



301 South O'Connell Street, Marshall, Minnesota 56258

SORENSEN TRUST SEALED BID LAND AUCTION

Parcel described as:

The Southeast Quarter (SE ¼) of Section 29, Township 110, Range 44, Lincoln County Minnesota

Times and Dates

Monday, March 20th, 2023

– **Written bids and earnest money check must be received by Northwestern Farm Management Company by 12:00 PM.**

Wednesday, March 22nd, 2023

– **All persons submitting bids will have opportunity to raise bids at the Tyler Golf Club, 420 Co Rd 7, Tyler, MN 56178 at 10:00 AM**

Farm Information: Excellent opportunity to purchase a high-quality farm containing 160 total acres +/- with 149.48 tillable acres. Farm has productive soils with Crop Productivity Index (CPI) rating of 90.5. Lakepark-Roliss-Parnell complex, and Barnes-Buse-Svea complex are the most common soil types on the property. Farm is available to farm or rent out for the 2023 crop year. Buyer will need to reimburse previous tenant for fertilizer applied and tillage done in fall of 2022. Farm has great access on the south side of farm. High potential for wind development opportunities. Please call for more details.

FSA-Information:

Crop	Base Acreage	PLC Yield
Corn	95.90	132
Soybeans	1.5	39

Property Taxes: Non-Homestead 2022: \$4,632



Phone: (507) 532-5120

E-mail: land@nfmco.com

Web Address: 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 12 pm Noon, Monday, March 20th, 2023 to:

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

2. Minimum Bid is \$960,000 or \$6,000 per acre on 160 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. The property described above will be sold in "As Is and Where Is" condition.
8. Possession will be granted immediately after closing.
9. 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.
10. The entire balance of the purchase price will be due and payable on or before May 3rd, 2023 at which time marketable title shall be conveyed.
11. Unsuccessful bidders will have checks returned to them at the conclusion of auction.
12. The seller reserves the right to reject any and all bids and to waive any irregularities in the bidding.
13. Property to be sold subject to any road, drainage, utility, or other easements of record.
14. Announcements the day of the auction take precedent over written material.



301 South O'Connell Street, Marshall, Minnesota 56258

BID SHEET FOR SORENSEN TRUST FARM SALE

Parcel described as:

The Southeast Quarter (SE ¼) of Section 29, Marshfield TWP, T-110N, R-44W, Lincoln County Minnesota

Submit bids in writing to:

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

All bids must be received by 12PM noon Monday March 20th, 2023

Minimum bid is \$960,000 or \$6,000 per acre.

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 bidders who have submitted a bid in writing will have opportunity to raise their bid on Wednesday, March 22nd, at the **Tyler Golf Club, 420 Co Rd 7, Tyler, MN 56178 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. 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: _____

