



301 South O'Connell Street, Marshall, Minnesota 56258

## MARY MAHONEY TRUST SEALED BID LAND AUCTION

### (Lyon County, MN)

Parcel described as:

E ½, less Lady Slipper Lake and area east of 352nd St in Section 26 in T-113-N R-40-W (Lucas Twp) Lyon County, MN

\*ALL ACRES ARE SUBJECT TO A COMPLETED LAND SURVEY BEFORE AUCTION DATE\*

### Times and Dates

#### Friday, November 11<sup>th</sup>, 2022

– Written bids and earnest money check must be received by Northwestern Farm Management Company by 5:00 PM.

#### Tuesday, November 15<sup>th</sup>, 2022

– All persons submitting bids will have opportunity to raise bids at EverSpring Inn & Suites, 1500 E. College Dr. Marshall, MN 56258 at 10:00 AM.

**Farm Information:** Rare opportunity to purchase quality Lyon County farmland with great farmability and productive soils. Farm contains approx. 179.57 ± total acres with 170.51 tillable acres. This farm has a Crop Productivity Index (CPI) of 95.4. Amiret Loam and Normania Loam are the most common soil types on the property. Farm has good access on the South side of the farm. Farm has private tile and a great outlet.

**Farm Location:** From Cottonwood, MN farm is located 3.5 miles SE. In between School Grove and Lady Slipper Lake.



Phone: (507) 532-5120

E-mail: [land@nfmco.com](mailto:land@nfmco.com)

Web Address: [www.nfmco.com](http://www.nfmco.com)

Accredited Farm Management

Real Estate Sales

Certified Appraisals



### **Sealed bid instructions:**

1. All potential buyers shall deliver or mail a sealed bid by 5 pm Friday, November 11th, 2022 to:

Northwestern Farm Management Company,  
Attn: Dallas Mahoney  
301 South O'Connell St.  
Marshall, MN 56258

2. Minimum Bid is \$1,436,560 or \$8,000 per acre on 179.57 acres.
3. All bids must be accompanied by a \$5,000.00 check for earnest money made out to Northwestern Farm Management Trust Account.
4. The written bid shall state the total purchase price for the entire property.
5. Only registered bidders may attend and participate in the auction.
6. All persons submitting a written bid will be allowed to raise their bid after all bids have been opened.
7. Bidders will be allowed to bid on other parcels the day of live auction.
8. The property described above will be sold in "As Is and Where Is" condition.
9. Seller will retain 100% of the 2022 cash rent payment and pay all the Real Estate Taxes due in 2022.
10. Possession will be granted immediately after closing, subject to the 2022 lease terms.
11. Buyer will be allowed to enter the property to preform fall tillage and fertilize upon the harvest of the 2022 crop.
12. The successful bidder will enter into a purchase agreement and shall pay as earnest money 15% of the successful bid on the day of the auction.
13. The entire balance of the purchase price will be due and payable on or before January 10<sup>th</sup>, at which time marketable title shall be conveyed.
14. Unsuccessful bidders will have checks returned to them at the conclusion of auction.
15. The seller reserves the right to reject any and all bids and to waive any irregularities in the bidding.
16. Property to be sold subject to any road, drainage, utility, or other easements of record.
17. Announcements the day of the auction take precedent over written material.



301 South O'Connell Street, Marshall, Minnesota 56258

## BID SHEET FOR MARY MAHONEY TRUST LAND SALE

Parcel described as:

E ½, less Lady Slipper Lake and area east of 352nd St in Section 26 in T-113-N R-40-W (Lucas Twp)  
Lyon County, MN

Submit bids in writing to:

Northwestern Farm Management Company  
Attn: Dallas Mahoney  
301 South O'Connell Street  
Marshall, MN 56258

**All bids must be received by 5:00 pm November 11, 2022**  
**Minimum bid is \$1,436,560 or \$8,000 per acre on 179.57 acres.**  
**Bid must be accompanied by a \$5,000 earnest money check.**

Total Bid Amount \$ \_\_\_\_\_

Submit \$5,000 earnest money check to **Northwestern Farm Management Company Trust Account.**

All persons submitting bids will have opportunity to raise bids at EverSpring Inn & Suites, 1500 E. College Dr. Marshall, MN 56258 at 10:00 AM. Successful bidder will sign purchase agreement at the conclusion of the auction and make earnest money payment of 15% of final purchase price less \$5,000 earnest money check. Sale is not contingent on buyer financing. Bidders must be prequalified. Unsuccessful bidders will have \$5,000 checks returned to them at conclusion of auction. Seller reserves the right to refuse any and all offers.

NAME: \_\_\_\_\_

LENDER'S NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_  
\_\_\_\_\_

ADDRESS: \_\_\_\_\_  
\_\_\_\_\_

PHONE: \_\_\_\_\_

PHONE: \_\_\_\_\_

Email: \_\_\_\_\_

Email: \_\_\_\_\_

# Aerial Map



Map Center: 44° 33' 49.6, -95° 37' 45.1



**26-113N-40W**  
**Lyon County**  
**Minnesota**



10/12/2022

Maps Provided By:  
  
CUSTOMIZED ONLINE MAPPING  
© AgriData, Inc. 2021      www.AgriDataInc.com

Field borders provided by Farm Service Agency as of 5/21/2008.



