheet 1

Fact Sheet

This fact sheet explains why we have property taxes and how they are calculated for your property. It is one of a series of fact sheets designed to help you understand Minnesota’s property tax system.

Why do we have property taxes?

Local property taxes help fund local programs and services, such as public schools, fire and police protection, streets, libraries, and more. Property taxes fund school districts, towns, cities, counties, and other special taxing districts.

Some properties – including seasonal/cabin and commercial/industrial – are also subject to a state-level property tax. This “state general tax” goes into the state general fund.

Property taxes are generally a more stable source of revenue than sales or income taxes. Property taxes are less susceptible to economic, income, or spending trends.

What affects my property tax bill?

A number of things can affect your property tax bill, but local government spending and non-tax revenues will affect it the most. In general:

- Your property taxes may go up if local governments raise spending or receive less non-tax revenue (such as state aid).
- Your property taxes may go down if local governments reduce spending or receive more non-tax revenue.

Each year, local governments determine how much property tax revenue is needed to cover their spending – the **levy** (budget).

The value and classification (type) of property are used to determine your share of the levy. Other things – including programs that defer or reduce your property tax – also play a role.

How does my property value affect taxes?

The assessor determines the **estimated market value** (EMV) and classification of your property on January 2 each year.

The EMV does not directly affect your property tax bill. Instead, the **taxable market value** is used to calculate how much of the levy you will pay.

For more information, see Fact Sheet 2, *How the Assessor Estimates Your Market Value*.

How does my property classification affect taxes?

The assessor classifies your property according to how it is used (homestead, apartment, cabin, farm, commercial-industrial, etc.).

Each class of property is taxed at a different percentage of its value. These **classification (class) rates** are set by state law.

Different class rates may result in some types of property paying a greater share of local property taxes than others. For example, commercial properties typically pay more than residential homesteads and agricultural properties.

How are my taxes determined?

First, your local jurisdiction determines how much property tax revenue is needed. Officials calculate the local tax **levy** by subtracting all non-property tax revenue from the total proposed budget.

$$\begin{array}{r}
 \text{Total Proposed Local Budget} \\
 - \text{Non-Property Tax Revenue (state aid, fees, etc.)} \\
 \hline
 = \text{Property Tax Revenue Needed (levy)}
 \end{array}$$

The levy is spread among all taxable properties according to their **tax capacity**. (A property's tax capacity is calculated by multiplying its taxable market value by its class rate.)

$$\text{Tax Capacity} = \text{Taxable Market Value} \times \text{Class Rate}$$

The **local property tax rate** is calculated by dividing the property tax revenue needed by the jurisdiction's total tax capacity.

$$\text{Local Tax Rate} = \frac{\text{Property Tax Revenue Needed (Levy)}}{\text{Total Tax Capacity (For All Properties)}}$$

Finally, the county auditor calculates and applies any credits, voter-approved school referendum levies, and the state general tax (for certain types of property).

By combining the above calculations, we get the **basic formula** to determine the tax due for an individual property.

Taxable Market Value
x Class Rate
<hr/>
= Tax Capacity
x Local Tax Rate
<hr/>
= Base Tax
- Credits
+ Referendum Levy Amounts
+ State General Tax (when it applies)
<hr/>
= Total Property Tax Payable

What is a 'Truth in Taxation' notice?

Truth in Taxation notices are sent to all property owners each November, before local governments finalize their budgets for the coming year.

This notice is meant to help you understand how property taxes are determined and how you can get involved with local budgeting and taxation. It provides information about your property's:

- Value and classification
- Tax amounts for the current year
- Estimated taxes for the coming year under the local budgets being proposed

The notice also tells you when local officials will hold public meetings to discuss and finalize their budgets. These meetings are an opportunity to voice your opinion about the proposed spending.

You cannot appeal your property's market value, classification, or proposed taxes at these meetings. (For more information, see Fact Sheet 3, *How to Appeal Your Value and Classification*.)

What is a Property Tax Statement?

Property tax statements are mailed to all property owners by March 31 of each year.

The statement tells you how much property tax you owe for the year. It provides an itemized list of all your local property taxes (city or town, county, school district, etc.) It also will include any special assessments on your property, such as tax on "contamination value" or special assessments for road improvements.

Note: Your property's value and classification from the previous year are used to calculate the tax amount. You cannot appeal your tax amount.

When are my property taxes due?

Most property taxes are due on May 15 and October 15 (paid in equal installments).

If your total property tax is \$100 or less, the full amount is due on May 15.

If your property is classified as **agricultural**, the second payment is not due until November 15.

What can I get more information?

Go to www.revenue.state.mn.us and type "Understanding Property Tax"

Contact your County Assessor, Auditor, or Treasurer.

Fourteen Reasons

WHY PROPERTY TAXES VARY FROM YEAR TO YEAR

1. THE MARKET VALUE OF A PROPERTY MAY CHANGE.

- Each parcel of property is assessed at least once every five years and a sales ratio study is done to determine if the property is assessed similarly to like properties. If not, the Commissioner of Revenue may issue an 'order' that would affect the taxable value of a parcel.
- Additions and improvement made to a property generally increases its market value.

2. THE MARKET VALUE OF OTHER PROPERTIES IN YOUR TAXING DISTRICT MAY CHANGE, SHIFTING TAXES FROM ONE PROPERTY TO ANOTHER.

- If the market value of a property increases more or less than the average increase or decrease in a taxing district, the taxes on that property will also change.
- New construction in a taxing district increases the tax base and will affect the district's tax rate.

3. THE STATE GENERAL PROPERTY TAX MAY CHANGE.

- The state legislature directly applies a State General Property Tax to commercial/industrial and season/recreational property classes.

4.

THE CITY BUDGET AND LEVY MAY CHANGE.

- Each year, cities review the needs and wants of their citizens and how to meet those needs and wants. This is called 'discretionary spending' in the city budget. Also included in the budget is non-discretionary spending which is required by state and federal mandates and court decisions and orders.

5.

THE TOWNSHIP BUDGET AND LEVY MAY CHANGE.

- Each March, townships set the levy and budget for the next year.

6.

THE COUNTY BUDGET AND LEVY MAY CHANGE.

- Each year, counties review the needs and wants of their citizens and how to meet those discretionary needs and wants. In addition, also included in the county budget is non-discretionary spending which is required by state and federal mandates and court decisions and orders. As much as sixty to eighty-five percent of the county expenditures are used to deliver mandated services.

7.

THE SCHOOL DISTRICT'S BUDGET AND LEVY MAY CHANGE.

- The Legislature determines basic funding levels for K-12 education and mandates services that schools must perform. On average, approximately seventy percent of school costs are paid by the state.
- Local school districts set levies for purposes including safe school and community education, etc.

8.

A SPECIAL DISTRICT'S BUDGET AND LEVY MAY CHANGE.

- Special districts such as the Metropolitan Council, hospital districts, watershed districts, drainage districts, etc. set levies to balance their budgets.

9.

SPECIAL ASSESSMENTS MAY BE ADDED TO YOUR PROPERTY TAX BILL.

- Water lines, curb and gutter, and street improvements that directly benefit your property may be funded, in whole or in part, through a special assessment that is added to your tax bill.

10. VOTERS MAY HAVE APPROVED A SCHOOL, CITY/TOWNSHIP, COUNTY, OR SPECIAL DISTRICT REFERENDUM.

- Local referendums may be held for local government construction projects, excess operating levies for schools or many other purposes.
- Referendum levies may be spread on the market value or the tax capacity of a property depending on process and type of referendum levy.

11. FEDERAL AND STATE MANDATES MAY HAVE CHANGED.

- Both the state and federal governments require local governments to provide certain services and follow certain rules. These mandates often require an increase in the cost and level of service delivery.

