



## Board of Commissioners

### **\*\*\* TRUTH IN TAXATION PUBLIC MEETING \*\*\***

Thursday, December 11, 2025

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 2026 Budget
  - a. 2026 Proposed Budget
  - b. 2026 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 2026 Carlton County Budget and Levy will take place during the December 22, 2025, 4:00 p.m. Adjourned Board Meeting 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

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](http://www.revenue.state.mn.us) and type "Understanding Property Tax"

Contact your County Assessor, Auditor, or Treasurer.

# Understanding Property Tax

Your property tax bill is composed of local and state property taxes. Local property taxes help fund local programs and services, such as public schools, fire and police protection, streets, libraries, and more. State property taxes fund school districts, towns, cities, counties, and other special taxing districts.

Some properties such as seasonal-cabin and commercial-industrial are also subject to a state property tax. This state general tax goes into the state general fund.

[Open All \[+\]](#) [Close All \[-\]](#)

## Property Tax Value and Classification

Each year, local governments set a levy (budget) and determine how much money must be raised by property tax revenue to cover their spending after accounting for other revenues. The value and classification of your property are used to determine your share of the levy.

### Property Tax Value

The county assessor determines the [estimated market value \(EMV\)](#) and classification of your property by January 2 each year. The EMV is adjusted for any deferments, exclusions, or reductions to determine the taxable market value (TMV) of your home.

### Property Classification

The county assessor classifies your property based on its primary use, such as homestead, apartment, cabin. Each classification is taxed at a different class rate determined by Minnesota law.

### Appealing Value and Classification

If you believe your property value or classification is incorrect, visit [Appealing Property Value and Classification](#).

### Property Tax Due Dates

Most property taxes are due in two equal installments on May 15 and October 15. If your total tax due is \$100 or less, it is due in full on May 15.

If your property is classified as agricultural, the second payment is due November 15.

### Property Notices

Each year, you will receive two documents about your property tax.

**Truth in Taxation notices** are sent to all property owners in November, before local governments finalize their budgets for the coming year. The notice explains how property taxes are determined and how to get involved with local budgeting and taxation. It includes information about your property's:

- Value and classification
- Tax amounts for the current year
- Proposed estimated taxes for the coming year

**Property tax statements** are mailed to all property owners by March 31. The statement includes:

- How much property tax you owe for the year
- An itemized list of your local property taxes (city or town, county, school district, etc.)
- Any special assessments on your property, such as 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.

### Calculating Property Tax

In its simplest form, the yearly tax due for each property mainly depends on:

- Local budget and tax calculations
- Value and use (classification) of the property
- Tax credits or programs that may reduce the tax due
- Additional school or state property taxes that apply to certain properties

The full calculation can be complex. This overview explains the broad calculations and formulas. Contact your county assessor if you have questions specific to your property.

## Local Tax and Calculations

Local and county officials calculate how much money they need to raise from property taxes and their resulting local tax rate.

**Step 1:** Towns, cities, schools, and counties calculate how much property tax revenue is needed, known as the Local Tax Levy:

Total Proposed Local Budget - Non-Property Tax Revenue = **Local Tax Levy**

**Step 2:** The levy is spread among all taxable properties according to their Tax Capacity:

Taxable Market Value X Classification Rate = **Tax Capacity**

**Step 3:** The levy and total tax capacity (for all properties) are used to calculate the Local Tax Rate:

Local Tax Levy / Total Tax Capacity = **Local Tax Rate**

**Step 4:** For each property, the county auditor determines if any tax credits or additional taxes apply:

- **Property Tax Credits** (for certain types of properties or programs)
- **Referendum Levies** (additional school levies approved by voters)
- **State General Tax** (additional state levy on certain types of property)

## Property Tax Formula

The county auditor determines the tax due for each property using this basic formula:

1. Taxable Market Value X Class Rate = Tax Capacity
2. Tax Capacity X Local Tax Rates = Base Tax
3. Base Tax - Credits + Referendum Levy and State General Tax = Property Tax Due

Property tax is administered by counties. If you have questions about valuation, classification, or about your specific properties tax, [contact your county assessor](#).

# *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.**

- ## **14.**
- 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.