Lyon County, Minnesota

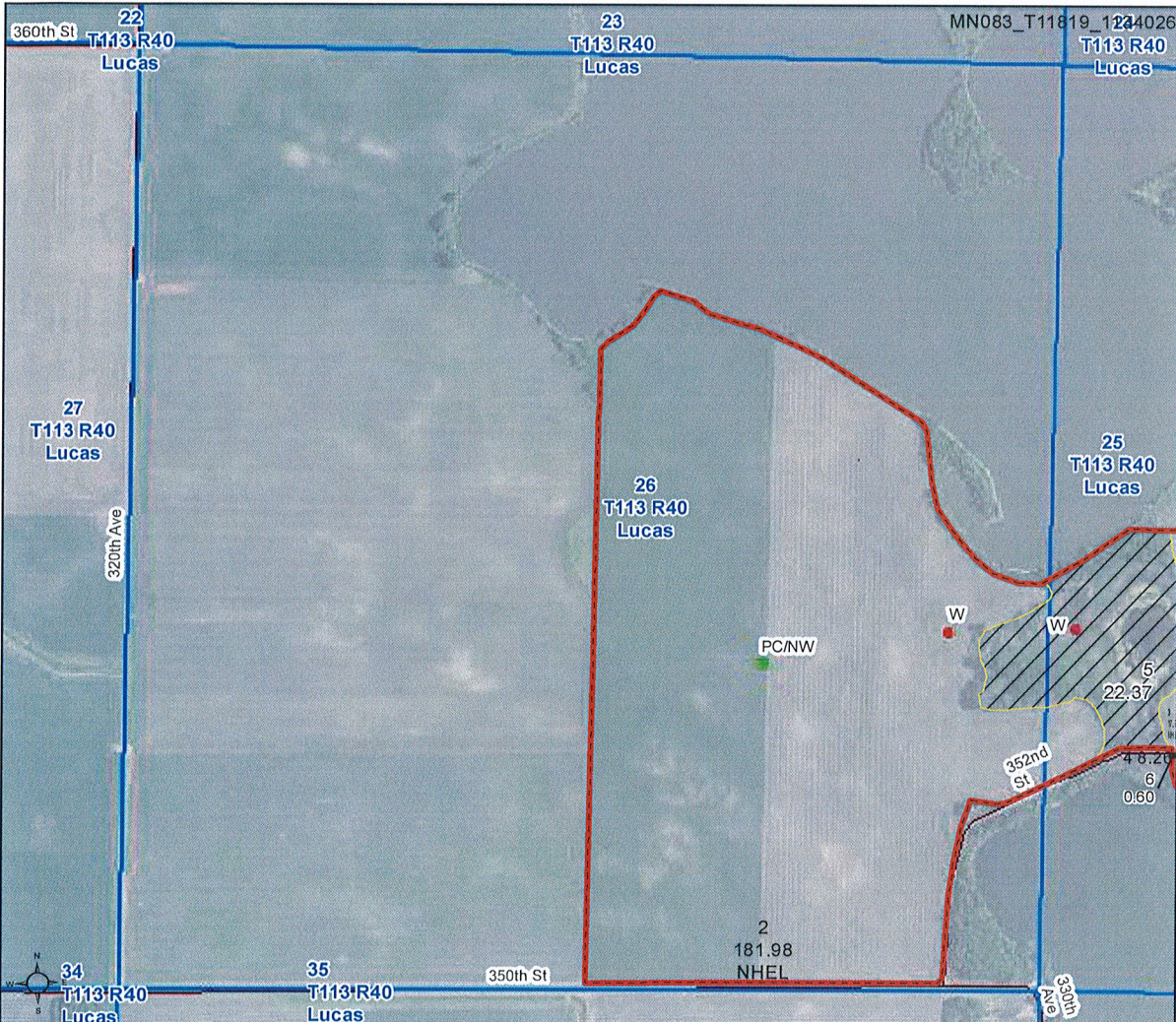
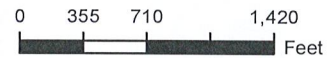
Farm 727

Tract 11819

2022 Program Year

Map Created May 03, 2022

1134026



- Unless otherwise noted:  
 Shares are 100% operator  
 Crops are non-irrigated  
 Corn = yellow for grain  
 Soybeans = common soybeans for grain  
 Wheat = HRS, HRW = Grain  
 Sunflower = Oil, Non-Oil = Grain  
 Oats and Barley = Spring for grain  
 Rye = for grain  
 Peas = process  
 Alfalfa, Mixed Forage AGM, GMA, IGS = for forage  
 Beans = Dry Edible  
 NAG = for GZ  
 Canola = Spring for seed