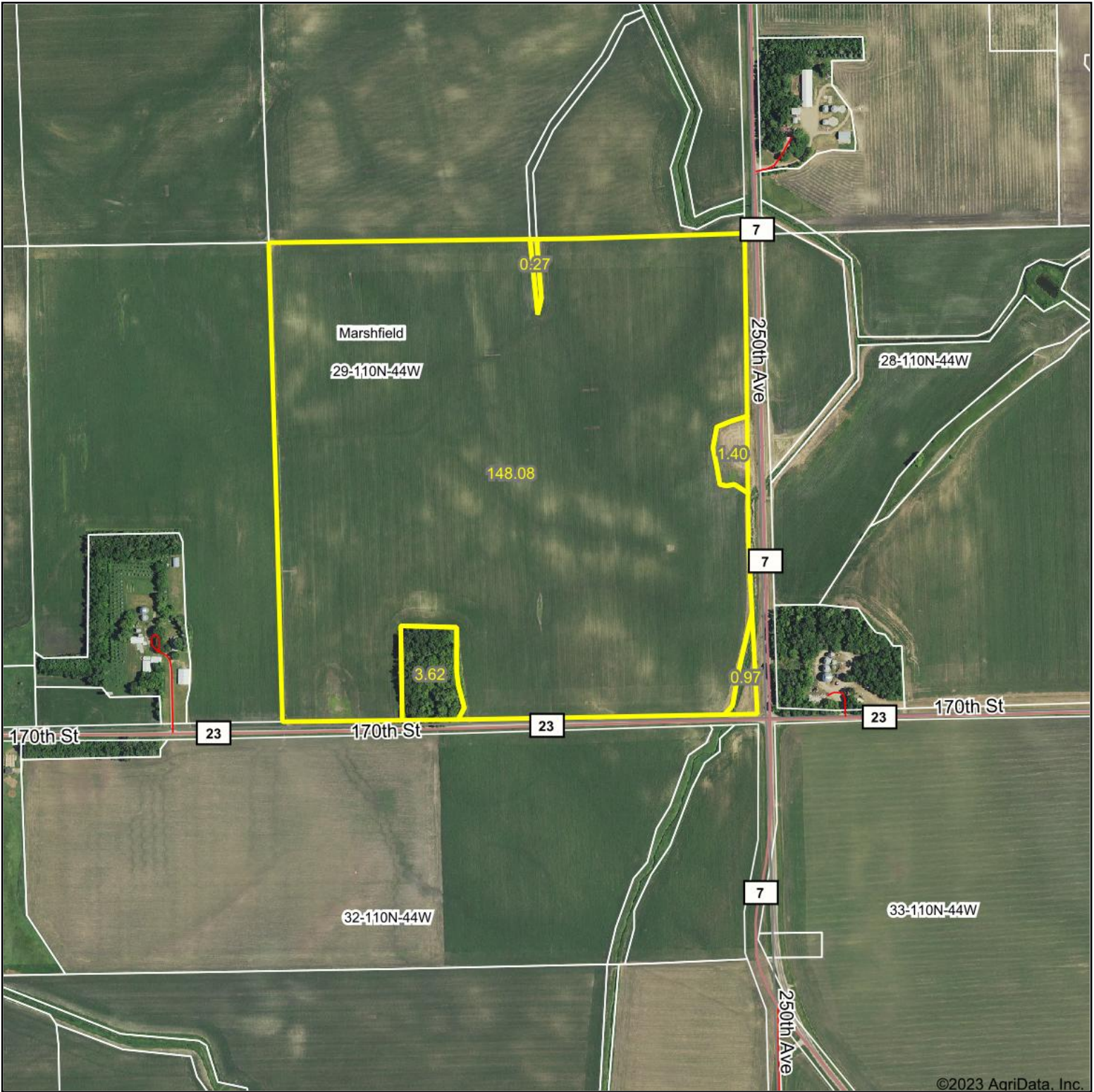
PHONE: _____

PHONE: _____

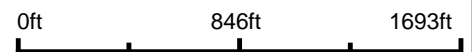
Email: _____

Email: _____

Aerial Map



Map Center: 44° 18' 4.99, -96° 9' 52.44



29-110N-44W
Lincoln County
Minnesota



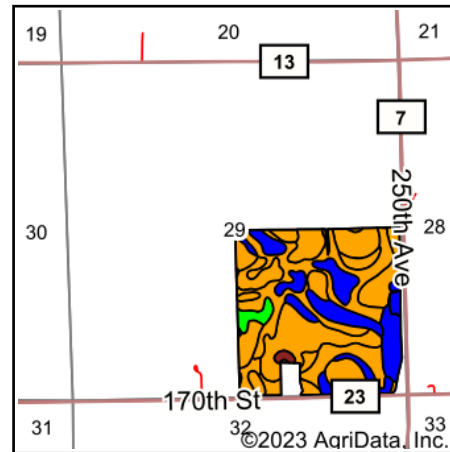
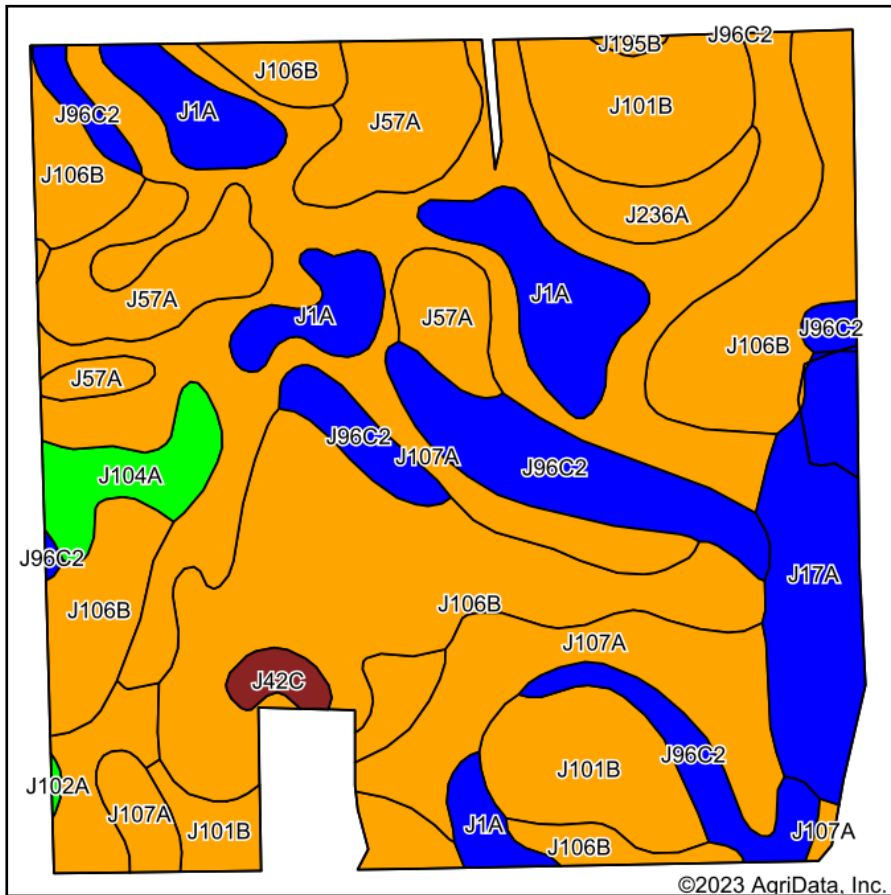
2/2/2023

Maps Provided By:

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

Soils Map



State: **Minnesota**
 County: **Lincoln**
 Location: **29-110N-44W**
 Township: **Marshfield**
 Acres: **149.48**
 Date: **2/2/2023**