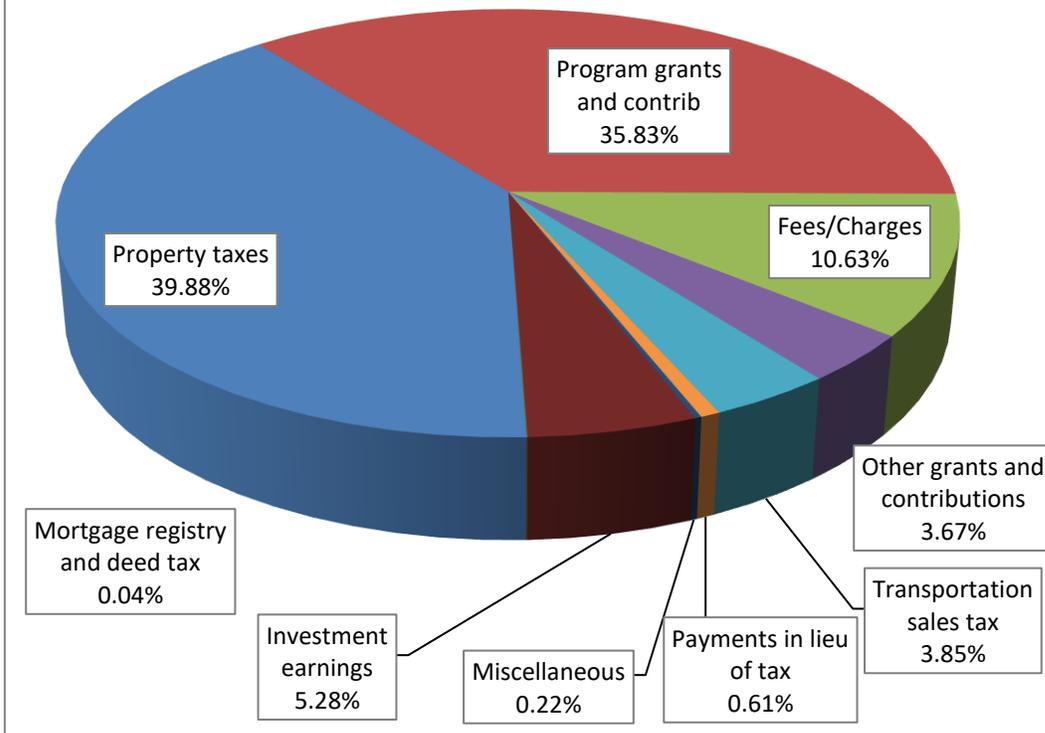
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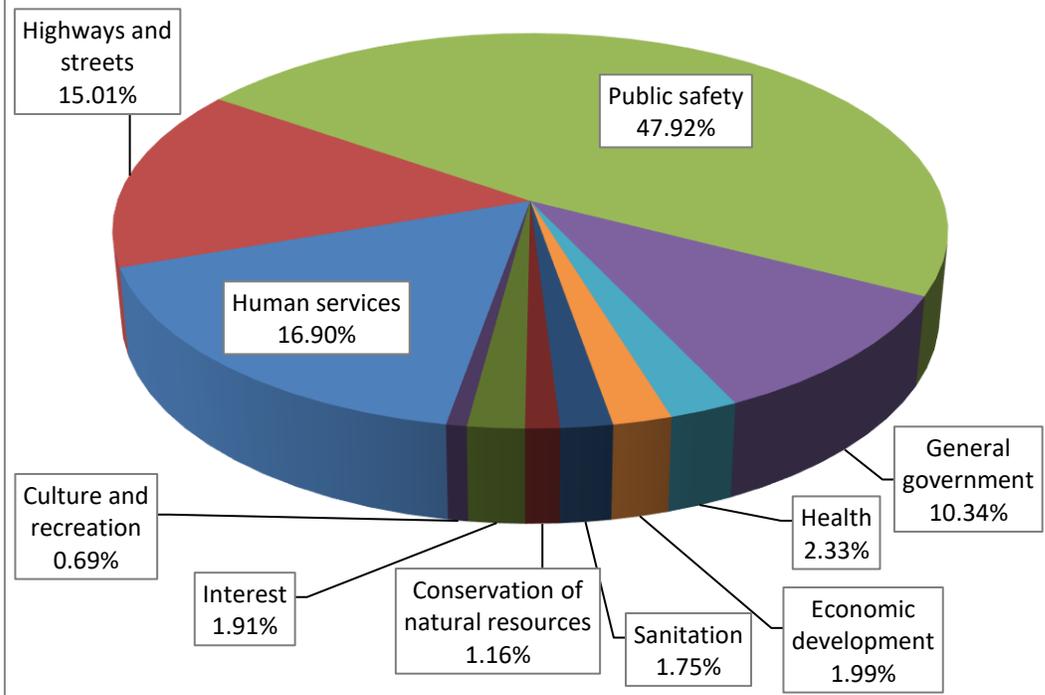
Association of Minnesota Counties  
125 Charles Avenue  
Saint Paul, MN 55103-2108  
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[www.mncounties.org](http://www.mncounties.org)

# Carlton County's 2023 Governmental Funds' Finances

## Where it comes from . . .



## Where it goes . . .





## 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

**Property Information:**  
**Property ID:** 01-234-5678  
**Taxpayer #:** 123456  
**Address:**  
**Description:** CITY OF CLOQUET

\*\*\*\*\*SCH 5-DIGIT 55720  
 CARLTON COUNTY TAXPAYER  
 123 CLOQUET DRIVE  
 CLOQUET, MN 55720

<b>PROPOSED TAXES 2026</b>			
<b>THIS IS NOT A BILL. DO NOT PAY.</b>			
<b>VALUES AND CLASSIFICATION</b>			
	Taxes Payable Year	2025	2026
	Estimated Market Value	333,400	347,700
<b>Step 1</b>	Homestead Exclusion	16,544	15,257
	Other Exclusions	0	0
	Taxable Market Value	316,856	332,443
	Property Classification	RES HSTD	RES HSTD
<b>PROPOSED TAX</b>			
<b>Step 2</b>	Property Taxes before credits		5,666.00
	School building bond credit		0.00
	Agricultural market value credit		0.00
	Other Credits		0.00
	Property Taxes after credits		5,666.00
<b>PROPERTY TAX STATEMENT</b>			
<b>Coming March 2026</b>			
<b>The time to provide feedback on PROPOSED LEVIES IS NOW</b>			
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 2025	Proposed 2026
<b>State General Tax</b>	<b>No Public Meeting</b>	0.00	0.00
<b>Carlton County</b> Carlton County Auditor PO Box 130 Carlton MN 55718-0130 (218) 384-9125 www.carltoncountymn.gov	12/11/2025 6:00 p.m. Transportation Bldg 1630 County Road 61 Carlton MN 55718	1,941.98	1,983.05
<b>City of Cloquet</b> City Administrator 101 14th Street Cloquet MN 55720 (218) 879-3347 www.cloquetmn.gov	12/02/25 6:00 p.m. Council Chambers Cloquet City Hall 101 14th Street	1,207.14	1,272.03
<b>ISD 94 Cloquet 0094</b> School Superintendent 302 14th St Cloquet MN 55720 (218) 879-6721 www.isd94.org	12/08/25 6:00 p.m. Board Room Garfield Building 302 14th St		
	Voter Approved Levies	719.38	698.32
	Other Local Levies	796.37	825.42
<b>Special Taxing District(s) Total</b>		706.13	887.18
<b>CLOQUET AREA AMB DISTRICT</b> CAFD 508 CLOQUET AVE CLOQUET MN 55720 (218) 499-4258 www.cloquetareafiredistrict.com	12/11/25 6:00 p.m. COUNTY GOVERNMENT SERVICES BUILDING 1307 CLOQUET AVE	<b>CLOQUET AREA FIRE DIST</b> CAFD 508 CLOQUET AVE CLOQUET MN 55720 (218) 499-4258 www.cloquetareafiredistrict.com	12/11/25 6:00 p.m. COUNTY GOVERNMENT SERVICES BUILDING 1307 CLOQUET AVE
<b>Tax Increment Tax</b>		0.00	0.00
<b>Fiscal Disparity Tax</b>		0.00	0.00
<b>TOTAL</b>		<b>5.5 %</b>	<b>5,371.00</b>
<b>Excluding Special Assessments</b>			<b>5,666.00</b>