**Common Land Unit**

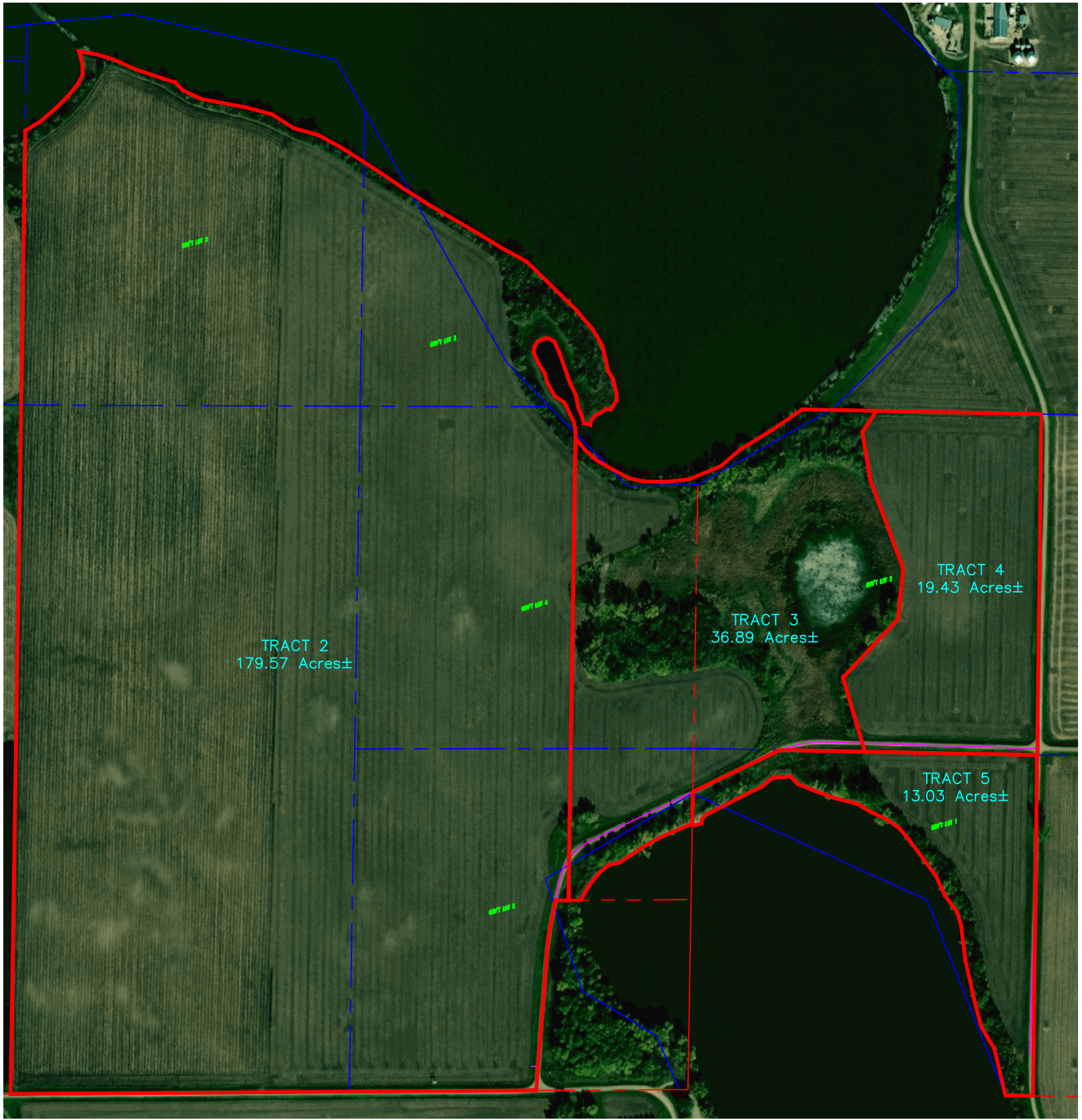
- Non-Cropland
- Cropland
- Tract Boundary

**Wetland Determination Identifiers**

- Restricted Use
- Limited Restrictions
- Exempt from Conservation Compliance Provisions

Tract Cropland Total: 208.19 acres

United States Department of Agriculture (USDA) Farm Service Agency (FSA) maps are for FSA Program administration only. This map does not represent a legal survey or reflect actual ownership; rather it depicts the information provided directly from the producer and/or National Agricultural Imagery Program (NAIP) imagery. The producer accepts the data 'as is' and assumes all risks associated with its use. USDA-FSA assumes no responsibility for actual or consequential damage incurred as a result of any user's reliance on this data outside FSA Programs. Wetland identifiers do not represent the size, shape, or specific determination of the area. Refer to your original determination (CPA-026 and attached maps) for exact boundaries and determinations or contact USDA Natural Resources Conservation Service (NRCS). This map displays the 2021 NAIP imagery.



TRACT 1  
179.57 Acres±

TRACT 2  
36.89 Acres±

TRACT 3  
19.43 Acres±

TRACT 4  
36.89 Acres±

TRACT 5  
13.03 Acres±

GIFT LOT 1

GIFT LOT 2

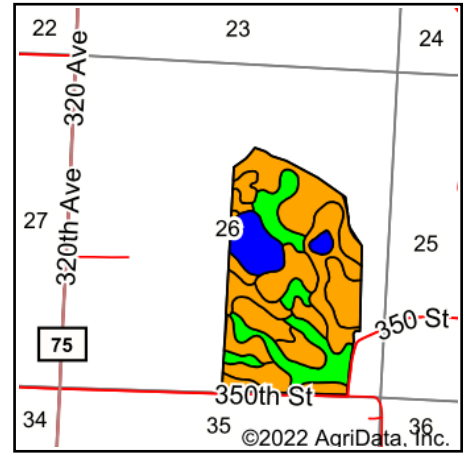
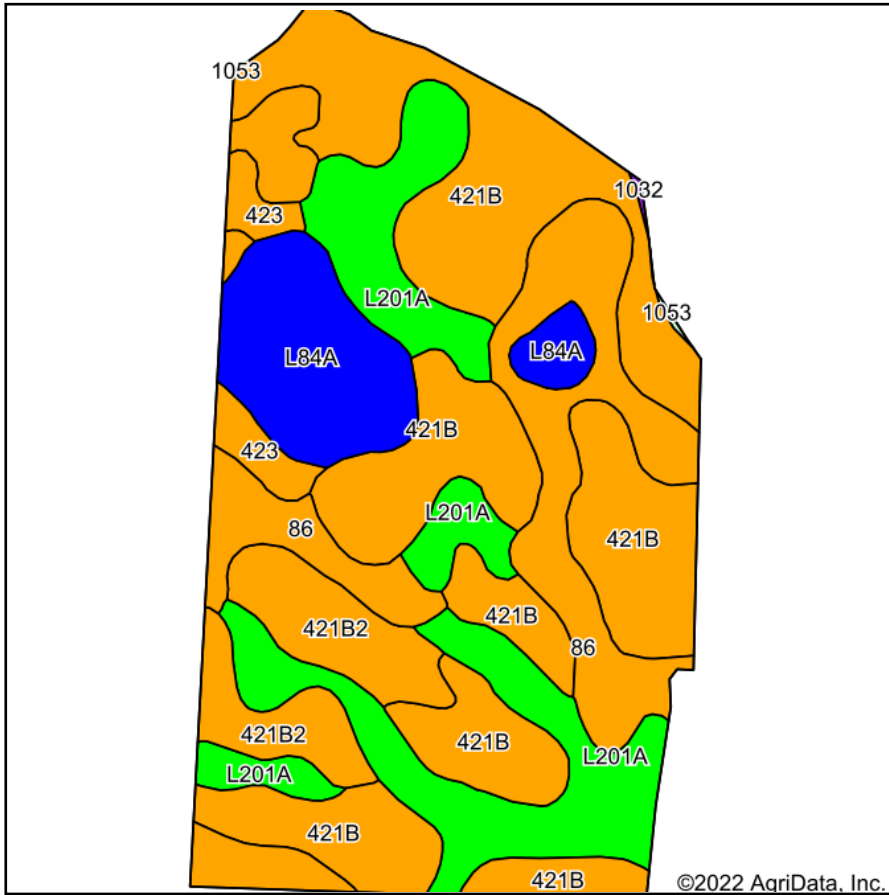
GIFT LOT 3