12. AID AND REVENUE FROM THE STATE AND FEDERAL GOVERNMENTS MAY HAVE CHANGED.

- Each year the state legislature reviews and adjusts the level of funding for a variety of aids provided to local governments including Local Government Aid and County Program Aid. The formulas for how aid is determined and distributed among local governments may have changed.
- While direct aid and revenue from the federal government to local governments has declined greatly in recent years, federal revenue continues to be a key portion of the local government revenue stream and that revenue stream may have changed.

13. THE STATE LEGISLATURE MAY HAVE CHANGED THE PORTION OF THE TAX BASE PAID BY DIFFERENT TYPES OF PROPERTIES.

- A change in class rates will require a change in the tax rate to raise the same amount of money.

OTHER STATE LAW CHANGES MAY ADJUST THE TAX BASE.

- Fiscal disparities, personal property taxes on utility properties, limited market value, and tax increment financing are example of laws that affect property taxes.

Glossary of Terms

CATEGORICAL AID: Aid given to a local unit of government to be used only for a specific purpose.

CIRCUIT BREAKER: See "Property Tax Refund."

CLASS RATES: The percent of market value set by state law that establishes the property's tax capacity subject to the property tax.

COUNTY PROGRAM AID: State property tax relief aid to counties, distributed with a formula based on needs (households on foodstamps, age of the population, number of serious crimes) and tax base equalization for counties with smaller tax bases.

EDUCATION AID: The total amount of state dollars paid for K-12 education. This aid is paid to the school districts.

FISCAL DISPARITIES: A program in the Twin Cities metropolitan area and on the iron range in which a portion of the commercial and industrial property value of each city and township is contributed to a tax base sharing pool. Each city and township then receives a distribution of property value from the pool based on market value and population in each city.

GENERAL PURPOSE AID: Aid given to units of government to be used at their own discretion. Examples are Local Government Aid and County Program Aid.

HIGHWAY AID: Motor fuels tax and license tab money the state distributes to counties, cities and townships for highways and bridges.

HOMESTEAD: A residence occupied by the owner.

INDIVIDUAL INCOME TAX: A state tax on the income of residents and non-residents with Minnesota sources of income that is deposited into the state general fund.

LEVY: The imposition of a tax, associated with the property tax.

LEVY LIMIT: The amount a local unit of government is permitted to levy for specific services under state law.

LIMITED MARKET VALUE: A state imposed limit on property value increases for the purpose of calculating property taxes.

LOCAL GOVERNMENT AID (LGA): A state government revenue sharing program for cities with low property wealth or high service burdens that is intended to provide an alternative to the property tax.

LOCAL SALES TAX: A local tax, authorized by the state, levied on the sale of goods and services to be used for specific purposes by the local government.

LOCAL TAX RATE: The tax rate usually expressed as a percentage of tax capacity, used to determine the property tax due on a property.

MARKET VALUE: An assessor's estimate of what property would be worth if it were sold.

MARKET VALUE AGRICULTURE CREDIT: A state credit to reduce the property tax paid by agricultural homesteads to the local taxing jurisdiction.

MARKET VALUE HOMESTEAD CREDIT: The Market Value Homestead Credit (MVHC) program was eliminated during the 2011 Special Session for taxes payable in 2012 and beyond. The credit was replaced with a *market value exclusion* (defined below). This guide describes the (MVHC) reimbursement program. The program was designed to provide state-paid property tax relief to owners of certain qualifying homestead property.

MARKET VALUE HOMESTEAD EXCLUSION: The exclusion reduces the taxable value of qualifying homesteads. Despite the decreased taxable value, taxes will increase on most properties including apartments and businesses and is independent of any action taken by local governments. The exclusion provides for a portion of each home's market value to be excluded from its value for property tax calculations. The amount of value excluded is directly proportional to the MVHC the home received under the old law. In this way, each home contributes a smaller amount to each taxing jurisdiction's tax base. The tax rate tends to be a little higher because of the reduced tax base, which is why taxes increase for the other types of property. The tax burden on any given homestead could be lesser or greater depending upon the mix of properties in the jurisdiction and the level of the tax rate.

PROPERTY TAX: A tax levied on any kind of property.

PROPERTY TAX REFUND: A partial property tax refund program for those who have property taxes out of proportion with their income. This program is available to homeowners and renters.

SALES RATIO STUDY: A study conducted by the Department of Revenue of open market property sales, which is then compared to local assessments to ensure that local assessments adequately reflect the market.

STATE GENERAL PROPERTY TAX: A state-imposed property tax on commercial, industrial, and seasonal recreational properties.

STATE SALES TAX: A state tax (6.5%) levied on the sale of goods and services that is deposited into the state general fund.

TAX CAPACITY: The valuation of property based on market value and class rates, on which property taxes are determined.

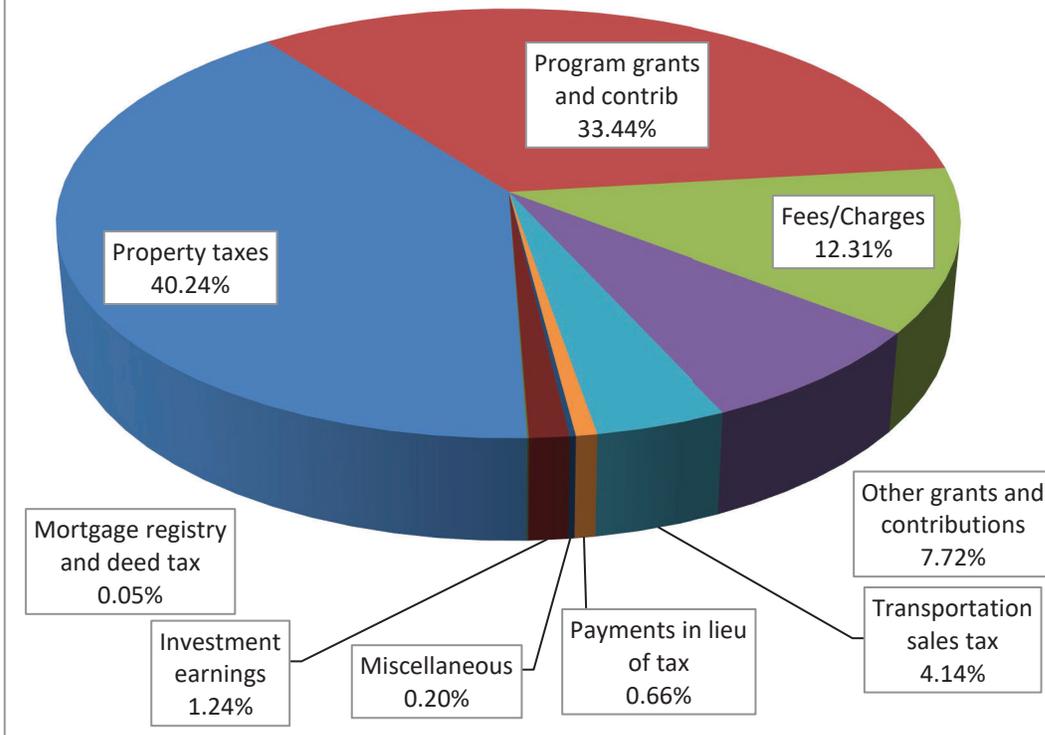
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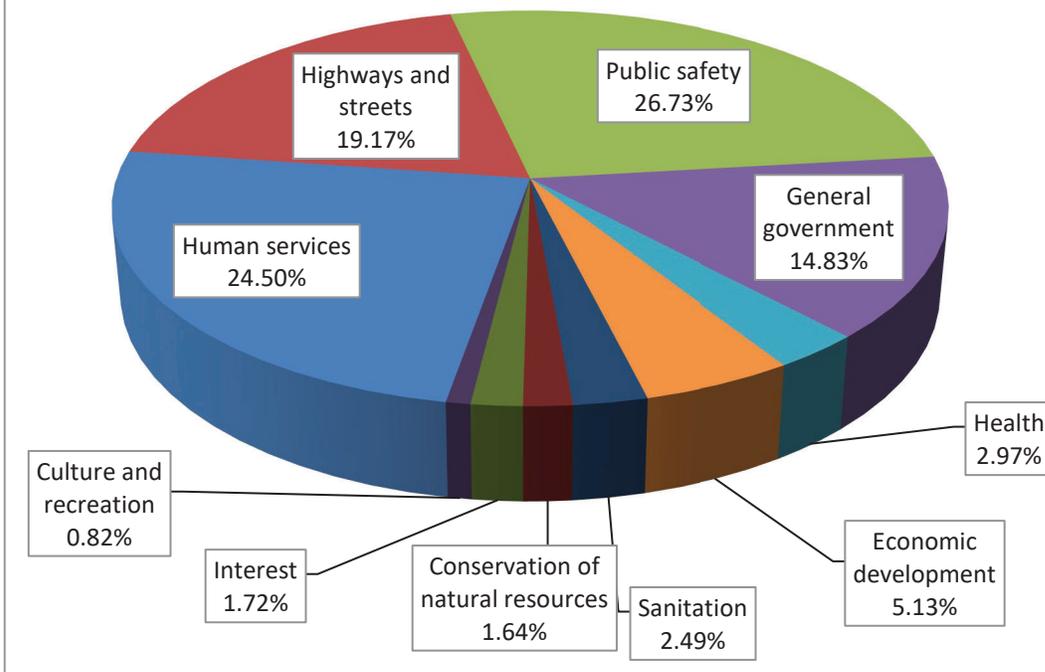
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Carlton County's 2022 Governmental Funds' Finances