**IMPORTANT INFORMATION IS PRINTED ON THE BACK OF THIS FORM.**

# What Else Should You Know?

Your local units of government have proposed the amounts they will need to levy in 2026.

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 2026 budgets and proposed 2026 property taxes. (The school board will discuss the 2025 budget.) You are invited to attend these meetings to express your opinion.

## Supplemental Budget Information - Proposed 2026 Taxes

### 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.

### Levy Information

Taxing Authority	2025 Actual	2026 Proposed	Percent Change
Carlton County	34,440,362	35,645,775	3.5%
City of Barnum	255,915	265,860	3.9%
City of Carlton	516,367	552,042	6.9%
City of Cloquet	3,937,922	4,135,901	5.0%
City of Cromwell	165,161	168,345	1.9%
City of Kettle River	97,000	107,000	10.3%
City of Moose Lake	1,097,449	1,191,371	8.6%
City of Scanlon	343,645	401,477	16.8%
City of Wrenshall	213,174	232,360	9.0%
City of Wright	30,727	26,727	-13.0%
ISD 91 Barnum	1,528,146	1,490,450	-2.5%
ISD 93 Carlton	1,135,540	1,003,086	-11.7%
ISD 94 Cloquet	7,663,034	7,731,793	0.9%
ISD 95 Cromwell-Wright	1,254,821	1,253,010	-0.1%
ISD 97 Moose Lake	2,123,362	2,122,055	-0.1%
ISD 99 Esko	2,365,346	2,564,450	8.4%
ISD 100 Wrenshall	1,529,201	1,466,634	-4.1%

**CARLTON COUNTY**  
**PROPOSED COMPARISON OF LEVIES BY FUND**  
September 22, 2025

	2025 Levy	2026 Levy Needs	Fund Balance Change	2026 Proposed Levy	\$ Change	% Change
Revenue	20,470,536	23,585,224	-1,900,189	21,685,035	1,214,499	5.93%
Road & Bridge (Transp.)	4,811,272	6,927,321	-1,900,000	5,027,321	216,049	4.49%
Public Health & Human Svcs	7,764,056	9,473,430	-1,025,287	8,448,143	684,087	8.81%
Debt Redemption	1,394,498	485,276	0	485,276	-909,222	-65.20%
Forfeited Tax	0	-190,598	190,598	0	0	0.00%
Economic Development	0	-100,288	100,288	0	0	0.00%
<b>Total</b>	<b>34,440,362</b>	<b>40,180,365</b>	<b>-4,534,590</b>	<b>35,645,775</b>	<b>1,205,413</b>	<b>3.50%</b>