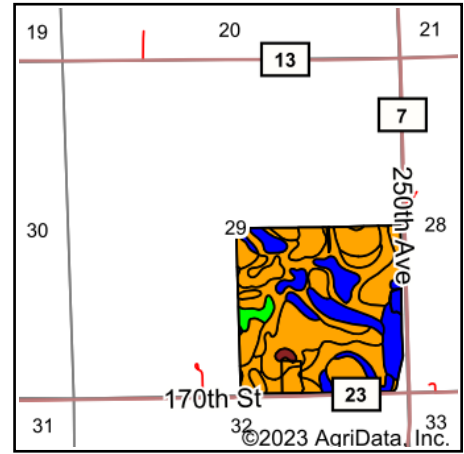
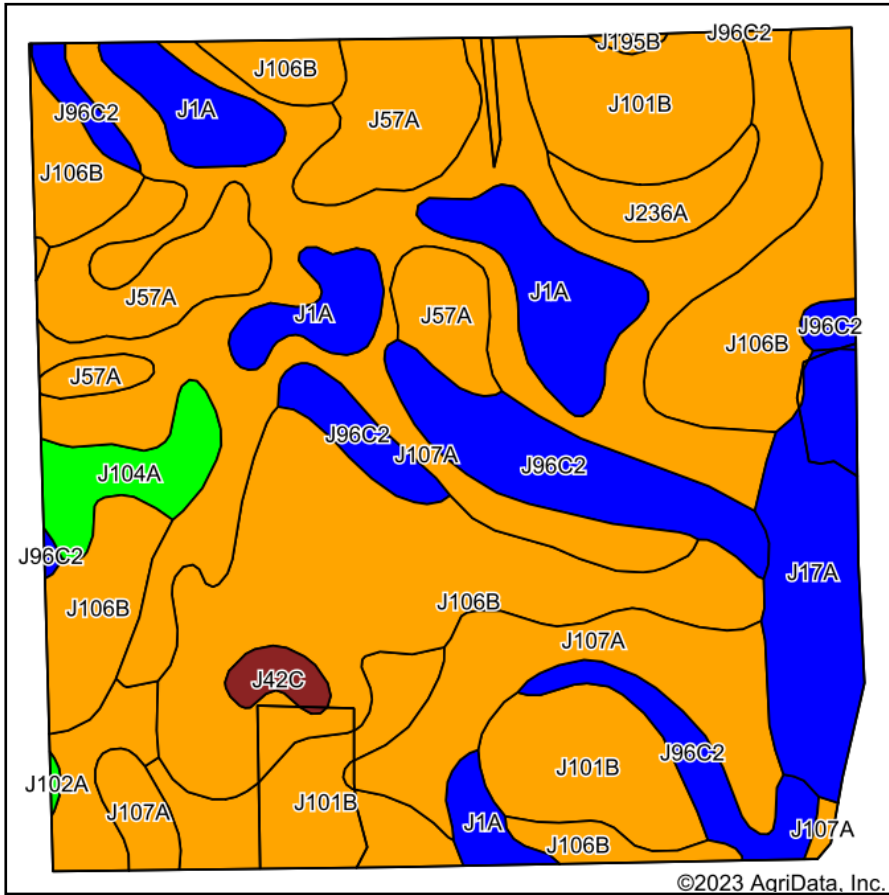
Soils data provided by USDA and NRCS.

Area Symbol: MN081, Soil Area Version: 21

Code	Soil Description	Acres	Percent of field	Non-Irr Class Legend	Non-Irr Class *c	Productivity Index
J107A	Lakepark-Roliss-Parnell, depressional, complex, 0 to 3 percent slopes	41.26	27.6%		IIw	93
J106B	Barnes-Buse-Svea complex, 1 to 6 percent slopes	36.36	24.3%		Ile	88
J101B	Hokans-Svea complex, 1 to 4 percent slopes	16.53	11.1%		Ile	98
J57A	Balaton loam, 1 to 3 percent slopes	13.23	8.9%		IIs	96
J96C2	Barnes-Buse complex, 6 to 12 percent slopes, moderately eroded	12.87	8.6%		IIIe	80
J1A	Parnell silty clay loam, depressional, 0 to 1 percent slopes	11.05	7.4%		IIIw	86
J17A	Quam silty clay loam, depressional, 0 to 1 percent slopes	8.34	5.6%		IIIw	88
J104A	Svea loam, 1 to 3 percent slopes	3.33	2.2%		Ie	99
J97B	Singsaas-Oak Lake complex, 1 to 6 percent slopes	2.71	1.8%		Ile	97
J236A	Highpoint Lake silty clay, 0 to 2 percent slopes	2.43	1.6%		IIs	90
J42C	Sandberg-Arvilla complex, 6 to 12 percent slopes	1.04	0.7%		VIIs	38
J195B	Poinsett-Waubay silty clay loams, 1 to 6 percent slopes	0.23	0.2%		Ile	93
J102A	Oak Lake silty clay loam, 1 to 3 percent slopes	0.10	0.1%		Ie	99
Weighted Average					2.22	90.5

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

Soils Map



State: **Minnesota**
 County: **Lincoln**
 Location: **29-110N-44W**
 Township: **Marshfield**
 Acres: **153.37**
 Date: **2/2/2023**



Maps Provided By:

 CUSTOMIZED ONLINE MAPPING
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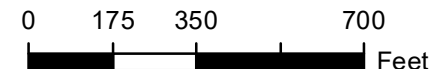
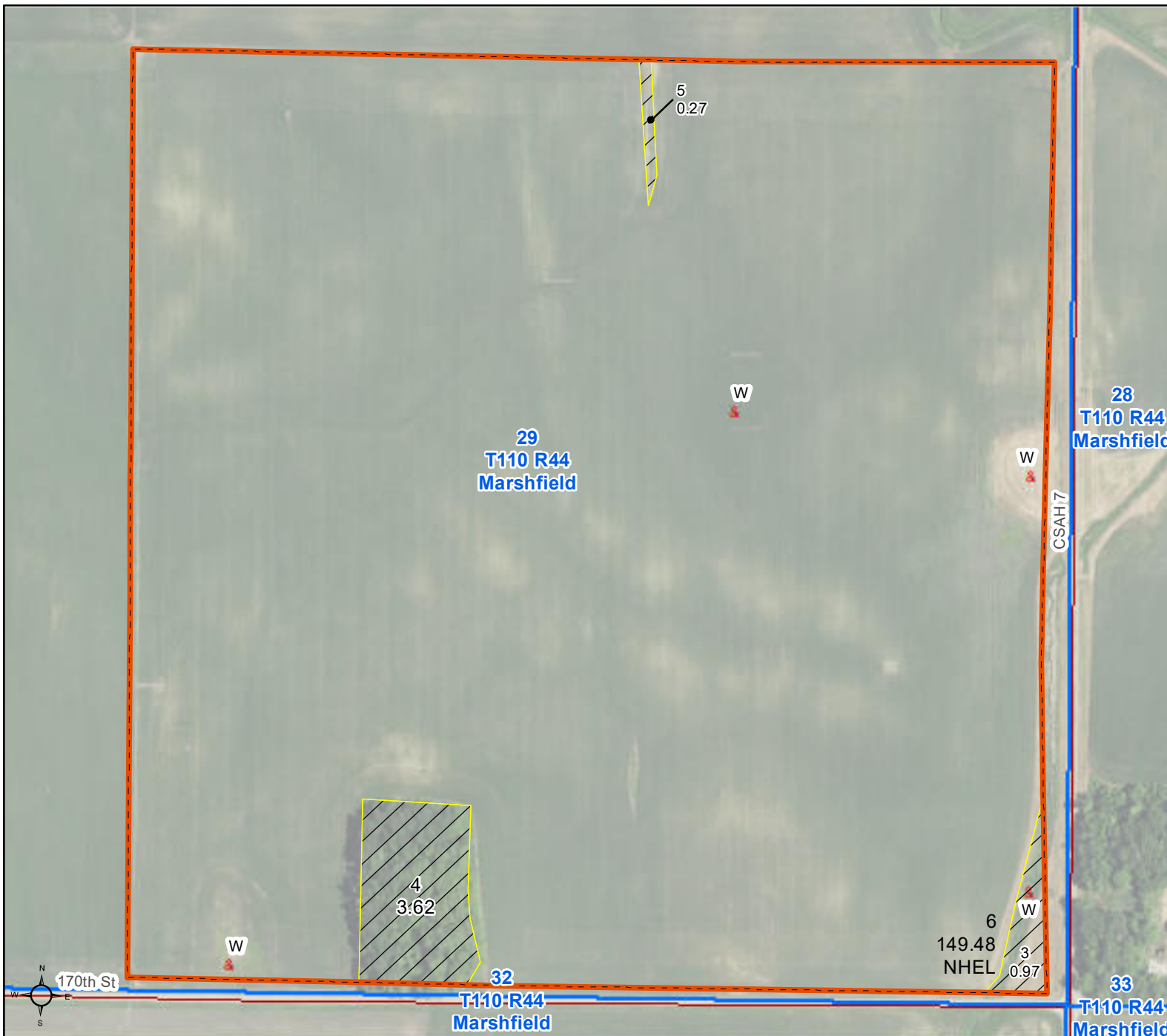


Soils data provided by USDA and NRCS.

Area Symbol: MN081, Soil Area Version: 21

Code	Soil Description	Acres	Percent of field	Non-Irr Class Legend	Non-Irr Class *c	Productivity Index
J107A	Lakepark-Roliss-Parnell, depressional, complex, 0 to 3 percent slopes	41.57	27.1%		IIw	93
J106B	Barnes-Buse-Svea complex, 1 to 6 percent slopes	37.20	24.3%		Ile	88
J101B	Hokans-Svea complex, 1 to 4 percent slopes	19.24	12.5%		Ile	98
J57A	Balaton loam, 1 to 3 percent slopes	13.23	8.6%		IIs	96
J96C2	Barnes-Buse complex, 6 to 12 percent slopes, moderately eroded	12.87	8.4%		IIIe	80
J1A	Parnell silty clay loam, depressional, 0 to 1 percent slopes	11.05	7.2%		IIIw	86
J17A	Quam silty clay loam, depressional, 0 to 1 percent slopes	8.34	5.4%		IIIw	88
J104A	Svea loam, 1 to 3 percent slopes	3.33	2.2%		Ie	99
J97B	Singsaas-Oak Lake complex, 1 to 6 percent slopes	2.71	1.8%		Ile	97
J236A	Highpoint Lake silty clay, 0 to 2 percent slopes	2.43	1.6%		IIs	90
J42C	Sandberg-Arvilla complex, 6 to 12 percent slopes	1.07	0.7%		VIIs	38
J195B	Poinsett-Waubay silty clay loams, 1 to 6 percent slopes	0.23	0.1%		Ile	93
J102A	Oak Lake silty clay loam, 1 to 3 percent slopes	0.10	0.1%		Ie	99
Weighted Average					2.22	90.6