Where it comes from . . .



Where it goes . . .



Homestead Market Value Exclusion

The Market Value Exclusion reduces the taxable market value for property classified as homestead. By decreasing the taxable market value, net property taxes are also decreased. For more information about homestead, see [Homestead Classification](#).

Note: For taxes payable in 2024 the maximum exclusion amount is \$30,400 for properties valued at \$76,000, with no exclusion for properties valued over \$413,800.

For taxes payable in 2025 the maximum exclusion amount was increased to \$38,000 for properties valued at \$95,000, with no exclusion for properties valued over \$517,200. Manufactured homes may be eligible for the larger exclusion for taxes payable in 2024.

How the Exclusion Works

The exclusion reduces the taxable market value of qualifying homestead properties. By decreasing the taxable market value, net property taxes are also decreased.

How the Exclusion is Calculated for Taxes Payable in 2024

For homesteads valued at \$76,000 or less, the exclusion is 40% of the market value, creating a maximum exclusion of \$30,400. The exclusion is reduced as property values increase, and phases out for homesteads valued at \$413,800 or more.

Properties that are partial homesteads (for example, when only one of two owners lives there) will have a reduced exclusion.

Homestead Market Value Exclusion



How the Exclusion is Calculated for Taxes Payable in 2025 and Beyond

For taxes payable in 2025:

For homesteads valued at \$95,000 or less, the exclusion is 40% of the market value, creating a maximum exclusion of \$38,000. The exclusion is reduced as property values increase and phases out for homesteads valued at \$517,200 or more.

Properties that are partial homesteads (for example, when only one of two owners lives there) will have a reduced exclusion.



Examples

Example 1: A residential homestead with an estimated market value of \$280,000

Since this property has a value over \$95,000 we need to determine the amount of value over \$95,000. Next, we multiply that amount by 9% to determine the reduction from the maximum of \$38,000. This example has an exclusion amount of \$21,350.

Homestead Market Value Exclusion Calculation:

1. Initial/Maximum Exclusion: $\$95,000 \times 40\% = \$38,000$
2. Value over \$95,000: $\$280,000 - \$95,000 = \$185,000$
3. Benefit Reduction Amount: $\$185,000 \times 9\% = \$16,650$
4. Final Exclusion Amount: $\$38,000 - \$16,650 = \$21,350$
5. Taxable Market Value: $\$280,000 - \$21,350 = \$258,650$

As you can see, this reduces the property's taxable value from \$280,000 to \$258,650.

Example 2: Residential homestead with an estimated market value of \$350,000.

The value of the property has increased therefore the exclusion amount for this property will be reduced.

Since this property has a value over \$95,000, we need to determine the amount of value over \$95,000. Next, we multiply that amount by 9% to determine the reduction from the maximum of \$38,000. This example has an exclusion amount of \$15,050.

Homestead Market Value Exclusion Calculation

1. Initial/Maximum Exclusion: $\$95,000 \times 40\% = \$38,000$
2. Value over \$95,000: $\$350,000 - \$95,000 = \$255,000$
3. Benefit Reduction Amount: $\$255,000 \times 9\% = \$22,950$
4. Final Exclusion Amount: $\$38,000 - \$22,950 = \$15,050$
5. Taxable Market Value: $\$350,000 - \$15,050 = \$334,950$

As you can see, this reduces the property's taxable value from \$350,000 to \$334,950.

Carlton County
 Auditor/Treasurer
 Kevin DeVriendt
 PO Box 130
 Carlton, MN 55718
 www.carltoncountymn.gov

Example of homestead
 exclusion increasing in 2025

Taxpayer # 123456

CARLTON COUNTY TAXPAYER
 123 CLOQUET DRIVE
 CLOQUET MN 55720

Property Information

Property ID:
 01-234-5678

Property: 123 CLOQUET DRIVE

Property Description:
 CITY OF CLOQUET

PROPOSED TAXES 2025		
THIS IS NOT A BILL. DO NOT PAY.		
Step	VALUES AND CLASSIFICATION	
	Taxes Payable Year	2024 2025
1	Estimated Market Value	323,500 333,400
	Homestead Exclusion	8,125 16,544
	Other Exclusions	0 0
	Taxable Market Value	315,375 316,856
	Class:	RES HMSTD RES HMSTD
Step	PROPOSED TAX	
2	Property Taxes before credits	5,370.00
	School building bond credit	.00
	Agriculture market value credit	.00
	Other credits	.00
	Property Taxes after credits	5,370.00
Step	PROPERTY TAX STATEMENT	
3	Coming in 2025	
The time to provide feedback on PROPOSED LEVIES is NOW It is too late to appeal your value without going to Tax Court.		

Proposed Property Taxes and Meetings by Jurisdiction for Your Property			
Contact Information	Meeting Information	Actual 2024	Proposed 2025
State General Tax	No public meeting	.00	.00
Carlton County Carlton County Auditor PO Box 130 Carlton MN 55718-0130 (218) 384-9125 www.carltoncountymn.gov	12/11/2024 6:00 p.m. Transportation Bldg 1630 County Road 61 Carlton MN 55718	1,990.55	1,940.04
City of Cloquet City Administrator 101 14th Street Cloquet MN 55720 (218) 879-3347 www.cloquetmn.gov	12/05/24 6:00 p.m. Council Chambers Cloquet City Hall 101 14th Street	1,086.93	1,210.51
School District: 94 Voter Approved Levies Other Levies		686.47 878.25	718.83 794.87
School Superintendent 302 14th St Cloquet MN 55720 (218) 879-6721 www.isd94.org	12/09/24 6:00 p.m. Board Room Garfield Building 302 14th St		
Special Taxing District(s) Total:		640.80	705.75
CLOQUET AREA AMB DISTRICT CAFD 508 CLOQUET AVE CLOQUET MN 55720 (218) 499-4258 www.cloquetareafiredistrict.com	12/05/24 6:00 p.m. COUNTY GOVERNMENT SERVICES BUILDING 1307 CLOQUET AVE		
	CLOQUET AREA FIRE DIST CAFD 508 CLOQUET AVE CLOQUET MN 55720 (218) 499-4258 www.cloquetareafiredistrict.com		
Tax Increment Tax		.00	.00
Fiscal Disparity Tax		.00	.00
Total excluding any special assessments		5,283.00	5,370.00 1.6 %

What Else Should You Know?