**2026 PRELIMINARY BUDGET**  
**September 22, 2025**

<u>DEPARTMENT</u>	<u>BUDGETED EXPENDITURES</u>	<u>BUDGETED REVENUES</u>	<u>LEVY ALLOCATION</u>	<u>USE OF FUND BALANCE</u>	<u>ACTUAL LEVY</u>
001 BOARD COMMISSIONERS	310,501	305,298	5,203	2,188,174	(2,182,971)
010 RESTORATIVE JUSTICE	905,663	535,113	370,550	-	370,550
015 COURT ADMINISTRATOR	232,300	-	232,300	-	232,300
020 DISTRICT COURT	125,846	125,846	-	-	-
026 LAW LIBRARY	31,500	45,000	(13,500)	(13,500)	-
040 COUNTY AUDITOR	1,608,505	2,550,840	(942,335)	-	(942,335)
045 MOTOR VEHICLE	504,121	415,000	89,121	-	89,121
055 COUNTY ASSESSOR	991,195	-	991,195	-	991,195
060 GENERAL OPERATIONS	798,779	17,185	781,594	-	781,594
065 CNTY ADMINISTRATOR/HR	858,873	-	858,873	-	858,873
070 INFO TECHNOLOGY	1,533,200	8,000	1,525,200	-	1,525,200
075 GIS	279,008	-	279,008	-	279,008
090 COUNTY ATTORNEY	1,900,042	23,000	1,877,042	-	1,877,042
095 CTY ATT VICTIM SERVICE	90,366	71,200	19,166	-	19,166
104 COUNTY RECORDER	613,954	250,000	363,954	(84,242)	448,196
107 COUNTY SURVEYOR	20,000	-	20,000	-	20,000
116 PROPERTY MANAGEMENT	1,555,350	22,350	1,533,000	-	1,533,000
120 VETERANS SERVICE	417,278	10,000	407,278	-	407,278
125 CHILD & FAMILY INITIATIVES	601,679	275,411	326,268	-	326,268
130 ZONING AND ENV SVCS	622,345	203,687	418,658	-	418,658
200 COUNTY SHERIFF	6,523,565	1,345,468	5,178,097	149,818	5,028,279
205 COURT SECURITY	393,646	-	393,646	-	393,646
210 COMMUNICATIONS	1,742,750	227,800	1,514,950	(76,532)	1,591,482
225 COUNTY CORONER	110,000	-	110,000	-	110,000
230 BOAT AND WATER SAFETY	10,891	7,986	2,905	-	2,905
235 SNOWMOBILE SAFETY	5,666	5,666	-	-	-
250 COUNTY JAIL	4,266,531	111,700	4,154,831	-	4,154,831
280 EMERGENCY MANAGEMENT	178,670	121,595	57,075	-	57,075
285 EMERGENCY MEDICAL SERV	89,400	-	89,400	-	89,400
290 ANIMAL CONTROL	15,000	-	15,000	-	15,000
390 TRANSFER STATION	2,021,828	2,402,337	(380,509)	(380,509)	-
395 WASTE RECYCLING	253,663	253,663	-	-	-
450 COMMUNITY CORRECTIONS	2,296,660	-	2,296,660	-	2,296,660
501 ARROWHEAD LIBRARY	158,700	-	158,700	-	158,700
502 CNTY HISTORICAL SOCIETY	53,560	-	53,560	-	53,560
520 PARKS & RECREATION	38,627	-	38,627	-	38,627
525 GRANT IN AID TRAILS	265,000	265,000	-	-	-
601 COUNTY FAIR ASSOCIATION	40,000	-	40,000	-	40,000
602 SOIL & WATER	239,631	-	239,631	-	239,631
625 COUNTY EXTENSION OFFICE	333,931	15,500	318,431	-	318,431
630 WEED INSPECTOR	7,848	-	7,848	-	7,848
635 UNREFUNDED GAS TAX	8,000	8,000	-	-	-
640 TIMBER DEVELOPMENT	17,000	-	17,000	17,000	-
645 RESOURCE DEVELOPMENT	56,520	56,520	-	-	-
680 WATER PLAN	275,338	189,693	85,645	26,952	58,693
690 AIRPORT COMMISSION	219,972	241,848	(21,876)	-	(21,876)
701 RAIL AUTHORITY	8,300	8,300	-	-	-
702 ARDC (PASS-THRU)	73,028	-	73,028	73,028	-
	<u>33,704,230</u>	<u>10,119,006</u>	<u>23,585,224</u>	<u>1,900,189</u>	<u>21,685,035</u>
300 ROAD AND BRIDGE	22,765,550	15,838,229	6,927,321	1,900,000	5,027,321
400 HUMAN SERVICES	25,652,645	16,179,215	9,473,430	1,025,287	8,448,143
800 DEBT REDEMPTION	5,018,700	4,533,424	485,276	-	485,276
650 FORFEITED TAX	469,402	660,000	(190,598)	(190,598)	-
001 ECONOMIC DEVELOPMENT	645,791	746,079	(100,288)	(100,288)	-
	<u>88,256,318</u>	<u>48,075,953</u>	<u>40,180,365</u>	<u>4,534,590</u>	<u>35,645,775</u>