GIFT LOT 4

GIFT LOT 5

GIFT LOT 6

# Soils Map



State: **Minnesota**  
 County: **Lyon**  
 Location: **26-113N-40W**  
 Township: **Lucas**  
 Acres: **171.51**  
 Date: **10/12/2022**



Soils data provided by USDA and NRCS.

Area Symbol: MN083, Soil Area Version: 18

Code	Soil Description	Acres	Percent of field	Non-Irr Class Legend	Non-Irr Class *c	Productivity Index
421B	Amiret loam, 2 to 6 percent slopes	69.30	40.4%		Ile	98
L201A	Normania loam, 1 to 3 percent slopes	35.14	20.5%		le	99
86	Canisteo clay loam, 0 to 2 percent slopes	31.94	18.6%		IIlw	93
L84A	Glencoe clay loam, 0 to 1 percent slopes	16.96	9.9%		IIIw	86
421B2	Amiret-Swanlake loams, 2 to 6 percent slopes	13.77	8.0%		Ile	92
423	Seaforth loam, 1 to 3 percent slopes	4.16	2.4%		IIs	95
1032	Aquents and Udorthents	0.12	0.1%		Vw	0
1053	Aquolls and Aquents, ponded	0.12	0.1%		VIIIw	5
<b>Weighted Average</b>					<b>1.90</b>	<b>95.4</b>

\*c: Using Capabilities Class Dominant Condition Aggregation Method  
 Soils data provided by USDA and NRCS.

# DRAIN TILE LOCATION MAP

Lucas Twp.  
Lyon Co.

Owners: P.M. Meehl

Planned by: Jake Janzen

Installed by: Dernyck Drainage  
Sept. 1965

SCALE: 1 inch = 660 feet or  
40 rods

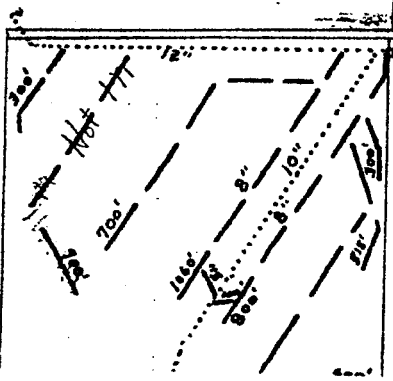
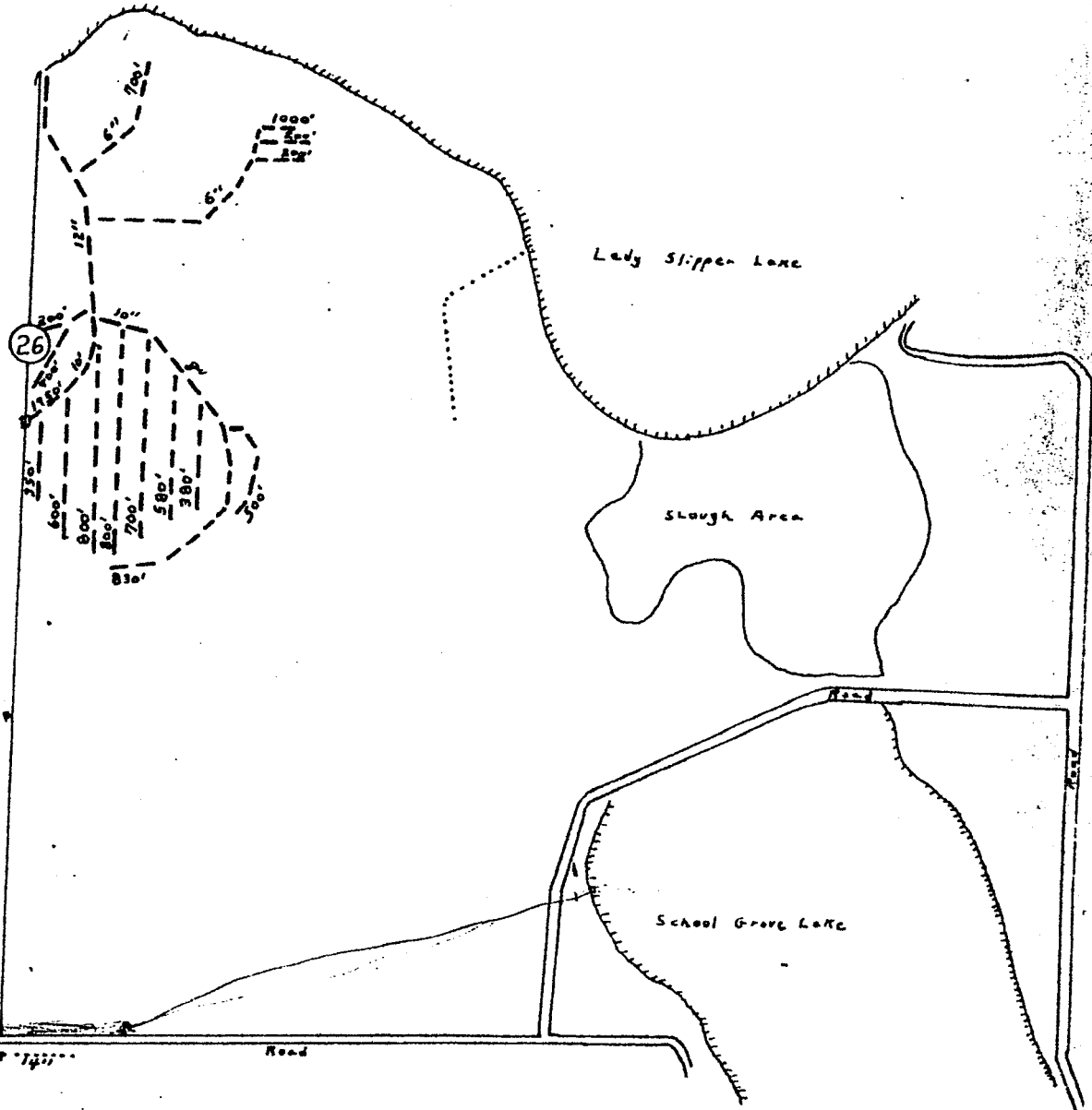
## LEGEND