Your local units of government have proposed the amounts they will need to levy in 2025.

The following circumstances could change these amounts:

- Upcoming referenda
- Legal judgments
- Natural disasters
- Voter-approved levy limit increases, or
- Special assessments

Your county commissioners, school board, city council (if your property is located in a city with a population over 500), and any required special taxing district will soon be holding meetings to discuss the 2025 budgets and proposed 2025 property taxes. (The school board will discuss the 2024 budget.) You are invited to attend these meetings to express your opinion.

Supplemental Budget Information - Proposed 2025 Taxes

Levy Information

Taxing Authority	2024 Actual	2025 Proposed	Percent Change
Carlton County	\$33,436,953	\$34,440,362	3.0%
City Of Barnum	\$242,415	\$255,915	5.6%
City Of Carlton	\$496,457	\$522,532	5.3%
City Of Cloquet	\$3,540,200	\$3,937,922	11.2%
City Of Cromwell	\$154,249	\$167,296	8.5%
City Of Kettle River	\$107,861	\$97,000	-10.1%
City Of Moose Lake	\$1,030,069	\$1,127,408	9.5%
City Of Scanlon	\$344,405	\$343,645	-.2%
City Of Wrenshall	\$199,228	\$213,174	7.0%
City Of Wright	\$30,727	\$30,727	.0%
Isd 100 Wrenshall	\$1,513,112	\$1,529,201	1.1%
Isd 91 Barnum	\$1,553,610	\$1,528,146	-1.6%
Isd 93 Carlton	\$1,181,607	\$1,135,540	-3.9%
Isd 94 Cloquet	\$7,770,955	\$7,663,034	-1.4%
Isd 95 Cromwell-Wright	\$1,207,715	\$1,254,821	3.9%
Isd 97 Moose Lake	\$1,892,418	\$2,123,362	12.2%
Isd 99 Esko	\$2,353,665	\$2,365,346	.5%

How Can You Learn More?

The time to provide feedback on proposed levies is now.

You are invited to attend budget meetings to express your opinion.

Levy information is provided by the county, city, and school district. It compares two years for those jurisdictions. For more information, contact the county, city, or school district directly or visit their websites.

Levy amounts impact the taxes owed for your property. Additional factors that may impact your property tax amount include changes to taxable market value, improvements made to the property, and changes in special programs, such as the homestead market value exclusion.

CARLTON COUNTY
PROPOSED COMPARISON OF LEVIES BY FUND
September 18, 2024

	2024 Levy	2025 Levy Needs	Fund Balance Change	2025 Proposed Levy	Levy \$ Change	% Change
Revenue	20,145,197	20,150,481	452,308	20,602,789	457,592	2.27%
Road & Bridge	3,314,853	6,873,272	-2,062,000	4,811,272	1,496,419	45.14%
Human Svcs	7,764,056	8,358,800	-594,744	7,764,056	0	0.00%
Debt Redemption	2,212,847	1,792,700	-530,455	1,262,245	-950,602	-42.96%
Forfeited Tax	0	-251,590	251,590	0	0	0.00%
Economic Development	0	-117,240	117,240	0	0	0.00%
Total	33,436,953	36,806,423	-2,366,061	34,440,362	1,003,409	3.00%

2025 PRELIMINARY BUDGET
September 18, 2024

DEPARTMENT	BUDGETED EXPENDITURES	BUDGETED REVENUES	LEVY ALLOCATION	USE OF FUND BALANCE	ACTUAL LEVY
001 BOARD COMMISSIONERS	522,368	2,394,001	(1,871,633)	(100,000)	(1,771,633)
010 RESTORATIVE JUSTICE	665,202	314,709	350,493	-	350,493
015 COURT ADMINISTRATOR	226,000	-	226,000	-	226,000
020 DISTRICT COURT	3,921	-	3,921	-	3,921
026 LAW LIBRARY	32,122	45,000	(12,878)	(12,878)	-
040 COUNTY AUDITOR	1,375,137	2,528,815	(1,153,678)	-	(1,153,678)
045 MOTOR VEHICLE	462,610	417,000	45,610	-	45,610
055 COUNTY ASSESSOR	925,793	-	925,793	-	925,793
060 GENERAL OPERATIONS	832,389	37,218	795,171	-	795,171
065 CNTY COORDINATOR/HR	803,214	-	803,214	-	803,214
070 INFO TECHNOLOGY	1,476,978	5,000	1,471,978	-	1,471,978
075 GIS	268,909	-	268,909	-	268,909
090 COUNTY ATTORNEY	1,802,279	55,500	1,746,779	-	1,746,779
095 CTY ATT VICTIM SERVICE	108,524	71,200	37,324	-	37,324
104 COUNTY RECORDER	606,201	250,000	356,201	(45,000)	401,201
107 COUNTY SURVEYOR	15,000	-	15,000	-	15,000
116 BUILDING MAINTENANCE	1,789,777	25,000	1,764,777	-	1,764,777
120 VETERANS SERVICE	392,747	10,000	382,747	-	382,747
125 CHILD & FAMILY INITIATIVES	647,180	294,885	352,295	17,429	334,866
130 ZONING AND ENV SVCS	564,248	198,284	365,964	-	365,964
200 COUNTY SHERIFF	5,928,248	1,416,305	4,511,943	38,071	4,473,872
205 COURT SECURITY	166,068	-	166,068	-	166,068
210 COMMUNICATIONS	1,536,421	227,800	1,308,621	(102,000)	1,410,621
225 COUNTY CORONER	115,000	-	115,000	-	115,000
230 BOAT AND WATER SAFETY	14,022	11,022	3,000	-	3,000
235 SNOWMOBILE SAFETY	5,370	5,370	-	-	-
250 COUNTY JAIL	3,752,666	69,400	3,683,266	(360,000)	4,043,266
280 EMERGENCY MANAGEMENT	277,889	135,775	142,114	-	142,114
285 EMERGENCY MEDICAL SERV	89,700	-	89,700	-	89,700
290 ANIMAL CONTROL	15,000	-	15,000	-	15,000
390 TRANSFER STATION	2,107,712	2,107,712	-	-	-
395 WASTE RECYCLING	243,155	208,488	34,667	-	34,667
450 COMMUNITY CORRECTIONS	2,047,503	-	2,047,503	-	2,047,503
501 ARROWHEAD LIBRARY	155,589	-	155,589	-	155,589
502 CNTY HISTORICAL SOCIETY	60,000	-	60,000	-	60,000
520 PARKS & RECREATION	36,745	-	36,745	-	36,745
525 GRANT IN AID TRAILS	245,000	245,000	-	-	-
601 COUNTY FAIR ASSOCIATION	40,000	-	40,000	-	40,000
602 SOIL & WATER	239,631	-	239,631	-	239,631
625 COUNTY EXTENSION OFFICE	352,813	15,500	337,313	-	337,313
630 WEED INSPECTOR	7,798	-	7,798	-	7,798
635 UNREFUNDED GAS TAX	8,000	8,000	-	-	-
640 TIMBER DEVELOPMENT	16,000	-	16,000	16,000	-
645 RESOURCE DEVELOPMENT	56,520	56,520	-	-	-
680 WATER PLAN	269,829	189,836	79,993	25,043	54,950
690 AIRPORT COMMISSION	1,699,281	1,583,765	115,516	-	115,516
701 RAIL AUTHORITY	8,300	8,300	-	-	-
702 ARDC (PASS-THRU)	71,027	-	71,027	71,027	-
	<u>33,085,886</u>	<u>12,935,405</u>	<u>20,150,481</u>	<u>(452,308)</u>	<u>20,602,789</u>
300 ROAD AND BRIDGE	21,265,827	14,392,555	6,873,272	2,062,000	4,811,272
400 HUMAN SERVICES	24,437,082	16,078,282	8,358,800	594,744	7,764,056
800 DEBT REDEMPTION	4,872,950	3,080,250	1,792,700	530,455	1,262,245
650 FORFEITED TAX	426,036	677,626	(251,590)	(251,590)	-
001 ECONOMIC DEVELOPMENT	570,803	688,043	(117,240)	(117,240)	-
	<u>76,299,784</u>	<u>56,210,964</u>	<u>36,806,423</u>	<u>2,366,061</u>	<u>34,440,362</u>
corrected	84,658,584	47,852,161			