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



- 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

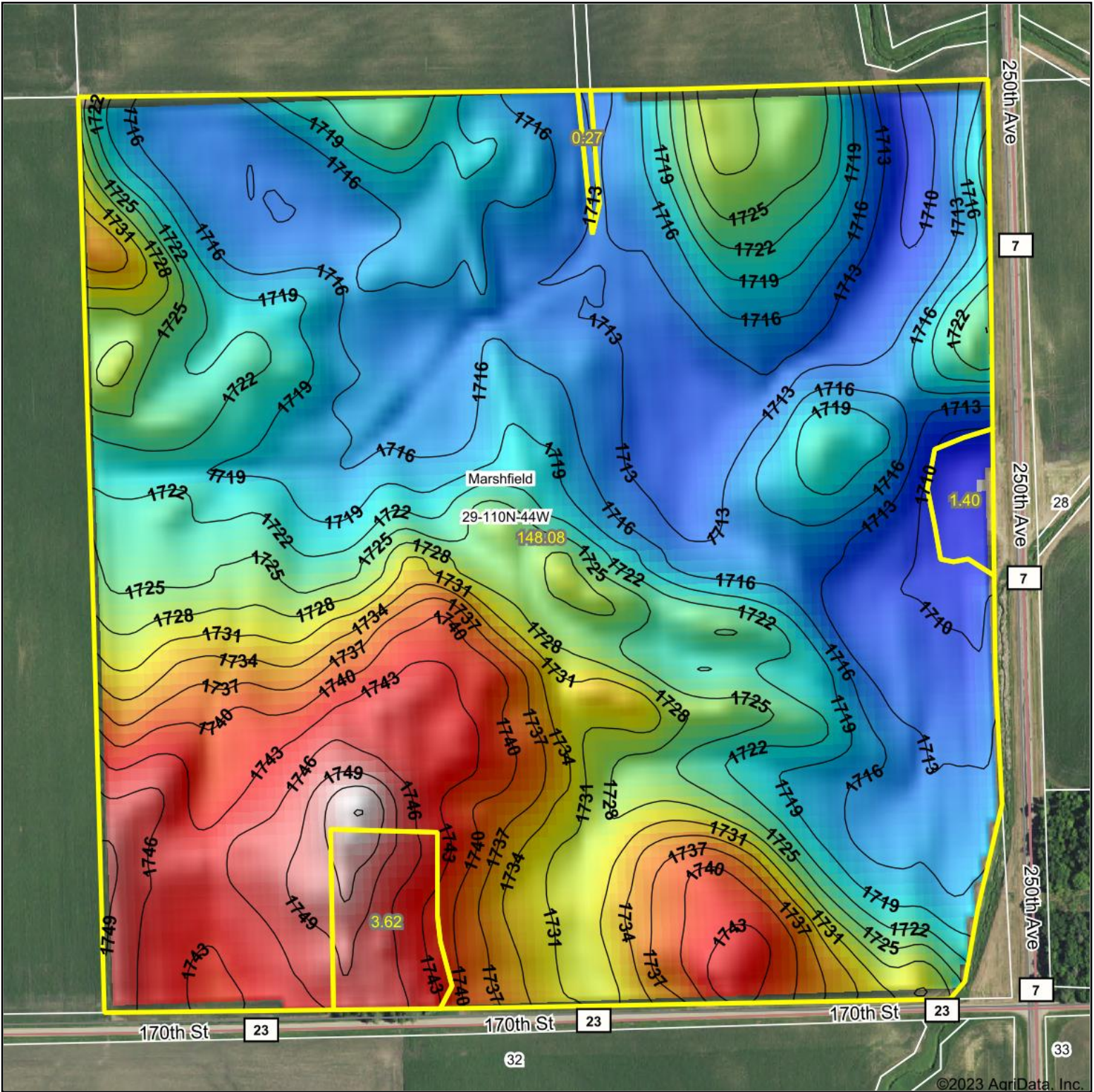
- Non-Cropland
- Cropland
- Tract Boundary

Wetland Determination Identifiers

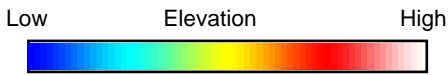
- Restricted Use
- Limited Restrictions
- Exempt from Conservation Compliance Provisions

Tract Cropland Total: 149.48 acres

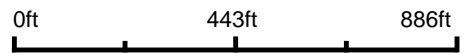
Topography Hillshade



©2023 AgriData, Inc.



Source: USGS 10 meter dem



Interval(ft): 3

Min: 1,708.0

Max: 1,755.2

Range: 47.2

Average: 1,724.7

Standard Deviation: 11.61 ft



2/2/2023

29-110N-44W
Lincoln County
Minnesota

map center: 44° 18' 11.73, -96° 9' 54.7



Maps Provided By:



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



Abbreviated 156 Farm Record

Operator Name :
CRP Contract Number(s) : None
Recon ID : None
Transferred From : None
ARCPLC G//F Eligibility : Eligible

Farm Land Data

Farmland	Cropland	DCP Cropland	WBP	WRP	CRP	GRP	Sugarcane	Farm Status	Number Of Tracts
154.34	149.48	149.48	0.00	0.00	0.00	0.00	0.00	Active	1
State Conservation	Other Conservation	Effective DCP Cropland	Double Cropped		MPL	Acre Election	EWP	DCP Ag.Rel. Activity	Broken From Native Sod
0.00	0.00	149.48	0.00		0.00		0.00	0.00	0.00

Crop Election Choice

ARC Individual	ARC County	Price Loss Coverage
None	WHEAT, CORN, SOYBN	None

DCP Crop Data

Crop Name	Base Acres	CCC-505 CRP Reduction Acres	PLC Yield	HIP
Wheat	50.60	0.00	33	
Corn	95.90	0.00	132	
Soybeans	1.50	0.00	39	
TOTAL	148.00	0.00		

NOTES

Tract Number : 1401

Description : SE29 MARSHFIELD
FSA Physical Location : MINNESOTA/LINCOLN
ANSI Physical Location : MINNESOTA/LINCOLN
BIA Unit Range Number :
HEL Status : NHEL: No agricultural commodity planted on undetermined fields
Wetland Status : Tract contains a wetland or farmed wetland
WL Violations : None
Owners :
Other Producers : None
Recon ID : None

Tract Land Data

Farm Land	Cropland	DCP Cropland	WBP	WRP	CRP	GRP	Sugarcane
154.34	149.48	149.48	0.00	0.00	0.00	0.00	0.00
State Conservation	Other Conservation	Effective DCP Cropland	Double Cropped	MPL	EWP	DCP Ag. Rel. Activity	Broken From Native Sod
0.00	0.00	149.48	0.00	0.00	0.00	0.00	0.00

DCP Crop Data

Crop Name	Base Acres	CCC-505 CRP Reduction Acres	PLC Yield


Abbreviated 156 Farm Record
Tract 1401 Continued ...