1965 Tile ————

1948 Tile - - - - -

Ext. Tile .....

Surface Inlets —#





Minnesota

U.S. Department of Agriculture

FARM: 727

Lyon

Farm Service Agency

Prepared: 9/2/22 10:19 AM

Report ID: FSA-156EZ

Abbreviated 156 Farm Record

Crop Year: 2022

Page: 1 of 2

DISCLAIMER: This is data extracted from the web farm database. Because of potential messaging failures in MIDAS, this data is not guaranteed to be an accurate and complete representation of data contained in the MIDAS system, which is the system of record for Farm Records.

Operator Name Farm Identifier

Farms Associated with Operator:

ARC/PLC G/I/F Eligibility: Eligible

CRP Contract Number(s): None

Farmland	Cropland	DCP Cropland	WBP	WRP	EWP	CRP Cropland	GRP	Farm Status	Number of Tracts
270.63	243.93	243.93	0.0	0.0	0.0	0.0	0.0	Active	2
State Conservation	Other Conservation	Effective DCP Cropland	Double Cropped	MPL/FWP	Native Sod				
0.0	0.0	243.93	0.0	0.0	0.0				

ARC/PLC						
PLC	ARC-CO	ARC-IC	PLC-Default	ARC-CO-Default	ARC-IC-Default	
CORN	SOYBN	NONE	NONE	NONE	NONE	

Crop	Base Acreage	PLC Yield	CCC-505 CRP Reduction
CORN	118.0	155	0.00
SOYBEANS	122.2	43	0.00
<b>Total Base Acres:</b>	<b>240.2</b>		

Tract Number: 11819 Description PT E 26 WSW 25 LUCAS

FSA Physical Location : Lyon, MN

ANSI Physical Location: Lyon, MN

BIA Range Unit Number:

HEL Status: NHEL: no agricultural commodity planted on undetermined fields

Recon Number

Wetland Status: Tract contains a wetland or farmed wetland

2021- 82

WL Violations: None

Farmland	Cropland	DCP Cropland	WBP	WRP	EWP	CRP Cropland	GRP
231.16	208.19	208.19	0.0	0.0	0.0	0.0	0.0
State Conservation	Other Conservation	Effective DCP Cropland	Double Cropped	MPL/FWP	Native Sod		
0.0	0.0	208.19	0.0	0.0	0.0		

Crop	Base Acreage	PLC Yield	CCC-505 CRP Reduction
CORN	100.71	155	0.00
SOYBEANS	104.3	43	0.00
<b>Total Base Acres:</b>	<b>205.01</b>		

Owners: MARY MAHONEY TRUST

LUCAS TWP

Property ID Number: 10-026001-0  
 Property Description: SECT-26 TWP-113 RANG-40  
 94.64 ACRES PT LOT 2 AND ALL LOTS 3,  
 4, 5, EX 7 ACRES PT LOT 5 SUBJ TO

Identifying Information  
 Removed

35682-T  
 ACRES 94.64

		Values and Classification		
		Taxes Payable Year	2021	2022
Step 1	Estimated Market Value:		553.700	581.800
	Homestead Exclusion:			
	Taxable Market Value:		553,700	581,800
Step 2	New Improve/Expired Excls:			
	Property Class:		AGRI NON-HSTD	AGRI NON-HSTD
Sent in March 2021				
Step 3	Proposed Tax			
	* Does Not Include Special Assessments			3,202.00
Sent in November 2021				
Step 3	Property Tax Statement			
	First half Taxes:			1,615.00
	Second half Taxes:			1,615.00
	Total Taxes Due in 2022			3,230.00

\$\$\$  
 REFUNDS?

You may be eligible for one or even two refunds to reduce your property tax. Read the back of this statement to find out how to apply.

- Use this amount on Form M1PR to see if you are eligible for a homestead credit refund .....  
 File by August 15th. IF BOX IS CHECKED, YOU OWE DELINQUENT TAXES AND ARE NOT ELIGIBLE
- Use these amounts on Form M1PR to see if you are eligible for a special refund .....