2025 LEVY COMPARISON BY DEPARTMENT - PROPOSED
September 18, 2024

					%	
	DEPARTMENT	2024 PROP	2025 PROP	\$\$\$	%	
				CHANGE	CHANGE	
					COUNTY	
					CHANGE	
001	BOARD COMMISSIONERS	(1,650,653)	(1,771,633)	(120,980)	-7.33%	-0.36%
010	RESTORATIVE JUSTICE	335,595	350,493	14,898	4.44%	0.04%
015	COURT ADMINISTRATOR	226,000	226,000	-	0.00%	0.00%
020	DISTRICT COURT	3,921	3,921	-	0.00%	0.00%
026	LAW LIBRARY	-	-	-	0.00%	0.00%
040	COUNTY AUDITOR	310,147	(1,153,678)	(1,463,825)	-471.98%	-4.38%
045	MOTOR VEHICLE	114,475	45,610	(68,865)	-60.16%	-0.21%
055	COUNTY ASSESSOR	860,286	925,793	65,507	7.61%	0.20%
060	GENERAL OPERATIONS	756,101	795,171	39,070	5.17%	0.12%
065	COORDINATOR	772,940	803,214	30,274	3.92%	0.09%
070	INFORMATION TECHNOLOGY	1,420,449	1,471,978	51,529	3.63%	0.15%
075	GIS	265,822	268,909	3,087	1.16%	0.01%
090	COUNTY ATTORNEY	1,574,570	1,746,779	172,209	10.94%	0.52%
095	CTY ATT VICTIM SERVICE	19,952	37,324	17,372	87.07%	0.05%
104	COUNTY RECORDER	385,856	401,201	15,345	3.98%	0.05%
107	COUNTY SURVEYOR	15,000	15,000	-	0.00%	0.00%
116	BUILDING MAINTENANCE	1,642,853	1,764,777	121,924	7.42%	0.36%
120	VETERANS SERVICE	363,581	382,747	19,166	5.27%	0.06%
125	CHILD & FAMILY INITIATIVES**	320,529	334,866	14,337	4.47%	0.04%
130	ZONING AND ENV SVCS	348,449	365,964	17,515	5.03%	0.05%
225	CORONER	115,000	115,000	-	0.00%	0.00%
390	TRANSFER STATION	-	-	-	0.00%	0.00%
395	WASTE RECYCLING	30,620	34,667	4,047	13.22%	0.01%
520	PARKS AND RECREATION	33,122	36,745	3,623	10.94%	0.01%
525	GRANT IN AID TRAILS	-	-	-	0.00%	0.00%
630	WEED INSPECTOR	7,798	7,798	-	0.00%	0.00%
635	UNREFUNDED GAS TAX	-	-	-	0.00%	0.00%
640	TIMBER DEVELOPMENT	-	-	-	0.00%	0.00%
645	RESOURCE DEVELOPMENT	-	-	-	0.00%	0.00%
680	WATER PLAN	56,023	54,950	(1,073)	-1.92%	0.00%
690	AIRPORT COMMISSION	50,853	115,516	64,663	127.16%	0.19%
701	RAIL AUTHORITY	-	-	-	1.00%	0.00%
702	ARDC (PASS-THRU)	-	-	-	-	0.00%
		8,379,289	7,379,112	(1,000,177)	-11.94%	-2.99%
200	COUNTY SHERIFF	3,985,073	4,473,872	488,799	12.27%	1.46%
205	COURT SECURITY	149,068	166,068	17,000	11.40%	0.05%
210	COMMUNICATIONS	1,270,433	1,410,621	140,188	11.03%	0.42%
230	BOAT AND WATER SAFETY	2,929	3,000	71	2.42%	0.00%
235	SNOWMOBILE SAFETY	-	-	-	0.00%	0.00%
250	COUNTY JAIL	3,344,353	4,043,266	698,913	20.90%	2.09%
280	EMERGENCY MANAGEMENT	130,655	142,114	11,459	8.77%	0.03%
		8,882,511	10,238,941	1,356,430	15.27%	4.06%
285	EMS (AMBULANCE)	89,700	89,700	-	0.00%	0.00%
290	ANIMAL CONTROL	15,000	15,000	-	0.00%	0.00%
450	CORRECTIONS	2,015,688	2,047,503	31,815	1.58%	0.10%
501	COUNTY LIBRARY	154,515	155,589	1,074	0.70%	0.00%
502	HISTORICAL SOCIETY	44,000	60,000	16,000	36.36%	0.05%
601	COUNTY FAIR	37,750	40,000	2,250	5.96%	0.01%
602	SOIL & WATER	228,220	239,631	11,411	5.00%	0.03%
625	EXTENSION OFFICE	298,524	337,313	38,789	12.99%	0.12%
		2,883,397	2,984,736	101,339	3.51%	0.30%
01	REVENUE SUBTOTAL	20,145,197	20,602,789	457,592	2.27%	1.37%
300	ROAD AND BRIDGE	3,314,853	4,811,272	1,496,419	45.14%	4.48%
400	PUBLIC HLTH & HUMAN SVCS	7,764,056	7,764,056	-	0.00%	0.00%
800	DEBT REDEMPTION	2,212,847	1,262,245	(950,602)	-42.96%	-2.84%
650	FORFEITED TAX	-	-	-	0.00%	0.00%
001	ECONOMIC DEVELOPMENT	-	-	-	0.00%	0.00%
		33,436,953	34,440,362	1,003,409	3.00%	3.00%

ECONOMIC FACTORS AND THE 2025 BUDGET AND LEVY

Of all the factors that affect your individual property taxes, your County Board controls ONLY the County Budget and Levy.

Carlton County's elected and appointed officials considered many factors when setting the proposed 2025 budget and levy.

Investment Income budgeted increase from \$505,200 to \$2,000,000.

General Wage increase of 3.75% (All labor contracts are settled for 2025).

Health Insurance Increased 4.0%.

Wage, benefits, and additional staffing increased the budget by \$2,384,000.

Road and Bridge levy increased \$1,500,000. Transportation has a heavier project year in 2025 on local roads which are funded by sales tax **and** levy.

Debt service levy decreased \$950,600, partly due to the use of fund balance. The projected revenue stream from Local Option Sales Tax (LOST) for Justice Center debt service is \$2,500,000.

MCIT Property/Casualty and Worker's Compensation Insurance increase 16% (\$634,202 to \$735,521).

County Program Aid (CPA) state aid decreased 3.14% (\$3,103,283 to \$3,005,737).

Increase of 3.0% for property taxes to be levied in 2025.