Wheat	50.60	0.00	33
Corn	95.90	0.00	132
Soybeans	1.50	0.00	39
TOTAL	148.00	0.00	

NOTES

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

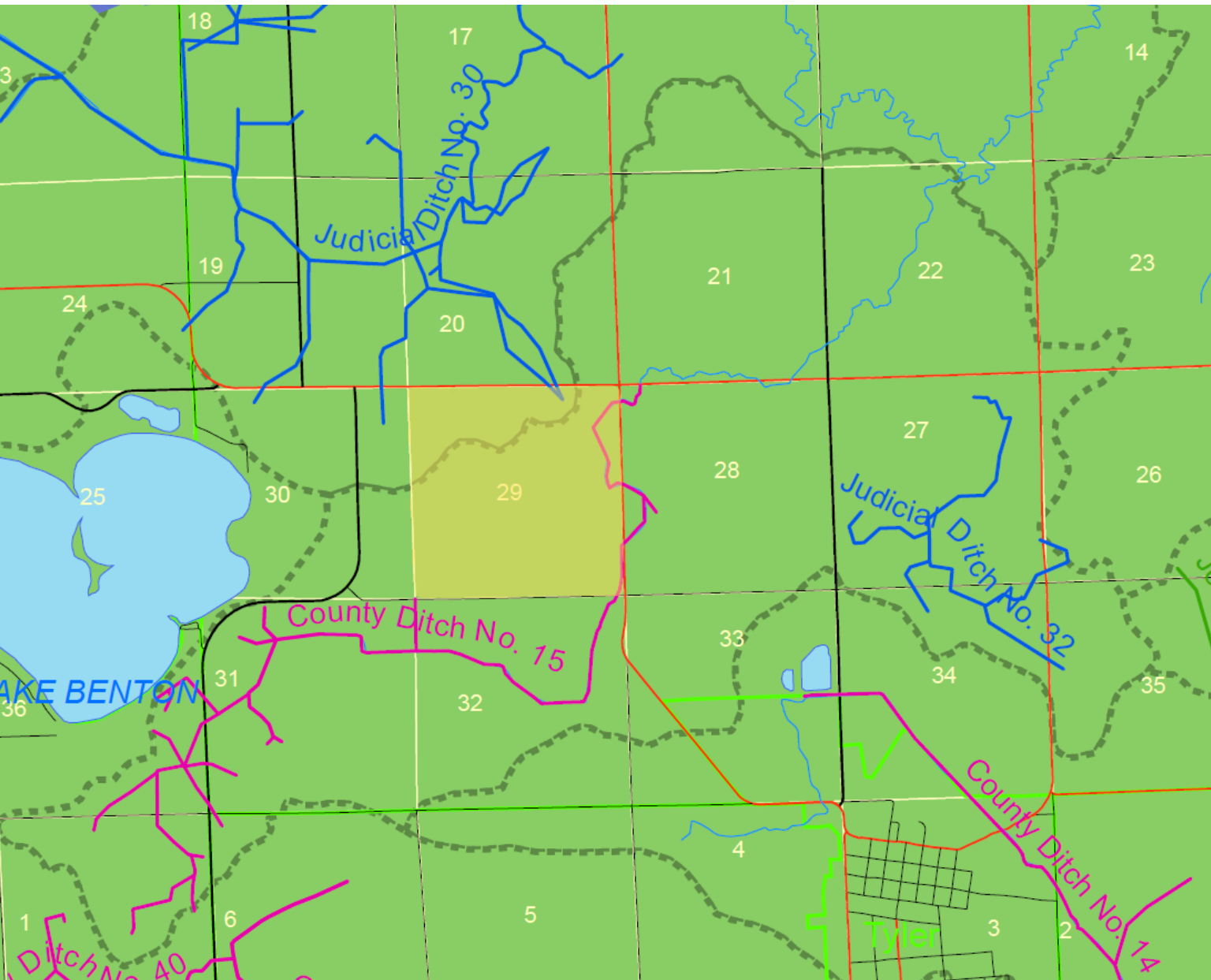
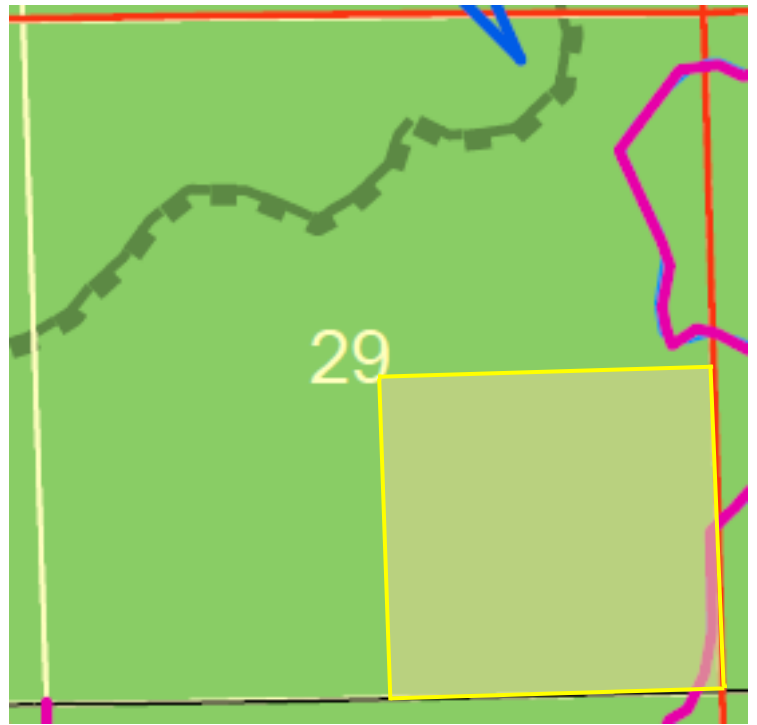
To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at http://www.ascr.usda.gov/complaint_filing_cust.html and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture Office of the Assistant Secretary for Civil Rights 1400 Independence Avenue, SW Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) e-mail: program.intake@usda.gov. USDA is an equal opportunity provider, employer, and lender.