		Taxes Payable Year:	2021	2022
3. Property taxes before credits .....			3,652.24	3,940.55
4. A. Agricultural and rural land tax credits .....			.00	.00
B. Other credits to reduce your property tax .....			528.24	710.55
5. Property taxes after credits .....			3,124.00	3,230.00
6. County .....			2,155.52	2,188.74
7. City or Town .....			261.79	261.35
8. State General Tax .....			.00	.00
9. School District: 2167				
A. Voter approved levies .....			432.20	473.69
B. Other local levies .....			266.01	297.55
10. Special Taxing Districts:				
A. SW REGIONAL DEVELOPMENT .....			8.48	8.67
B. ....				
C. ....				
D. ....				
11. Non-school voter approved referenda levies .....				
12. Total property tax before special assessments .....			3,124.00	3,230.00
13. A. ....				
B. ....				
C. ....				
D. ....				
E. ....				
14. YOUR TOTAL PROPERTY TAX AND SPECIAL ASSESSMENTS .....			3,124.00	3,230.00

**2nd Half 2022** Pay Stub  
 DETACH AND RETURN THIS STUB WITH YOUR SECOND HALF PAYMENT  
 MAKE CHECKS PAYABLE TO: LYON COUNTY  
 IF YOU PAY YOUR TAXES LATE, YOU WILL BE CHARGED A PENALTY. SEE BACK FOR RATE

**1st Half 2022** Pay Stub  
 DETACH AND RETURN THIS STUB WITH YOUR FIRST HALF PAYMENT  
 MAKE CHECKS PAYABLE TO: LYON COUNTY  
 IF YOU PAY YOUR TAXES LATE, YOU WILL BE CHARGED A PENALTY. SEE BACK FOR RATE

PRCL# 10-026001-0 RCPT# 3508  
 AGRI NON-HSTD

PRCL# 10-026001-0 RCPT# 3508  
 AGRI NON-HSTD

AMOUNT DUE		AMOUNT DUE		TOTAL TAX	3,230.00
NOVEMBER 15, 2022	2ND HALF TAX	1,615.00	MAY 16, 2022	1ST HALF TAX	1,615.00
	PENALTY			PENALTY	
	TOTAL			TOTAL	

YOUR CANCELED CHECK IS YOUR RECEIPT.

TAXES OF \$100.00 OR LESS  
 MUST BE PAID IN FULL.

35682-T

35682-T

Identifying Information  
 Removed

Identifying Information  
 Removed

# \$\$\$ REFUNDS

You may qualify for one or both refunds from the State of Minnesota based on your 2022 Property Taxes.

If you owned and occupied this property as your homestead on January 2, 2022, you **may** qualify for one or both of the following homestead credit refunds:

- Property Tax Refund** - If your taxes exceed certain income-based thresholds, and your total household income is less than \$119,790.
- Special Property Tax Refund** - If you also owned and occupied this property as your homestead on January 2, 2021 and **both** of the following are true:
  - The net property tax on your homestead increased by more than 12% from 2021 to 2022.
  - The increase was at least \$100, not due to improvements on the property.

For Form M1PR and instructions:



[www.revenue.state.mn.us](http://www.revenue.state.mn.us)



(651) 296-3781



Minnesota Tax Forms  
Mail Station 1421  
St. Paul, MN 55146-1421

Make sure to provide your Property ID Number on your M1PR to ensure prompt processing.

## Penalty For Late Payment Of Property Tax

If you pay your first half or second half property tax after the due dates, a penalty will be added to your tax. The later you pay, the greater the penalty you must pay. The table below shows the penalty amounts added to your tax if your property taxes are not paid before the date shown.

Property Type:	2022											2023
	May 17	June 1	July 1	Aug 1	Sep 1	Oct 1	Oct 18	Nov 1	Nov 16	Dec 1	Jan 2	
<b>Homesteads and Seasonal Rec.</b>	1st half	2%	4%	5%	6%	7%	8%	8%	8%	-	8%	10%
	2nd half	-	-	-	-	-	-	2%	4%	-	5%	7%
	Both Unpaid	-	-	-	-	-	-	5%	6%	-	6.5%	8.5%
<b>Agricultural Homesteads</b>	1st half	2%	4%	5%	6%	7%	8%	8%	8%	8%	8%	10%
	2nd half	-	-	-	-	-	-	-	-	2%	4%	6%
	Both Unpaid	-	-	-	-	-	-	-	-	5%	6%	8%
<b>Nonhomesteads</b>	1st half	4%	8%	9%	10%	11%	12%	12%	12%	-	12%	14%
	2nd half	-	-	-	-	-	-	4%	8%	-	9%	11%
	Both Unpaid	-	-	-	-	-	-	8%	10%	-	10.5%	12.5%
<b>Agricultural Nonhomesteads</b>	1st half	4%	8%	9%	10%	11%	12%	12%	12%	12%	12%	14%
	2nd half	-	-	-	-	-	-	-	-	4%	8%	10%
	Both Unpaid	-	-	-	-	-	-	-	-	8%	10%	12%
<b>Personal Property</b>	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%
<b>Manufactured Homes</b>	1st half	-	-	-	-	8%	8%	8%	8%	8%	8%	8%
	2nd half	-	-	-	-	-	-	-	-	8%	8%	8%

### Personal Property Located on Leased Government-owned Land: Taxes

may be paid in two installments due at the same time as real property taxes. These taxes are subject to the same penalty schedule and penalty rates as real property taxes. All other personal property taxes are due in full on or before May 16, 2022.

### Note to manufactured homeowners:

The title to your manufactured home cannot be transferred unless all current year and delinquent personal property taxes are paid at the time of transfer.

### IMPORTANT ADDITIONAL NOTES:

- TAXPAYERS ARE RESPONSIBLE FOR PAYMENT OF TAX AND THIS IS NOT AFFECTED BY FAILURE TO PROVIDE A STATEMENT FOR A PARCEL.
- WE DO NOT MAIL SECOND HALF STATEMENTS.
- PAYMENT - WE ARE PROHIBITED FROM ACCEPTING POST-DATED CHECKS. PAYMENT MUST BE IN U.S. DOLLARS BY MONEY ORDER, OR DRAFT FROM A U.S. BANK OR BRANCH. DRAFT MUST HAVE BANK'S CODED TRANSIT NUMBER ALONG BOTTOM EDGE.
- M.S. 276.017 SUBD. 3. **PROOF OF TIMELY PAYMENT.** THE POSTMARK OR REGISTRATION MARK OF THE UNITED STATES POSTAL SERVICE QUALIFIES AS PROOF OF TIMELY MAILING. MAILING, OR THE TIME OF MAILING, MAY ALSO BE ESTABLISHED BY A DELIVERY SERVICE'S RECORDS OR OTHER AVAILABLE EVIDENCE. THE POSTMARK OF A PRIVATE POSTAGE METER OR AN ELECTRONIC STAMP PURCHASED ONLINE MAY NOT BE USED AS PROOF OF A TIMELY MAILING MADE UNDER THIS SECTION.