DEPARTMENT	POSITION	NOTES	FTE
AUDITOR	CFO/ACCOUNTANT LEAD	Revenue/Exp Offsets	1
MOTOR VEHICLE	LICENSE CLERK		0.1
SHERIFF	DEPUTY SHERIFF - MOOSE LAKE	City of Moose Lake Reimbursement	1
SHERIFF	DEPUTY SHERIFF - MOOSE LAKE	City of Moose Lake Reimbursement	1
SHERIFF	DEPUTY SHERIFF - MOOSE LAKE	City of Moose Lake Reimbursement	1
SHERIFF	DEPUTY SHERIFF - MOOSE LAKE	City of Moose Lake Reimbursement	1
SHERIFF	RECORDS CLERK - MOOSE LAKE	City of Moose Lake Reimbursement	0.5
JAIL	JIF ADMINISTRATOR		1
JAIL	JAIL NURSE SPECIALIST	Transfer from PHHS (not new position)	1
JAIL	JAIL NURSE	Transfer from PHHS (not new position)	1
JAIL	JAIL ADMIN ASSISTANT		1
INITIATIVES	INTERN (GRANT FUNDED)	125-175 Grant Funded	
ATTORNEY	ASST CO ATTORNEY	shifted from ARPA funding to levy	1
ATTORNEY	LEGAL SECRETARY	Temp through 1st week in 2025 -term	0.5
PHHS	New Open - Assesor LTSS	Revenue offsets	1
PHHS	New Open - FS /CMH	Some Revenue offsets	1
PHHS	New Open - FS	Some Revenue offsets	1
PHHS	New Open - FS	Some Revenue offsets	1
PHHS	Case Aide 0.7 to 1.0	Board Mtg 8/13/24	1

WHO HAS TAXING AUTHORITY?

Taxing Authority

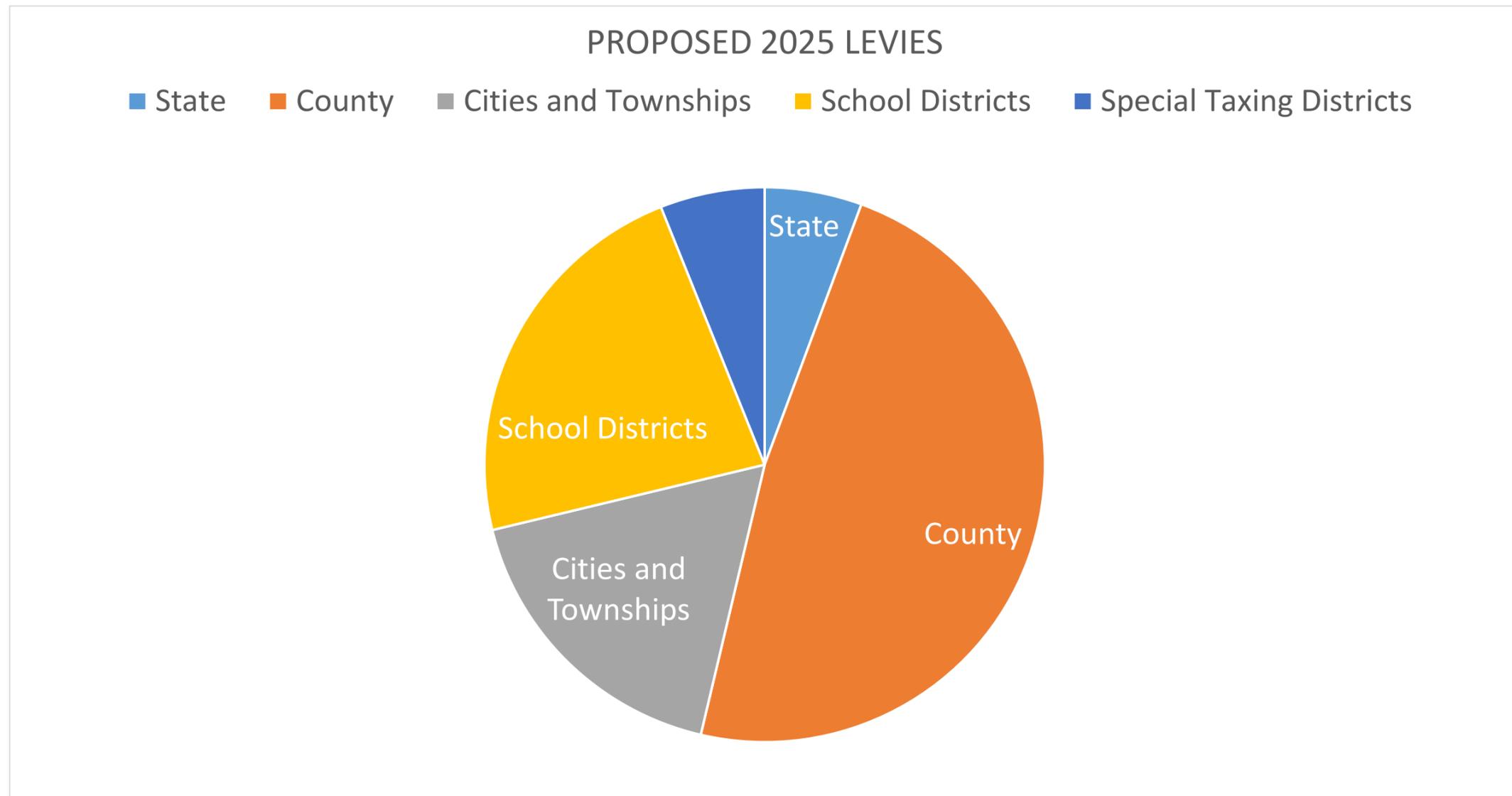
State
 County
 Cities and Townships
 School Districts
 Special Taxing Districts

Proposed 2025 Levy

\$	4,022,324	5.6%
\$	34,440,362	48.0%
\$	12,578,822	17.6%
\$	16,304,985	22.7%
\$	4,327,474	6.0%
\$	71,673,967	99.9%

Special Taxing Districts:

- Arrowhead Regional Development Commission (ARDC) (County-wide)
- Cloquet Area Fire/Ambulance District
- Moose Lake-Windemere Sanitary Sewer District
- Western Lake Superior Sanitary District (WLSSD)
- Moose Lake Fire Protection District
- Northwest Carlton County Ambulance District



2025 Proposed Levy Survey

TYPE	NAME	FINAL PAY 2024	PROPOSED PAY 2025	% Change Proposed 2025 vs Final 2024
County	CARLTON COUNTY	33,436,953	34,440,362	3.00%
City	BARNUM CITY OF	242,415	255,915	5.57%
City	CARLTON CITY OF	496,457	522,532	5.25%
City	CLOQUET CITY OF	3,540,200	3,937,922	11.23%
City	CROMWELL CITY OF	154,249	167,296	8.46%
City	KETTLE RIVER CITY OF	107,862	97,000	-10.07%
City	MOOSE LAKE CITY OF	1,030,069	1,127,408	9.45%
City	SCANLON CITY OF	344,405	343,645	-0.22%
City	WRENSHALL CITY OF	199,228	213,174	7.00%
City	WRIGHT CITY OF	30,727	30,727	0.00%
Township	ATKINSON TOWN OF	43,000	55,000	27.91%
Township	AUTOMBA TOWN OF	46,100	47,600	3.25%
Township	BARNUM TOWN OF	150,000	175,000	16.67%
Township	BESEMAN TOWN OF	35,500	38,500	8.45%
Township	BLACKHOOF TOWN OF	235,000	240,000	2.13%
Township	CLEAR CREEK TWP (UNORG)	46,790	51,790	10.69%
Township	CORONA TWP (UNORG)	38,534	30,973	-19.62%
Township	EAGLE TOWN OF	139,500	143,000	2.51%
Township	HOLYOKE TOWN OF	80,000	87,000	8.75%
Township	KALEVALA TOWN OF	64,850	66,795	3.00%
Township	LAKEVIEW TOWN OF	40,000	40,000	0.00%
Township	MAHTOWA TOWN OF	187,605	196,985	5.00%
Township	MOOSE LAKE TOWN OF	210,000	227,000	8.10%
Township	PERCH LAKE TOWN OF	177,115	194,827	10.00%
Township	PROGRESS TWP (UNORG)	15,057	28,539	89.54%
Township	RED CLOVER TWP (UNORG)	46,141	46,108	-0.07%
Township	SAWYER TWP (UNORG)	56,106	58,266	3.85%
Township	SILVER TOWN OF	91,000	93,500	2.75%
Township	SILVER BROOK TOWN OF	142,000	150,000	5.63%
Township	SKELTON TOWN OF	72,320	79,270	9.61%
Township	SPLIT ROCK TOWN OF	46,900	46,900	0.00%
Township	THOMSON TOWN OF	1,806,872	1,861,077	3.00%
Township	TWIN LAKES TOWN OF	1,432,000	1,832,000	27.93%
Township	WRENSHALL TOWN OF	83,000	93,000	12.05%
School	IND SCHOOL DIST 0091	1,553,611	1,528,147	-1.64%
School	IND SCHOOL DIST 0093	1,181,607	1,135,541	-3.90%
School	IND SCHOOL DIST 0094	7,770,955	7,663,034	-1.39%
School	IND SCHOOL DIST 0095	1,207,715	1,254,821	3.90%
School	IND SCHOOL DIST 0097	1,892,418	2,123,362	12.20%
School	IND SCHOOL DIST 0099	2,353,665	2,365,347	0.50%
School	IND SCHOOL DIST 0100	1,513,112	1,529,202	1.06%
Special	CLOQUET AREA AMBULANCE	1,006,176	1,421,019	41.23%
Special	CLOQUET AREA FIRE	2,739,157	2,913,375	6.36%
Special	MOOSE LAKE FIRE PROTECTION	182,900	192,000	4.98%
Special	NW CARLTON COUNTY EMERGENCY MEDICAL	72,500	76,000	4.83%