SE 1/4 of Sec 29-110-44
Lincoln County, MN



NORTHWESTERN
FARM MANAGEMENT CO.
BROKER

301 S O'Connell St, Marshall, MN 56258
(507) 532-5120 | www.nfmco.com
Dan Sprengeler, Salesperson



HIGHLY ERODIBLE LAND AND WETLAND
CONSERVATION DETERMINATION

Co. ditch #30 watershed

ew - Harris Jensen
OP - Johnsons Partnership
141 E. Hwy 14
Tyler, MN 56178

4-30-91

Lincoln

ASCS

T 1401 Sec. 29 Marsh Field

SECTION 1 - HIGHLY ERODIBLE LAND

6. Is soil survey now available for making a highly erodible land determination?	Yes	No	Field No.(s)	Total Acres
	✓			
7. Are there highly erodible soil map units on this farm?	✓			
8. List highly erodible fields that, according to ASCS records, were used to produce an agricultural commodity in any crop year during 1981-1985.			none	
9. List highly erodible fields that have been or will be converted for the production of agricultural commodities and, according to ASCS records, were not used for this purpose in any crop year during 1981-1985; and were not enrolled in a USDA set-aside or diversion program.			—	

10. This Highly Erodible Land determination was completed in the : Office Field

NOTE: If you have highly erodible cropland fields, you may need to have a conservation plan developed for these fields. For further information, contact the local office of the Soil Conservation Service.

SECTION II - WETLAND

Reinventory

11. Are there hydric soils on this farm?	Yes	No	Field No.(s)	Total Wetland Acres
	✓			
List field number and acres, where appropriate, for the following:				
12. Wetlands (W), including abandoned wetlands, or Farmed Wetlands (FW). Wetlands may be farmed under natural conditions. Farmed Wetlands may be farmed and maintained in the same manner as they were prior to December 23, 1985, as long as they are not abandoned.			2, n.c.	5.0 ±
13. Prior Converted Wetlands (PC) - The use, management, drainage, and alteration of prior converted wetlands (PC) are not subject to FSA unless the area reverts to wetland as a result of abandonment. You should inform SCS of any area to be used to produce an agricultural commodity that has not been cropped, managed, or maintained for 5 years or more.			1	
14. Artificial Wetlands (AW) - Artificial Wetlands includes irrigation induced wetlands. These Wetlands are not subject to FSA.				
15. Minimal Effect Wetlands (MW) - These wetlands are to be farmed according to the minimal effect agreement signed at the time the minimal effect determination was made.				
16. Converted Wetlands (CW) - In any year that an agricultural commodity is planted on these Converted Wetlands, you will be ineligible for USDA benefits. If you believe that the conversion was commenced before December 23, 1985, or that the conversion was caused by a third party, contact the ASCS office to request a commenced or third party determination.				

17. The planned alteration measures on wetlands in fields _____ are considered maintenance and are in compliance with FSA.

18. The planned alteration measures on wetlands in fields _____ are not considered to be maintenance and if installed will cause the area to become a Converted Wetland (CW). See item 16 for information on CW.

19. This wetland determination was completed in the : Office Field 20. This determination was: Delivered Mailed To the Person on Date: See attached letter

NOTE: If you do not agree with this determination, you may request a reconsideration from the person that signed this form in Block 22 below. The reconsideration is a prerequisite for any further appeal. The request for the reconsideration must be in writing and must state your reasons for the request. The request must be mailed or delivered within 15 days after this determination is mailed to or otherwise made available to you. Please see reverse side of the producer's copy of this form for more information on appeals procedure.

NOTE: If you intend to convert additional land to cropland or alter any wetlands, you must initiate another Form AD-1026 at the local office of ASCS. Abandonment is where land has not been cropped, managed, or maintained for 5 years or more. You should inform SCS if you plan to produce an agricultural commodity on abandoned wetlands.