**2026 LEVY COMPARISON BY DEPARTMENT**  
**September 22, 2025**

	<b>DEPARTMENT</b>	<b>2025 LEVY</b>	<b>2026 PROP</b>	<b>\$\$\$ CHANGE</b>	<b>% CHANGE</b>	<b>% COUNTY CHANGE</b>
001	BOARD COMMISSIONERS	(1,771,633)	(2,182,971)	(411,338)	-23.22%	-1.19%
010	RESTORATIVE JUSTICE	350,493	370,550	20,057	5.72%	0.06%
015	COURT ADMINISTRATOR	175,000	232,300	57,300	32.74%	0.17%
020	DISTRICT COURT	-	-	-	0.00%	0.00%
026	LAW LIBRARY	-	-	-	0.00%	0.00%
040	COUNTY AUDITOR	(1,153,678)	(942,335)	211,343	18.32%	0.61%
045	MOTOR VEHICLE	45,610	89,121	43,511	95.40%	0.13%
055	COUNTY ASSESSOR	925,793	991,195	65,402	7.06%	0.19%
060	GENERAL OPERATIONS	795,171	781,594	(13,577)	-1.71%	-0.04%
065	CNTY ADMINISTRATOR/HR	803,214	858,873	55,659	6.93%	0.16%
070	INFORMATION TECHNOLOGY	1,471,978	1,525,200	53,222	3.62%	0.15%
075	GIS	268,909	279,008	10,099	3.76%	0.03%
090	COUNTY ATTORNEY	1,746,779	1,877,042	130,263	7.46%	0.38%
095	CTY ATT VICTIM SERVICE	37,324	19,166	(18,158)	-48.65%	-0.05%
104	COUNTY RECORDER	401,201	448,196	46,995	11.71%	0.14%
107	COUNTY SURVEYOR	15,000	20,000	5,000	33.33%	0.01%
116	PROPERTY MANAGEMENT	1,764,777	1,533,000	(231,777)	-13.13%	-0.67%
120	VETERANS SERVICE	382,747	407,278	24,531	6.41%	0.07%
125	CHILD & FAMILY INITIATIVES	332,834	326,268	(6,566)	-1.97%	-0.02%
130	ZONING AND ENV SVCS	365,964	418,658	52,694	14.40%	0.15%
225	CORONER	115,000	110,000	(5,000)	-4.35%	-0.01%
390	TRANSFER STATION	-	-	-	0.00%	0.00%
395	WASTE RECYCLING	34,667	-	(34,667)	-100.00%	-0.10%
520	PARKS AND RECREATION	36,745	38,627	1,882	5.12%	0.01%
525	GRANT IN AID TRAILS	-	-	-	0.00%	0.00%
630	WEED INSPECTOR	7,798	7,848	50	0.64%	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	54,950	58,693	3,743	6.81%	0.01%
690	AIRPORT COMMISSION	115,516	(21,876)	(137,392)	-118.94%	-0.40%
701	RAIL AUTHORITY	-	-	-	0.00%	0.00%
702	ARDC (PASS-THRU)	-	-	-	0.00%	0.00%
		<b>7,322,159</b>	<b>7,245,435</b>	<b>(76,724)</b>	<b>-1.05%</b>	<b>-0.22%</b>
200	COUNTY SHERIFF	4,453,872	5,028,279	574,407	12.90%	1.67%
205	COURT SECURITY	166,068	393,646	227,578	137.04%	0.66%
210	COMMUNICATIONS	1,410,621	1,591,482	180,861	12.82%	0.53%
230	BOAT AND WATER SAFETY	3,000	2,905	(95)	-3.17%	0.00%
235	SNOWMOBILE SAFETY	-	-	-	0.00%	0.00%
250	COUNTY JAIL	3,996,266	4,154,831	158,565	3.97%	0.46%
280	EMERGENCY MANAGEMENT	142,114	57,075	(85,039)	-59.84%	-0.25%
		<b>10,171,941</b>	<b>11,228,218</b>	<b>1,056,277</b>	<b>10.38%</b>	<b>3.07%</b>
285	EMS (AMBULANCE)	89,400	89,400	-	0.00%	0.00%
290	ANIMAL CONTROL	15,000	15,000	-	0.00%	0.00%
450	CORRECTIONS	2,047,503	2,296,660	249,157	12.17%	0.72%
501	COUNTY LIBRARY	155,589	158,700	3,111	2.00%	0.01%
502	HISTORICAL SOCIETY	52,000	53,560	1,560	3.00%	0.00%
601	COUNTY FAIR	40,000	40,000	-	0.00%	0.00%
602	SOIL & WATER	239,631	239,631	-	0.00%	0.00%
625	EXTENSION OFFICE	337,313	318,431	(18,882)	-5.60%	-0.05%
		<b>2,976,436</b>	<b>3,211,382</b>	<b>234,946</b>	<b>7.89%</b>	<b>0.68%</b>
01	<b>REVENUE SUBTOTAL</b>	<b>20,470,536</b>	<b>21,685,035</b>	<b>1,214,499</b>	<b>5.93%</b>	<b>3.53%</b>
300	<b>ROAD AND BRIDGE</b>	<b>4,811,272</b>	<b>5,027,321</b>	<b>216,049</b>	<b>4.49%</b>	<b>0.63%</b>
400	<b>PUBLIC HLTH &amp; HUMAN SVCS</b>	<b>7,764,056</b>	<b>8,448,143</b>	<b>684,087</b>	<b>8.81%</b>	<b>1.99%</b>
800	<b>DEBT REDEMPTION</b>	<b>1,394,498</b>	<b>485,276</b>	<b>(909,222)</b>	<b>-65.20%</b>	<b>-2.64%</b>
650	<b>FORFEITED TAX</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>
001	<b>ECONOMIC DEVELOPMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>
		<b>34,440,362</b>	<b>35,645,775</b>	<b>1,205,413</b>	<b>3.50%</b>	<b>3.50%</b>

## **ECONOMIC FACTORS AND THE 2026 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 2026 budget and levy.

General Wage increase of 3.25% (All labor contracts are settled for 2026).

Health Insurance Increased 9.5%.

Wage, benefits, and additional staffing increased the budget by \$3,111,071.

New 2026 MN Paid Family Medical Leave Employer share \$133,000.

Debt service levy decreased \$909,222, 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 32.4% (\$735,521 to \$974,072).

County Program Aid (CPA) state aid decreased 0.67% (\$3,005,737 to 2,985,587).

Increase of 3.5% for property taxes to be levied in 2026 reflected on Proposed Statements.

**2026 New Positions and Changes**

<b>DEPARTMENT</b>	<b>POSITION</b>	<b>NOTES</b>	<b>FTE</b>
AUDITOR	ELECTION OFFICE SUPPORT CLRK	Increase from .8 to 1.0	0.2
BUILDING MAINT.	CUSTODIAN/MAINTENANCE	Not filling open position	-1
SHERIFF	PUBLIC SAFETY DISPATCHER		1
SHERIFF	DEPUTY SHERIFF	Coverage requirements	1
SHERIFF	DEPUTY SHERIFF	Coverage requirements	1
SHERIFF	DEPUTY SHERIFF	Coverage requirements	1
SHERIFF	ADMINISTRATIVE LIEUTENANT	Change position titles & GR 190 to 210	1
SHERIFF	OFFICE SYSTEMS ADMINISTRATOR	Change position titles & GR 190 to 210	-1
TRANSFER STATION	TRANSFER STATION OPERATOR	End Contract - self haul partial year	1
TRANSFER STATION	TRANSFER STATION OPERATOR	Not levy-collected through fees	1
TRANSFER STATION	TRANSFER STATION OPERATOR	Not levy-collected through fees	1

## WHO HAS TAXING AUTHORITY?

### Taxing Authority

State  
 County  
 Cities and Townships  
 School Districts (Carlton County portion)  
 Special Taxing Districts (Carlton County portion)

### Proposed 2026 Levies

\$	4,361,130	5.8%
\$	35,645,775	47.5%
\$	13,189,881	17.6%
\$	16,330,301	21.7%
\$	5,587,929	7.4%
\$	75,115,016	100.0%