Summary Totals

NTC

717	County	33,436,953	34,440,362	
727	Cities	6,145,612	6,695,619	
737	Townships	5,285,390	5,883,130	
757	School Districts	17,473,083	17,599,452	
777	<u>Special Taxing Districts</u>	<u>4,000,733</u>	<u>4,602,394</u>	
	All Jurisdictions Total	66,341,771	69,220,957	4.34%

Minnesota Department of Revenue

Working together to fund Minnesota's future

INDIVIDUALS	BUSINESSES	TAX PROFESSIONALS	GOVERNMENTS
-------------	------------	-------------------	-------------

Top Tasks

- [Where's My Refund?](#)
- [Make a Payment](#)
- [Log in to e-Services](#)
- [Register for a Tax ID](#)
- [Calculate a Sales Tax Rate](#)
- [Find a Form](#)



COVID-19 Penalty Relief

You may ask us to cancel or reduce filing or payment penalties if you have a reasonable cause or are negatively affected by the COVID-19 pandemic. For more information, see [Our Response to COVID-19](#).



Tax Law Update

We're evaluating how a recent state law change aligns Minnesota's tax code with federal expensing rules for Section 179 business property for 2020 and, in some cases, previous tax years. For more information, see [Tax Law Changes](#).



Check Your Refund Online

Get the latest information on where your income tax or property tax refund is in the process, or when we sent it to you. For details, [go to Where's My Refund?](#)

FEATURED VIDEO



[Check out our other videos.](#)

SUBSCRIBE TO EMAIL UPDATES

Get the latest tax updates

Individuals

We offer information and resources to help individuals:

- File and pay Minnesota income taxes
- Claim property tax refunds
- Change Minnesota Withholding Tax
- Learn about other taxes and refunds

Top Tasks	[+]
Individual Income Tax	[+]
Property Tax Refunds (PTR)	[-]

[Property Tax Refund Home](#)

[Find a Form](#)

[Homeowner's Homestead Credit Refund](#)

[CRP Information for Landlords](#)

[Renter's Property Tax Refund](#)

Homeowner's Homestead Credit Refund

The Minnesota Homestead Credit Refund can provide relief to homeowners paying property taxes.

To qualify, you must:

- Own and occupy a home
- Have your home classified as a homestead with your county
- Pay or arrange to pay your property taxes

Who Qualifies

There are two types of Homestead Credit Refund:

- A **regular refund** based on your income and property taxes
- A **special refund** based on how much your property tax increased

You may qualify for one or both of these refunds.

Type of refund	Requirements to claim the refund
Regular	<ul style="list-style-type: none"> • You owned and lived in your home on January 2, 2024 • Your <u>household income</u> for 2023 was less than \$135,410
Special	<ul style="list-style-type: none"> • You owned and lived in the same home on January 2, 2023, and on January 2, 2024 • Your home's net property tax increased by more than 12% from 2023 to 2024 • The net property tax increase was at least \$100 • The increase was not because of improvements you made to the property

Subtractions

Certain subtractions can help you qualify for the refund or increase your refund amount. You may claim a subtraction for each of these that apply:

- You had dependents
- You or your spouse were age 65 or older on or before January 1, 2024
- You contributed to a retirement account
- You or your spouse had a permanent and total disability on or before December 31, 2023

For details, see the instructions for [Form M1PR, Homestead Credit Refund \(for Homeowners\) and Renter's Property Tax Refund](#).

Life Estate

If you retain an ownership interest in your home, you may qualify for the Homestead Credit Refund regardless of who pays the property taxes.

Claim the Refund

You can claim your refund online, through a software provider, or by paper. For details on these options, see [Filing for a Property Tax Refund](#).

Use the property tax statement you receive from your county in March or April (mid-July for mobile homeowners). Do not use the Notice of Proposed Taxes.

Property Tax Deferral for Senior Citizens

Property Tax Deferral for Senior Citizens may allow you to defer a portion of the property taxes you owe.

Qualifications

To qualify, all of these must be true:

- You are 65 or older in the year you apply. If married, one of you is 65 or older and the other is at least 62.
- Your household income is \$96,000 or less.
- You have owned and lived in your home for the last 5 years.
- Your home has been homesteaded for 5 years.
- You do not have a reverse mortgage, a life estate, or any state or federal liens on your property.
- Other liens against your property are less than 75% of the estimated market value.

How it Works

The property tax you pay will be 3% of your total household income based on your prior year income. The state pays the remainder as a loan.

When you sell your home or voluntarily cancel the deferral, you must repay the loan plus interest. The interest rate varies but does not exceed 5%.

We will apply certain refunds and payments you are due to your loan.

[See answers to frequently asked questions about Property Tax Deferral for Senior Citizens.](#)

How to Apply

Apply by November 1 to defer your property taxes the following year. You may apply in the year you turn 65. Once accepted, you do not need to reapply yearly.

You will need:

- A copy of this year's property tax statement
- A report detailing any mortgages, liens, or judgments on the property
 - **For Torrens property**, the report is a copy of the current **certificate of title**, available from your county recorder's office. The certificate must be dated within 30 days of your application.
 - **For abstract property**, the report is an **owners and encumbrances report** prepared by a licensed abstracter showing the last deed recorded and any unsatisfied liens or judgments. The report must be dated within 30 days of your application.

If you do not know what kind of property you have, contact your county recorder.

You can apply:

- Online with the [Online Application for Property Tax Deferral for Senior Citizens](#)
- By mail using [Form CR-SCD, Property Tax Deferral for Senior Citizens](#)

For questions or more information, email PropTax.Deferral@state.mn.us or call 651-556-4803.



For immediate release:

December 5, 2024

Media Contact: Ryan Brown

ryan.brown@state.mn.us

New Renter’s Credit Coming in 2025

Most renters will no longer file a separate Property Tax Refund Return

ST. PAUL, Minn. – Starting this upcoming tax filing season, renters eligible for a property tax refund will now claim the new Renter’s Credit on their Minnesota Individual Income Tax return. To claim the Renter’s Credit, renters must file a state income tax return (Form M1). For most renters claiming a property tax refund, this means they will no longer file a separate Property Tax Refund return and will not receive a separate refund later in the year. The Renter’s Credit will be part of their income tax refund amount, be applied to the amount owed on their income tax return, or be applied to other debts referred to the Minnesota Department of Revenue.

This change does not affect homeowners. Homeowners will continue to use Form M1PR to file a Property Tax Refund return to receive the Homestead Credit Refund.

Homeowners may be able to file for free using our [Property Tax Refund Online Filing System](#).

