



Low Income Rental Classification 2026 Initial Application

Effective Date: 12/20/2025

This application must be postmarked **by March 31, 2026**, or it will not be approved for the Low Income Rental Classification (LIRC) Program for taxes payable in 2027.

A. Property and Owner Information

Property and Owner Information Requested	Response
Minnesota D# (if applicable)	
Ownership entity name or name of property owner (first, middle, last)	
Owner's mailing address (street address or PO box)	
City, State, Zip Code	
Name of eligible property (project)	
Primary address of eligible property (street address)	
City, State, Zip Code	
Contact name (first, last)	
Phone	
Email	

B. County PINS

List the county parcel ID numbers (PINS/PIDS) and parcel addresses that identify the primary address above. If there are more than three PINS/PIDS, list any additional PINS/PIDS and addresses on a separate sheet and attach it to this application.

PINS/PIDS	Address	City	State	Zip Code
			MN	
			MN	
			MN	

C. Qualification Type and Qualified Units

I certify that this property is eligible for the LIRC Program under the following categories. Check all categories that apply and enter the number of units qualified for each category on the right.

Category	# of Units
<input type="checkbox"/> The units are subject to a project-based housing assistance payments (HAP) contract under Section 8 of the United States Housing Act of 1937, as amended.	1.
<input type="checkbox"/> The units are rent-restricted and income-restricted units of a qualified low-income housing project receiving tax credits under Section 42(g) of the Internal Revenue Code.	2.
<input type="checkbox"/> The units are financed by the Rural Housing Service (RHS) of the United States Department of Agriculture and receive payments under the rental assistance program pursuant to Section 521(a) of the Housing Act of 1949, as amended.	3.
<input type="checkbox"/> The units are subject to 60% or less of AMI rent and income restrictions , as specified in statute, under the terms of financial assistance provided to the rental housing property by the federal government, the state of Minnesota, or a local unit of government, as evidenced by a document recorded against the property.	4.
Total Qualified Units (sum of lines 1-4)	5.
Total of all rental units in property	6.
Qualifying percentage (divide line 5 by line 6)	7. %

D. Proof of Qualification

To receive 4d(1) you must submit the applicable supporting documentation that corresponds to each qualification type indicated in C above.

Qualification Type	Expiration Date
<input type="checkbox"/> The Section 8 HAP contract.	
<input type="checkbox"/> The Section 42(g) Land Use Restriction Agreement (LURA); or, if the LURA is not yet recorded, confirmation of an allocation of tax credits for the property and a verification of the "Placed in Service" date.	
<input type="checkbox"/> The United States Department of Agriculture Rural Development subsidy contract.	
<input type="checkbox"/> The recorded document restricting income and rents under the terms of the financial assistance provided by the federal government, the state of Minnesota, or a local unit of government.	

E. Eligible Uses of Property Tax Savings Certification and Compliance

Enrolling in the LIRC Program reduces the property's tax class rate thereby reducing the property tax amount that would otherwise be due. [Minnesota Statute 273.128, subdivision 1\(b\)](#) requires that the Property Tax Savings be used for one or more of the following Eligible Uses:

- Property maintenance
- Property security
- Improvements to the property
- Rent stabilization
- Increases to the property's replacement reserve account

See Section 2.02 and Chapter 3 of the Program Guide for additional information.

☐ By selecting this box, I certify that the Property Tax Savings will only be used for one or more of the Eligible Uses; I acknowledge that Minnesota Housing, at its sole discretion, may request documentation demonstrating that the savings were used on the Eligible Use(s); and, I understand that failure to provide the requested documentation may result in removal and/or temporary disbarment for the LIRC Program.

F. Application Fee Calculation

1. Qualified Units (Section C, line 5): _____
2. Total annual, non-refundable fee (multiply line 1 by 10; maximum of \$150): \$_____

G. Applicant Certification and Signature

Some of the information you provide on your application may be private by state law. This information is being collected to determine your eligibility for the LIRC Program and to ensure it is applied in compliance with applicable state laws. You do not have to provide this information. If you do not provide this information Minnesota Housing may not be able to fully process your application. By signing this form, you consent to Minnesota Housing sharing this information and the supporting documentation with county or city assessors, the Minnesota Department of Revenue, and with such entities as may be needed to verify LIRC eligibility, including the United States Department of Housing and Urban Development, United States Department of Agriculture, and other government entities. Minnesota Housing may also provide this information to the state or legislative auditor or share this information upon court order.

I certify that all information provided is true and correct, that I am duly authorized to sign this certification and submit this application, that the property meets the requirement(s) to receive the 4d(1) Property Use Classification and is in compliance with all applicable requirements of the low-

income housing program that qualifies the property for the LIRC Program. I understand that any false information or low-income housing program non-compliance could result in the denial and withdrawal of 4d(1) or a loss of some or all LIRC Program benefits.

Applicant Signature

Date

General Information

Program Guide: For additional program information, please review the [LIRC Program Guide](#) on Minnesota Housing's website.

Application: This application form is for new applicants who have not previously applied for LIRC status.

What is the application deadline for 2026? Applications, remittances and supporting documentation must be mailed and postmarked no later than March 31, 2026.

How will I know if my application was accepted? We will notify applicants of their application status once it is processed.

When will LIRC take effect? Approved and certified properties will see the tax rate reduction on their tax bill payable in 2026.

What is the owner's responsibility? Reapply annually; continue to comply with the requirements of the LIRC Program and maintain compliance with the applicable low-income housing program that qualifies the property for 4d(1).

What if the ownership or mailing address changes? Property owners should notify Minnesota Housing of any ownership or mailing address changes.

Application Instructions

General: Completely fill out the application. Incomplete information may result in delaying or rejecting the application.

Property and Owner Information and PINS: Complete all fields. The 'Ownership Entity Name' should match the property tax statement. Enter the PINS/PIDS and parcel address as shown on your property tax statement. The accuracy of this information is important for reporting to the assessor offices.

Qualification Type: Check the box(es) that apply to the property. Enter the number of qualifying units subject to the rent and income restrictions that are indicated in the contract or restrictive covenant.

Units:

- Enter the sum of qualifying units in the Qualification Type section.
- Enter the total number of units in the property.
- Calculate the qualifying percentage by dividing the number of qualified units by the total number of units; round the percentage to the nearest whole number.

Application Fee: Calculate the non-refundable application fee of \$10 per qualified unit; maximum of \$150.

Proof of Qualification: Enter the expiration date of the applicable Project-based HAP contract, Section 42(g) restrictions, Rural Housing contract, or recorded document. Submit a copy of the applicable Proof(s) of Qualification as part of this application.

Owner Certification and Signature: Sign and date this application. Note, the application must be signed by someone with the authority to make these certifications on behalf of the property owner.

Mailing Instructions:

- Complete and sign the application form.
- Include a check for the non-refundable application fee amount, payable to Minnesota Housing.
- Attach a copy of the documentation, which proves your qualification for 4(d)1.
- If applicable, attach a copy of the resolution provided by the city or town where the property is located approving the ability to submit the LIRC Program Initial Application. See Section 2.03 of the Program Guide for additional information.
- Make a copy of the application for your records.
- Mail to: Minnesota Housing, Attn: LIRC, 400 Wabasha Street North, Suite 400, St. Paul, MN 55102-1109.

For More Information

800.657.3647 | 651.297.4065 | TTY: 651.297.2361 | Minnesota Relay Service: 800.627.3529 | www.mnhousing.gov