### Special Taxing Districts:

Arrowhead Regional Development Commission (ARDC) (County-wide)

73,028.00

Cloquet Area Fire/Ambulance District

5,088,266.38

**Cromwell/Wright Fire District - NEW 2026**

157,567.91

Moose Lake Fire Protection District

195,930.00

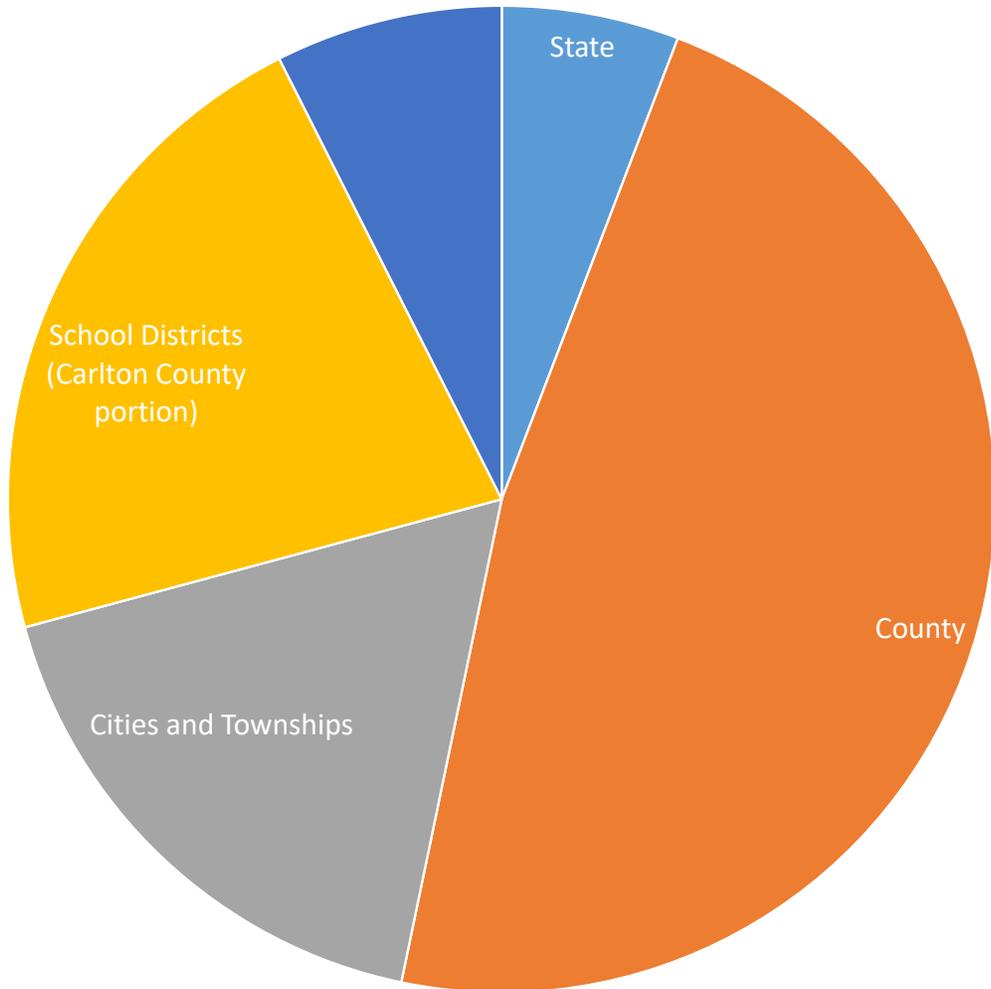
Northwest Carlton County Ambulance District

73,136.95

5,587,929.24

## PROPOSED 2026 LEVIES

- State
- County
- Cities and Townships
- School Districts (Carlton County portion)
- Special Taxing Districts (Carlton County portion)