“Having the Renter’s Credit on the state income tax form will simplify filing for the around 300,000 renters who claim a property tax refund each year,” said Revenue Commissioner Paul Marquart. “Renters will no longer have to file a separate return and wait until August or September to get their refund.”

What do renters need to do?

When filing their tax year 2024 taxes in 2025, renters will use the new Schedule M1RENT, Renter’s Credit, along with Schedule M1REF, Refundable Credits, when they file with their

individual income tax return to receive the Renter's Credit. Renters should include their Certificate of Rent Paid document they receive from their property owner or managing agent when filing.

Learn more about the [new Renter's Credit on our website](#).

How to file?

When you file your taxes in 2025, choose electronic filing. Using electronic software is easy, convenient, and secure. Electronic filing also ensures that you have the most up-to-date forms and instructions when you file. A list of certified electronic software providers, including free options, will be available on the Revenue website before the opening of filing season. These tax software providers will have the updated Renter's Credit schedules included.

Get the latest news and updates from the Minnesota Department of Revenue by following the department on [Facebook](#), [Instagram](#), and on [X \(formerly Twitter\)](#) or by signing up for our [email subscription list](#).

###

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Renter's Credit

Claim the Renter's Credit on Your Income Tax Return

Starting with your 2024 taxes, if you are a renter, you can claim the Renter's Credit as part of your Minnesota Individual Income Tax return (Form M1). You will no longer file a Renter's Property Tax Refund return (Form M1PR). **This means renters who previously filed both returns will not receive a separate refund later in the year.**

The Renter's Credit is a refundable credit on an income tax return. It will be part of the amount owed or refund.

Who Qualifies

To qualify, all of these must be true:

- You have a valid Social Security Number or Individual Taxpayer Identification Number
- You must be a full year or part year Minnesota resident
- You lived in and paid rent on a Minnesota building where the owner was assessed property tax or made payments in lieu of property tax
- Your household income is below \$75,390 (see below)
- You cannot be claimed as a dependent on someone else's tax return

Household Income

Household income for the renter's credit is your adjusted gross income minus subtractions for:

- Those over 65 or disabled
- Dependents claimed on Schedule M1DQC

If you are a part-year resident, household income only includes adjusted gross income received while a Minnesota resident. If you are married filing separately, your household income includes your spouse's income while you were married and living together.

Credit Amount

The amount you are eligible for depends on your specific filing situation. The maximum credit is \$2,640.

Certain subtractions can help you qualify for the refund or increase your refund amount. You may claim a subtraction for each of these that apply:

- You had dependents
- You or your spouse were age 65 (born before January 2, 1960)
- You or your spouse had a permanent and total disability on or before December 31, 2024

Claim the Refund

To claim the credit, you must file an income tax return and provide your Certificate of Rent Paid (CRP) information.

- **Electronically:** Use tax software to file your Minnesota income tax return online.
- **By mail:** Download and complete Form M1, Schedule M1REF, and the new Schedule M1RENT. Mail us your completed return and include copies of all your CRPs from the past year, or your refund may be delayed or denied.

Certificate of Rent Paid (CRP)

The CRP shows how much rent you paid during the previous year. Your landlord must give you a completed CRP by January 31.

What if my CRP is incorrect or I did not receive one?

Ask your landlord to correct or provide your CRP.

If your landlord does not correct or provide it by February 1, you may request a Rent Paid Affidavit (RPA) from the Minnesota Department of Revenue.

Rent Paid Affidavit

If you cannot get a CRP from your landlord, you can request a Rent Paid Affidavit (RPA). We issue Rent Paid Affidavits beginning February 1 each year. To request an RPA, contact us and provide us the following:

Your Information

- Name
- Current address
- Phone number
- Date of birth
- Social Security Number

Note: If you are married, provide your spouse's name, date of birth, and Social Security Number.

Landlord Information (required)

- Name
- Address
- Phone number

Unit Information

- Address
- County
- Number of renters
- Dates rented
- Total rent you paid for the year of the affidavit
- Rent subsidies received, such as Section 8 or other rental assistance programs

Request your RPA by:

- **Phone:** 651-296-3781 or 1-800-652-9094
- **Email:** individual.incometax@state.mn.us

If you request an RPA by email, only include the last four digits of any Social Security Numbers.

Returns for Previous Years

If you are filing or amending a Renter's Property Tax Refund return (Form M1PR) for 2023 or before, visit [Renter's Property Tax Refund](#) for more information.

Carlton County Contacts

For Tax questions:

Kevin DeVriendt, Auditor/Treasurer

Kevin.DeVriendt@carltoncountymn.gov

(218) 384-9127

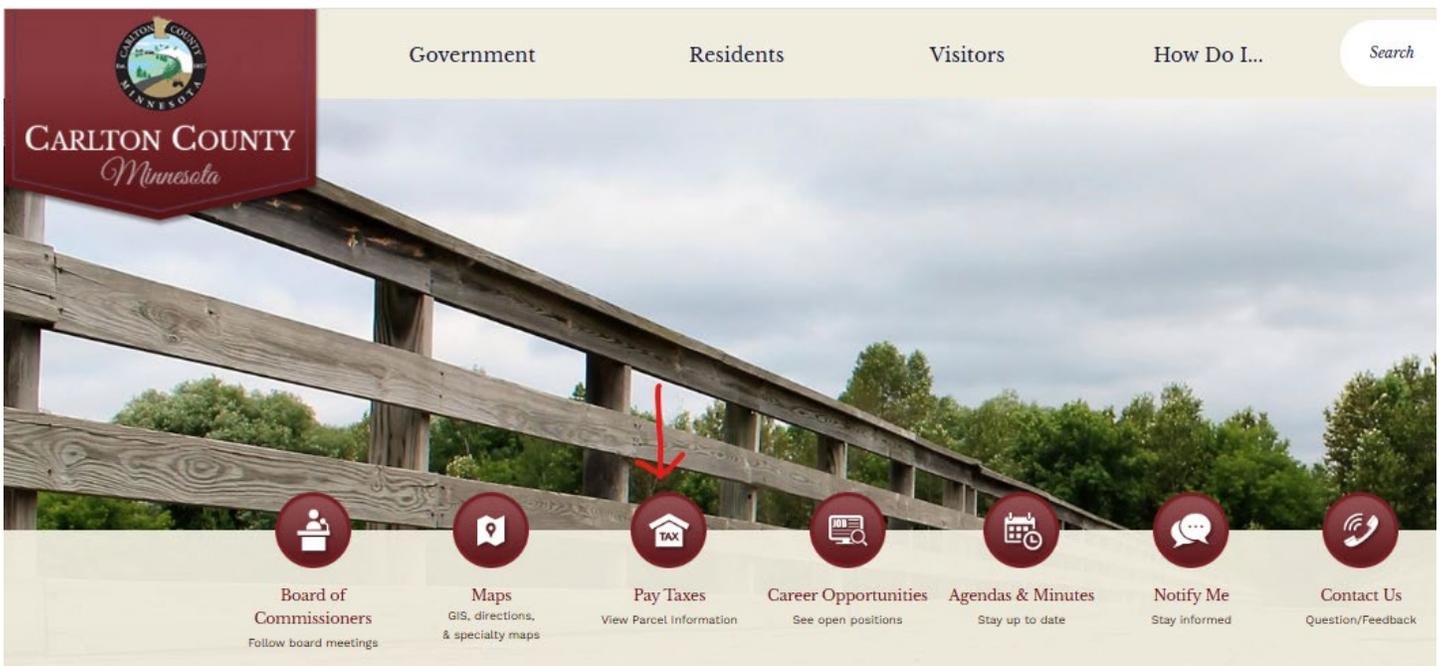
For Valuation/Classification questions:

Kyle Holmes, County Assessor

Kyle.Holmes@carltoncountymn.gov

(218) 384-9149

Carlton County Website www.carltoncountymn.gov



For information on properties and property taxes, click on the “Pay Taxes, View Parcel Information” button