## SENIOR CITIZEN PROPERTY TAX DEFERRAL

The Senior Citizen Deferral Program provides a low-interest loan to senior citizens having difficulty paying property taxes. This is not a tax forgiveness program, however, this program:

- Limits the maximum amount of property tax paid to 3% of total household income, and
- Ensures the amount of tax paid remains the same as you participate in this program.

To be eligible, you must file an application by **November 1, 2022**, as well as:

- Be at least 65 years old,
- Have a household income of \$60,000 or less, and
- Have lived in your home for at least 15 years.

To receive a fact sheet and application for this program, or to file an on-line application, go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and type keyword "deferral" into the search box, or call the Senior Deferral Administrator at (651) 556-4803 to have the information mailed to you.

When you provide a check as payment, you authorize us to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction.

For inquiries please call: (507) 537-6724

### ADDRESS CORRECTION

NEW ADDRESS:

NAME \_\_\_\_\_

STREET ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_

STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_

When you provide a check as payment, you authorize us to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction.

For inquiries please call: (507) 537-6724

### ADDRESS CORRECTION

NEW ADDRESS:

NAME \_\_\_\_\_

STREET ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_

STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_

THIS STUB MUST ACCOMPANY FIRST HALF PAYMENT

THIS STUB MUST ACCOMPANY SECOND HALF PAYMENT

LUCAS TWP

Property ID Number: 10-026001-1  
 Property Description: SECT-26 TWP-113 RANG-40  
 113.18 ACRES W2 SE4 & 33.18 ACRES PT  
 GOVT LOT 2

Identifying Information  
 Removed

35682-T

ACRES 113.18

		Values and Classification	
		Taxes Payable Year	2021 2022
Step 1	Estimated Market Value:	805.500	847.800
	Homestead Exclusion:		
Step 2	Taxable Market Value:	805,500	847,800
	New Improve/Expired Excls:		
Step 3	Property Class:	AGRI NON-HSTD AGRI NON-HSTD	
	Sent in March 2021		
	Proposed Tax		
		* Does Not Include Special Assessments	4.668.00
		Sent in November 2021	
		Property Tax Statement	
		First half Taxes:	2.352.00
		Second half Taxes:	2.352.00
		Total Taxes Due in 2022	4.704.00

\$\$\$  
 REFUNDS?

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 File by August 15th. IF BOX IS CHECKED, YOU OWE DELINQUENT TAXES AND ARE NOT ELIGIBLE
- Use these amounts on Form M1PR to see if you are eligible for a special refund .....

		Taxes Payable Year:	2021	2022	
1. Use this amount on Form M1PR to see if you are eligible for a homestead credit refund .....				.00	
2. Use these amounts on Form M1PR to see if you are eligible for a special refund .....			.00		
Property Tax and Credits	3. Property taxes before credits .....		5,314.23	5,739.42	
	4. A. Agricultural and rural land tax credits .....		.00	.00	
	B. Other credits to reduce your property tax .....		768.47	1,035.42	
	5. Property taxes after credits .....		4,545.76	4,704.00	
Property Tax by Jurisdiction	6. County .....		3,136.89	3,186.70	
	7. City or Town .....		380.84	380.83	
	8. State General Tax .....		.00	.00	
	9. School District: 2167	A. Voter approved levies .....		628.74	690.27
		B. Other local levies .....		386.97	433.57
	10. Special Taxing Districts:	A. SW REGIONAL DEVELOPMENT .....		12.32	12.63
		B. ....			
		C. ....			
		D. ....			
	11. Non-school voter approved referenda levies .....				
	12. Total property tax before special assessments .....		4,545.76	4,704.00	
Special Assessments on Your Property	13. A. 7070 CD 5 .....		178.24		
	B. ....				
	C. ....				
	D. ....				
	E. ....				
14. YOUR TOTAL PROPERTY TAX AND SPECIAL ASSESSMENTS .....			4,724.00	4,704.00	

2nd Half Pay Stub 2022 DETACH AND RETURN THIS STUB WITH YOUR SECOND HALF PAYMENT  
 MAKE CHECKS PAYABLE TO: LYON COUNTY  
 IF YOU PAY YOUR TAXES LATE, YOU WILL BE CHARGED A PENALTY. SEE BACK FOR RATE

1st Half Pay Stub 2022 DETACH AND RETURN THIS STUB WITH YOUR FIRST HALF PAYMENT  
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PRCL# 10-026001-1 RCPT# 3509  
 AGRI NON-HSTD

PRCL# 10-026001-1 RCPT# 3509  
 AGRI NON-HSTD

AMOUNT DUE		AMOUNT DUE	TOTAL TAX
NOVEMBER 15, 2022	2ND HALF TAX	2,352.00	4,704.00
	PENALTY		1ST HALF TAX
	TOTAL		PENALTY
			TOTAL

YOUR CANCELED CHECK IS YOUR RECEIPT.

TAXES OF \$100.00 OR LESS  
 MUST BE PAID IN FULL.

35682-T

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Identifying Information  
 Removed

# \$\$\$ REFUNDS

You may qualify for one or both refunds from the State of Minnesota based on your 2022 Property Taxes.