# 2026 Proposed Levy Survey

TYPE	NAME	FINAL PAY 2025	PROPOSED PAY 2026	% Change Proposed 2026 vs Final 2025
County	CARLTON COUNTY	34,440,362	35,645,775	3.50%
City	BARNUM CITY OF	255,915	265,860	3.89%
City	CARLTON CITY OF	516,367	552,042	6.91%
City	CLOQUET CITY OF	3,937,922	4,135,901	5.03%
City	CROMWELL CITY OF	165,161	168,345	1.93%
City	KETTLE RIVER CITY OF	97,000	107,000	10.31%
City	MOOSE LAKE CITY OF	1,097,449	1,191,371	8.56%
City	SCANLON CITY OF	343,645	401,477	16.83%
City	WRENSHALL CITY OF	213,174	232,360	9.00%
City	WRIGHT CITY OF	30,727	26,727	-13.02%
Township	ATKINSON TOWN OF	55,000	55,000	0.00%
Township	AUTOMBA TOWN OF	47,600	48,500	1.89%
Township	BARNUM TOWN OF	175,000	195,000	11.43%
Township	BESEMAN TOWN OF	38,500	39,500	2.60%
Township	BLACKHOOF TOWN OF	240,000	245,000	2.08%
Township	CLEAR CREEK TWP (UNORG)	51,790	51,790	0.00%
Township	CORONA TWP (UNORG)	30,973	27,475	-11.29%
Township	EAGLE TOWN OF	143,000	100,000	-30.07%
Township	HOLYOKE TOWN OF	87,000	100,000	14.94%
Township	KALEVALA TOWN OF	66,795	66,795	0.00%
Township	LAKEVIEW TOWN OF	40,000	25,000	-37.50%
Township	MAHTOWA TOWN OF	196,985	208,808	6.00%
Township	MOOSE LAKE TOWN OF	227,000	231,300	1.89%
Township	PERCH LAKE TOWN OF	194,827	214,309	10.00%
Township	PROGRESS TWP (UNORG)	28,539	10,000	-64.96%
Township	RED CLOVER TWP (UNORG)	46,108	25,000	-45.78%
Township	SAWYER TWP (UNORG)	58,266	59,933	2.86%
Township	SILVER TOWN OF	93,500	101,000	8.02%
Township	SILVER BROOK TOWN OF	150,000	165,000	10.00%
Township	SKELTON TOWN OF	79,270	79,270	0.00%
Township	SPLIT ROCK TOWN OF	46,900	46,900	0.00%
Township	THOMSON TOWN OF	1,861,077	2,071,218	11.29%
Township	TWIN LAKES TOWN OF	1,832,000	1,832,000	0.00%
Township	WRENSHALL TOWN OF	93,000	110,000	18.28%
School	IND SCHOOL DIST 0091	1,528,147	1,490,450	-2.47%
School	IND SCHOOL DIST 0093	1,135,541	1,003,086	-11.66%
School	IND SCHOOL DIST 0094	7,663,033	7,731,793	0.90%
School	IND SCHOOL DIST 0095	1,254,820	1,253,010	-0.14%
School	IND SCHOOL DIST 0097	2,123,361	2,122,055	-0.06%
School	IND SCHOOL DIST 0099	2,365,347	2,564,450	8.42%
School	IND SCHOOL DIST 0100	1,529,201	1,466,634	-4.09%
Special	CLOQUET AREA AMBULANCE	1,421,019	1,865,054	31.25%
Special	CLOQUET AREA FIRE	2,913,375	3,647,620	25.20%
Special	MOOSE LAKE FIRE PROTECTION	186,600	195,930	5.00%
Special	NW CARLTON COUNTY EMERGENCY MEDICAL SERVICES	76,000	76,000	0.00%
<b>Special</b>	<b>CROMWELL/WRIGHT AREA FIRE DISTRICT</b>	<b>0</b>	<b>164,000</b>	<b>NEW 2026</b>

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	<u>Summary Totals</u>			<u>NTC</u>
717	County	34,440,362	35,645,775	
727	Cities	6,657,360	7,081,083	
737	Townships	5,883,130	6,108,798	
757	School Districts	17,599,450	17,631,478	
777	<u>Special Taxing Districts</u>	<u>4,596,994</u>	<u>5,948,604</u>	
	All Jurisdictions Total	69,177,296	72,415,738	4.68%

# Funding Minnesota's Future

 <p><b>Individuals</b> Resources for families and individuals</p>	 <p><b>Businesses</b> Resources and information for businesses</p>	 <p><b>Tax Professionals</b> Resources for tax professionals and software providers</p>	 <p><b>Governments</b> Resources for state agencies and local governments</p>
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## I need to...

[Check My Refund](#)

[Log in to e-Services](#)

[Calculate Sales Tax](#)

[Make a Payment](#)

[Register for a Tax ID](#)

[Find a Form](#)

# 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

### Missed the April 15th due date?

It's not too late file your 2024 return to claim tax credits and a refund. For details, go to [Missed the April 15th Due Date?](#)

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Top Tasks

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Individual Income Tax

[+]

Property Tax Refunds (PTR)

[-]

[Property Tax Refund Home](#)

[Renter's Property Tax Refund](#)

[Homeowner's Homestead Credit Refund](#)

[Find a Form](#)

## Contact Info

### EMAIL

[Go to Contact Form](#)

### PHONE

651-556-3000  
800-657-3666

### HOURS [+]

### ADDRESS [+]

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[Collection Information](#)  
[Annual Tax Statistics](#)  
[Revenue Notices](#)

## Last Updated

May 24, 2023

# 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

The due date is August 15.

You may file up to one year after the due date.

[Open All \[+\]](#) [Close All \[-\]](#)

## 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
<b>Regular</b>	<ul style="list-style-type: none"><li>• You owned and lived in your home on January 2, 2025</li><li>• Your <u>household income</u> for 2024 was less than \$139,320</li></ul>
<b>Special</b>	<ul style="list-style-type: none"><li>• You owned and lived in the same home on January 2, 2024, and on January 2, 2025</li><li>• Your home's net property tax increased by more than 12% from 2024 to 2025</li><li>• The net property tax increase was at least \$100</li><li>• The increase was not because of improvements you made to the property</li></ul>

## 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, 2025
- You contributed to a retirement account
- You or your spouse had a permanent and total disability on or before December 31, 2024

For details, see the instructions for [Form M1PR, Homestead Credit 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.

[Open All \[+\]](#) [Close All \[-\]](#)

### 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, any state or federal tax liens, or judgment 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:** Use the Online Application for Property Tax Deferral for Senior Citizens (will be available again in 2026)
- **By mail:** Use [Form CR-SCD, Property Tax Deferral for Senior Citizens](#)

### Questions?

If you have questions, email us at [PropTax.Deferral@state.mn.us](mailto:PropTax.Deferral@state.mn.us) or call 651-556-4803.

# 70,000 more renters got a property tax refund due to new Renter's Credit

## Renters claimed and got the Renter's Credit on their income tax returns

Date of Release

August 05, 2025

**ST. PAUL, Minn.** – Over 70,000 more Minnesota renters received the benefits of the new Renter's Credit when they filed their individual income tax returns earlier this year, the Minnesota Department of Revenue announced today. Those claiming the 2024 Renter's Credit saw it decrease how much they owed or increased any refund due on their income tax return.

"Making the Renter's Credit a part of an individual's income tax filing allowed us to send out an additional \$64.5 million in credits received to eligible renters this year," said Revenue Commissioner Paul Marquart. "This change not only simplified filing for over 370,000 total renters, but it also put these refunds into their pockets months earlier than prior years."