21. Remarks

22. Signature of SCS District Conservationist

Sandy Jensen

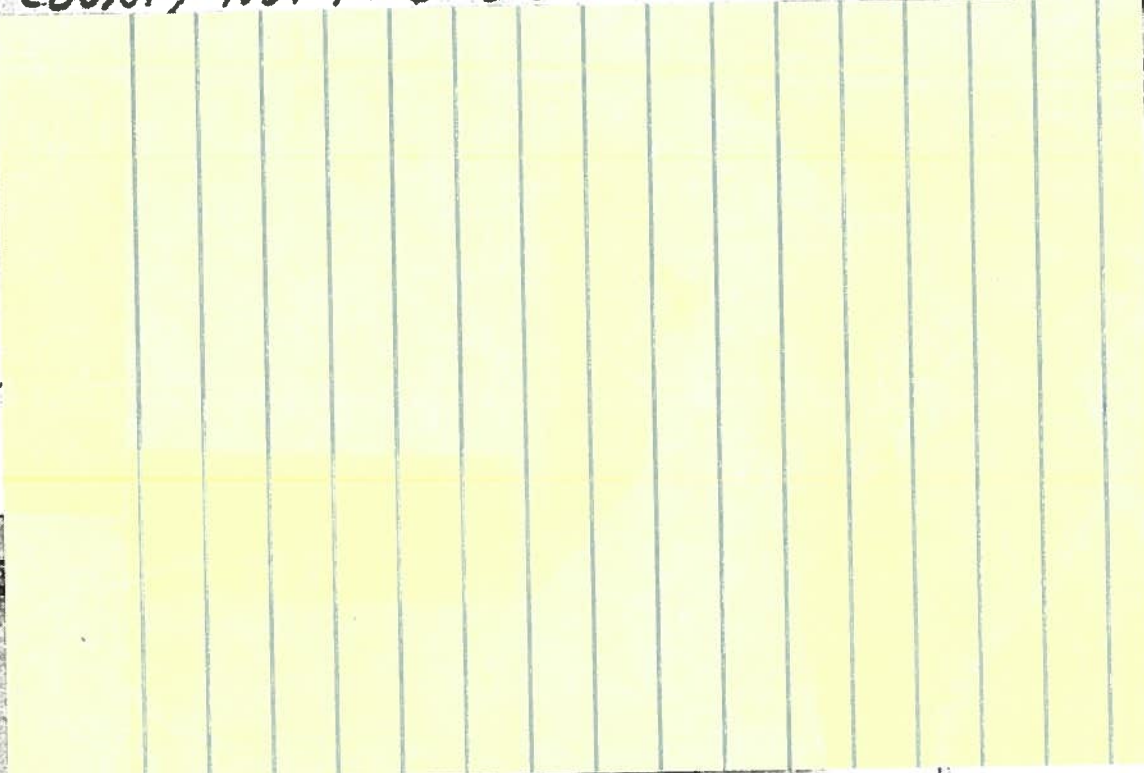
23. Date

5-8-91

LINCOLN COUNTY NOT TO SCALE

marsh

H-12



27.

2A
215.9
16.5
CRP



29

T-1401

~~150.8~~
NHFL
PC/NW

30.7

R
NHFL
REST PC/NW



120.7

NC

3

324

17.1



5
1

2022

PROPERTY TAX STATEMENT

MARSHFIELD TWP

Property ID Number: 12-0155-000
 Property Description: SECT-29 TWP-110 RANG-44
 SE 1/4

Identifying Information Removed

13471-T

ACRES 160.00

		Values and Classification	
		Taxes Payable Year	2021 2022
Step 1	Estimated Market Value:	677,800	711,800
	Homestead Exclusion:		
	Taxable Market Value:	677,800	711,800
	New Improve/Expired Excls:		
Property Class:		AGRI NON-HSTD AGRI NON-HSTD	
Sent in March 2021			
Step 2	Proposed Tax		
* Does Not Include Special Assessments			4,268.00
Sent in November 2021			
Step 3	Property Tax Statement		
First half Taxes:			2,316.00
Second half Taxes:			2,316.00
Total Taxes Due in 2022			4,632.00

\$\$\$
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.

1. 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**

2. 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 refund00
File by August 15th. IF BOX IS CHECKED, YOU OWE DELINQUENT TAXES AND ARE NOT ELIGIBLE <input type="checkbox"/>				
2. Use these amounts on Form M1PR to see if you are eligible for a special refund00	
Property Tax and Credits	3. Property taxes before credits		5,499.62	5,433.11
	4. A. Agricultural and rural land tax credits00	.00
	B. Other credits to reduce your property tax		1,106.78	1,200.05
	5. Property taxes after credits		4,392.84	4,233.06
Property Tax by Jurisdiction	6. County		2,732.84	2,796.38
	7. City or Town		384.99	382.88
	8. State General Tax00	.00
	9. School District: 2902	A. Voter approved levies	905.53	800.04
		B. Other local levies	322.30	207.42
	10. Special Taxing Districts:	A. SOUTHWEST REGIONAL DEV	11.66	10.75
		B. LINCOLN HRA	35.52	35.59
		C.		
		D.		
	11. Non-school voter approved referenda levies			
12. Total property tax before special assessments		4,392.84	4,233.06	
Special Assessments on Your Property	13. A. 151 CD #15 1 YR		797.16	398.94
	B.			
	PRIN 398.94 C.			
	INT INT D.			
	TOT 398.94 E.			
14. YOUR TOTAL PROPERTY TAX AND SPECIAL ASSESSMENTS		5,190.00	4,632.00	

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

PRCL# 12-0155-000 RCPT# 3707
 AGRI NON-HSTD

PRCL# 12-0155-000 RCPT# 3707
 AGRI NON-HSTD

AMOUNT DUE		AMOUNT DUE		TOTAL TAX	
NOVEMBER 15, 2022	2ND HALF TAX	2,316.00	MAY 16, 2022	1ST HALF TAX	2,316.00
	PENALTY			PENALTY	
	TOTAL			TOTAL	

NO RECEIPT SENT UNLESS REQUESTED.
 YOUR CANCELLED CHECK IS YOUR RECEIPT.

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

13471-T

13471-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



(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	
Homesteads and Seasonal Rec.	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%
Agricultural Homesteads	1st half	2%	4%	5%	6%	7%	8%	8%	8%	8%	8%	10%
	2nd half	-	-	-	-	-	-	-	-	2%	4%	6%
	Both Unpaid	-	-	-	-	-	-	-	-	5%	6%	8%
Nonhomesteads	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%
Agricultural Nonhomesteads	1st half	4%	8%	9%	10%	11%	12%	12%	12%	12%	12%	14%
	2nd half	-	-	-	-	-	-	-	-	4%	8%	10%
	Both Unpaid	-	-	-	-	-	-	-	-	8%	10%	12%
Personal Property	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%
Manufactured Homes	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 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.

ADDRESS CORRECTION

NEW ADDRESS:

NAME _____

STREET ADDRESS _____

CITY _____

STATE _____ ZIP CODE _____

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