If you owned and occupied this property as your homestead on January 2, 2022, you **may** qualify for one or both of the following homestead credit refunds:

- Property Tax Refund** - If your taxes exceed certain income-based thresholds, and your total household income is less than \$119,790.
- Special Property Tax Refund** - If you also owned and occupied this property as your homestead on January 2, 2021 and **both** of the following are true:
  - The net property tax on your homestead increased by more than 12% from 2021 to 2022.
  - The increase was at least \$100, not due to improvements on the property.

For Form M1PR and instructions:



[www.revenue.state.mn.us](http://www.revenue.state.mn.us)



(651) 296-3781



Minnesota Tax Forms  
Mail Station 1421  
St. Paul, MN 55146-1421

Make sure to provide your Property ID Number on your M1PR to ensure prompt processing.

## Penalty For Late Payment Of Property Tax

If you pay your first half or second half property tax after the due dates, a penalty will be added to your tax. The later you pay, the greater the penalty you must pay. The table below shows the penalty amounts added to your tax if your property taxes are not paid before the date shown.

Property Type:	2022											2023
	May 17	June 1	July 1	Aug 1	Sep 1	Oct 1	Oct 18	Nov 1	Nov 16	Dec 1	Jan 2	
<b>Homesteads and Seasonal Rec.</b>	1st half	2%	4%	5%	6%	7%	8%	8%	8%	-	8%	10%
	2nd half	-	-	-	-	-	-	2%	4%	-	5%	7%
	Both Unpaid	-	-	-	-	-	-	5%	6%	-	6.5%	8.5%
<b>Agricultural Homesteads</b>	1st half	2%	4%	5%	6%	7%	8%	8%	8%	8%	8%	10%
	2nd half	-	-	-	-	-	-	-	-	2%	4%	6%
	Both Unpaid	-	-	-	-	-	-	-	-	5%	6%	8%
<b>Nonhomesteads</b>	1st half	4%	8%	9%	10%	11%	12%	12%	12%	-	12%	14%
	2nd half	-	-	-	-	-	-	4%	8%	-	9%	11%
	Both Unpaid	-	-	-	-	-	-	8%	10%	-	10.5%	12.5%
<b>Agricultural Nonhomesteads</b>	1st half	4%	8%	9%	10%	11%	12%	12%	12%	12%	12%	14%
	2nd half	-	-	-	-	-	-	-	-	4%	8%	10%
	Both Unpaid	-	-	-	-	-	-	-	-	8%	10%	12%
<b>Personal Property</b>	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%
<b>Manufactured Homes</b>	1st half	-	-	-	-	8%	8%	8%	8%	8%	8%	8%
	2nd half	-	-	-	-	-	-	-	-	8%	8%	8%

### Personal Property Located on Leased Government-owned Land: Taxes

may be paid in two installments due at the same time as real property taxes. These taxes are subject to the same penalty schedule and penalty rates as real property taxes. All other personal property taxes are due in full on or before May 16, 2022.

### Note to manufactured homeowners:

The title to your manufactured home cannot be transferred unless all current year and delinquent personal property taxes are paid at the time of transfer.

### IMPORTANT ADDITIONAL NOTES:

- TAXPAYERS ARE RESPONSIBLE FOR PAYMENT OF TAX AND THIS IS NOT AFFECTED BY FAILURE TO PROVIDE A STATEMENT FOR A PARCEL.
- WE DO NOT MAIL SECOND HALF STATEMENTS.
- PAYMENT - WE ARE PROHIBITED FROM ACCEPTING POST-DATED CHECKS. PAYMENT MUST BE IN U.S. DOLLARS BY MONEY ORDER, OR DRAFT FROM A U.S. BANK OR BRANCH. DRAFT MUST HAVE BANK'S CODED TRANSIT NUMBER ALONG BOTTOM EDGE.
- M.S. 276.017 SUBD. 3. **PROOF OF TIMELY PAYMENT.** THE POSTMARK OR REGISTRATION MARK OF THE UNITED STATES POSTAL SERVICE QUALIFIES AS PROOF OF TIMELY MAILING. MAILING, OR THE TIME OF MAILING, MAY ALSO BE ESTABLISHED BY A DELIVERY SERVICE'S RECORDS OR OTHER AVAILABLE EVIDENCE. THE POSTMARK OF A PRIVATE POSTAGE METER OR AN ELECTRONIC STAMP PURCHASED ONLINE MAY NOT BE USED AS PROOF OF A TIMELY MAILING MADE UNDER THIS SECTION.

## SENIOR CITIZEN PROPERTY TAX DEFERRAL

The Senior Citizen Deferral Program provides a low-interest loan to senior citizens having difficulty paying property taxes. This is not a tax forgiveness program, however, this program:

- Limits the maximum amount of property tax paid to 3% of total household income, and
- Ensures the amount of tax paid remains the same as you participate in this program.

To be eligible, you must file an application by **November 1, 2022**, as well as:

- Be at least 65 years old,
- Have a household income of \$60,000 or less, and
- Have lived in your home for at least 15 years.

To receive a fact sheet and application for this program, or to file an on-line application, go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and type keyword "deferral" into the search box, or call the Senior Deferral Administrator at (651) 556-4803 to have the information mailed to you.

When you provide a check as payment, you authorize us to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction.

For inquiries please call: (507) 537-6724

### ADDRESS CORRECTION

NEW ADDRESS:

NAME \_\_\_\_\_

STREET ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_

STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_

When you provide a check as payment, you authorize us to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction.

For inquiries please call: (507) 537-6724

### ADDRESS CORRECTION

NEW ADDRESS:

NAME \_\_\_\_\_

STREET ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_

STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_

THIS STUB MUST ACCOMPANY FIRST HALF PAYMENT

THIS STUB MUST ACCOMPANY SECOND HALF PAYMENT