### Still need to claim the 2024 Renter's Credit?

The Minnesota Department of Revenue reminds eligible renters that the 2024 Renter's Credit is now claimed when filing their individual income tax. This means they will not file a separate Property Tax Refund return and will not receive a separate refund this summer.

Since the credit is part of the individual income tax return, renters must file it to claim the Renter's Credit. Visit the [File an Income Tax Return webpage](#) for more details, including due dates and electronic and paper filing methods.

Renters who already filed but did not claim the credit will need to amend their return if they want to claim it. For more information, visit the Forgot to Claim the Renter's Credit section on our [Renter's Credit webpage](#).

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](#).

Media Contact

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# Renter's Credit

## Claim the Renter's Credit on Your Income Tax Return

If you are a renter, you may be eligible to claim the Renter's Credit as part of your Minnesota Individual Income Tax return (Form M1). The Renter's Credit is a refundable credit on an income tax return. It decreases how much you owe or increases your refund.

[Open All \[+\]](#) [Close All \[-\]](#)

### 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 Credit

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.

### Forgot to Claim the Renter's Credit?

If you did not claim the Renter's Credit when you filed your income tax return, you must amend your income tax return to claim it.

Download and complete [Form M1X](#), [Schedule M1REF](#), and [Schedule M1RENT](#). Mail us the completed form including all schedules, and copies of all your CRPs.

Visit [Amending an Income Tax Return](#) for more information.

## Certificate of Rent Paid (CRP)

The CRP shows how much rent you paid during the previous year. Your property owner or managing agent must give you a completed CRP by January 31.

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

Ask your property owner or managing agent to correct or provide your CRP.

If your property owner or managing agent 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 property owner or managing agent, you can request a Rent Paid Affidavit (RPA). We issue Rent Paid Affidavits beginning February 1 each year. You must include a copy of the RPA and proof of rent paid with your return even if you later receive a CRP from your landlord.

To request an RPA, contact us and provide us the following:

- **Your Information**

- Name
- Current address
- Phone number
- Date of birth
- Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)

**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](mailto: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](mailto:Kevin.DeVriendt@carltoncountymn.gov)

(218) 384-9127

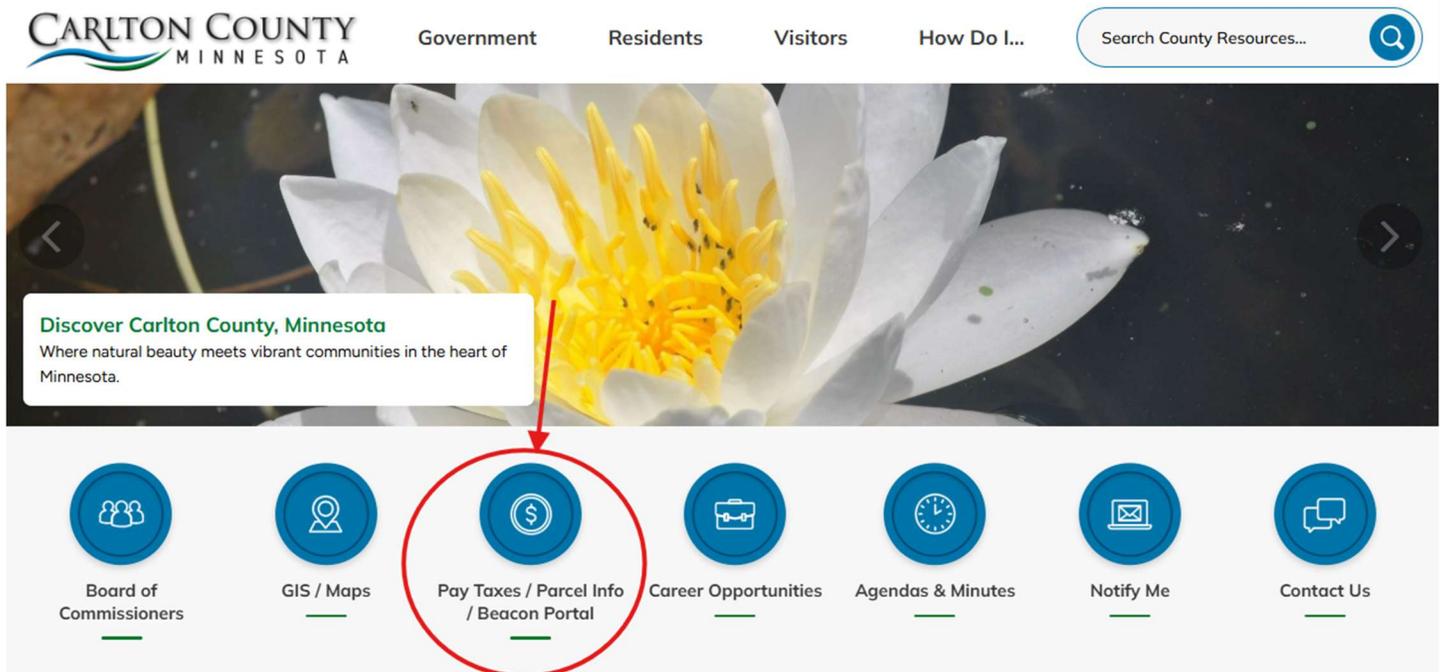
For **Valuation/Classification** questions:

**Kyle Holmes, County Assessor**

[Kyle.Holmes@carltoncountymn.gov](mailto:Kyle.Holmes@carltoncountymn.gov)

(218) 384-9149

**Carlton County Website** [www.carltoncountymn.gov](http://www.carltoncountymn.gov)



For information on properties and property taxes, click on the “Pay Taxes/Parcel Info/Beacon Portal” button