

SKANDIA TWP

Values and Classification		
Taxes Payable Year	2023	2024
Step 1	Estimated Market Value:	206.700 295.300
	Homestead Exclusion:	
	Taxable Market Value:	206.700 295.300
	New Improve/Expired Excls:	
	Property Class:	AGRI NON-HSTD AGRI NON-HSTD
	Sent in March 2023	
Step 2	Proposed Tax	
	* Does Not Include Special Assessments	922.00
	Sent in November 2023	
Step 3	Property Tax Statement	
	First half Taxes:	465.00
	Second half Taxes:	465.00
	Total Taxes Due in 2024	930.00

Property ID Number: 19-004-0040  
 Property Description: SECT-04 TWP-108 RANG-42  
 N1/2 N1/2 SW1/4

DEAN W RUEBSAM FAM REV TST & JOANN MARIE RUEBSAM REV TRUST  
 C/O NANCY LABRIE  
 166 NORTHBAY DR  
 ARLINGTON SD 57212

9319-T  
 ACRES 40.00



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 .....  
**Property Tax and Credits**  
 3. Property taxes before credits .....  
 4. A. Agricultural and rural land tax credits .....  
 B. Other credits to reduce your property tax .....  
 5. **Property taxes after credits** .....

**Property Tax by Jurisdiction**  
 6. County .....  
 7. City or Town .....  
 8. State General Tax .....  
 9. School District: **2904** A. Voter approved levies .....  
 B. Other local levies .....  
 10. Special Taxing Districts: A. **SWRDC** .....  
 B. ....  
 C. ....  
 D. ....  
 11. Non-school voter approved referenda levies .....  
 12. Total property tax before special assessments .....

**Special Assessments on Your Property**  
 13. A. **70020 911 RURAL SIGN ASMT** .....  
 B. ....  
 PRIN 3.50 C. ....  
 INT D. ....  
 TOT 3.50 E. ....  
 14. **YOUR TOTAL PROPERTY TAX AND SPECIAL ASSESSMENTS** .....

Taxes Payable Year:	2023	2024
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	
3. Property taxes before credits	1,071.70	1,111.55
4. A. Agricultural and rural land tax credits	.00	.00
B. Other credits to reduce your property tax	181.20	185.05
5. <b>Property taxes after credits</b>	890.50	926.50
6. County	540.92	574.93
7. City or Town	189.11	184.12
8. State General Tax	.00	.00
9. School District: <b>2904</b> A. Voter approved levies	36.20	26.78
B. Other local levies	121.40	137.69
10. Special Taxing Districts: A. <b>SWRDC</b>	2.87	2.98
B. ....		
C. ....		
D. ....		
11. Non-school voter approved referenda levies		
12. Total property tax before special assessments	890.50	926.50
13. A. <b>70020 911 RURAL SIGN ASMT</b>		3.50
B. ....		
PRIN 3.50 C. ....		
INT D. ....		
TOT 3.50 E. ....		
14. <b>YOUR TOTAL PROPERTY TAX AND SPECIAL ASSESSMENTS</b>	894.00	930.00

**2nd Half Pay Stub 2024** DETACH AND RETURN THIS STUB WITH YOUR SECOND HALF PAYMENT  
 MAKE CHECKS PAYABLE TO: MURRAY COUNTY AUDITOR - TREASURER  
 IF YOU PAY YOUR TAXES LATE, YOU WILL BE CHARGED A PENALTY. SEE BACK FOR RATE

**1st Half Pay Stub 2024** DETACH AND RETURN THIS STUB WITH YOUR FULL/1ST HALF PAYMENT  
 MAKE CHECKS PAYABLE TO: MURRAY COUNTY AUDITOR - TREASURER  
 IF YOU PAY YOUR TAXES LATE, YOU WILL BE CHARGED A PENALTY. SEE BACK FOR RATE

PRCL# 19-004-0040 RCPT# 5870

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AGRI NON-HSTD  
 TAXES PAID BY ACH

AMOUNT DUE NOVEMBER 15, 2024	2ND HALF TAX	465.00
THIS RECEIPT NOT VALID UNTIL YOUR CHECK HAS CLEARED THE BANK. NO RECEIPT SENT UNLESS REQUESTED. YOUR CANCELLED CHECK IS YOUR RECEIPT.		
NO RECEIPT SENT UNLESS REQUESTED. YOUR CANCELLED CHECK IS YOUR RECEIPT.		
PENALTY		
TOTAL		

AGRI NON-HSTD  
 TAXES PAID BY ACH

AMOUNT DUE MAY 15, 2024	TOTAL TAX	930.00
THIS RECEIPT NOT VALID UNTIL YOUR CHECK HAS CLEARED THE BANK. TAXES OF \$100.00 OR LESS MUST BE PAID IN FULL.		
NO RECEIPT SENT UNLESS REQUESTED. YOUR CANCELLED CHECK IS YOUR RECEIPT.		
1ST HALF TAX		
465.00		
PENALTY		
TOTAL		

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# \$\$\$ REFUNDS

You may qualify for one or both refunds from the State of Minnesota based on your 2024 Property Taxes.

If you owned and occupied this property as your homestead on January 2, 2024, 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 \$135,410.
- Special Property Tax Refund** - If you also owned and occupied this property as your homestead on January 2, 2023, and **both** of the following are true:
  - The net property tax on your homestead increased by more than 12% from 2023 to 2024.
  - 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:	2024											2025
	May 16	June 1	July 1	Aug 1	Sep 1	Sep 4	Oct 1	Oct 16	Nov 1	Nov 16	Dec 1	Jan 2
<b>Homesteads and Cabins</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%	6%
Both Unpaid	-	-	-	-	-	-	-	-	5%	6%	8%	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%
<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 15, 2024.

### 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 CITIZENS' PROPERTY TAX DEFERRAL

The Senior Citizens' Property Tax 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 long as you participate in this program.

To be eligible, you must file an application by **November 1, 2024**, as well as:

- Be at least 65 years old,
- Have a household income of \$96,000 or less, and
- Have lived in your home for at least 5 years.

To learn more and find an 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 "deferral" into the search box. You may also call the Senior Deferral Administrator at (651) 556-4803 to have 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**