DEB VIERHUF
LINCOLN COUNTY AUDITOR - TREASURER
P.O. BOX 79
IVANHOE, MN 56142-0079
507-694-1522
www.lincolncountymn.gov

2026 PROPERTY TAX STATEMENT

ASH LAKE TWP

PRCL# 02-0170-000 RCPT# 494

TC 3.023 3.023

Property ID Number: 02-0170-000
Property Description: SECT-31 TWP-111 RANG-45
S 1/2 NE 1/4

2271 180TH AVE

DENNIS LEE ROCHEL (TODD) 14850-T
C/O DENNIS LEE ROCHEL
104 MEADOWVIEW STREET ACRES 80.00
MARSHALL MN 56258

	Values and Classification	Taxes Payable Year 2025	2026
Step 1	Estimated Market Value:	601.100	601.100
	Homestead Exclusion:	7.080	7.080
	Taxable Market Value:	594,020	594,020
	New Improve/Expired Excls:		
	Property Class:	AGRI HSTD	AGRI HSTD
	Sent in March 2025		
Step 2	Proposed Tax		
	* Does Not Include Special Assessments		624.00
	Sent in November 2025		
Step 3	Property Tax Statement		
	First half Taxes:		365.00
	Second half Taxes:		365.00
	Total Taxes Due in 2026		730.00

$$$ 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.

		Taxes Payable Year: 2025	2026
	1. Use this amount on Form M1PR to see if you are eligible for a homestead credit refund		108.61
	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	103.90	
Property Tax and Credits	3. Property taxes before credits	1,125.11	1,164.54
	4. A. Agricultural and rural land tax credits	490.00	490.00
	B. Other credits to reduce your property tax	64.95	67.38
	5. **Property taxes after credits**	570.16	607.16
Property Tax by Jurisdiction	6. County	396.45	427.35
	7. City or Town	40.69	43.06
	8. State General Tax	.00	.00
	9. School District: 404 A. Voter approved levies	58.45	62.36
	B. Other local levies	57.05	55.29
	10. Special Taxing Districts: A. SOUTHWEST REGIONAL DEV	1.57	1.76
	B. LINCOLN HRA	4.66	4.74
	C. YELLOW MEDICINE RIVER	11.29	12.60
	D.		
	11. Non-school voter approved referenda levies		
	12. Total property tax before special assessments	570.16	607.16
Special Assessments on Your Property	13. A. 833 SOLID WASTE	70.00	75.00
	B. 351 CD #35 1 YR	47.84	47.84
PRIN 122.84	C.		
INT	D.		
TOT 122.84	E.		
	14. **YOUR TOTAL PROPERTY TAX AND SPECIAL ASSESSMENTS**	688.00	730.00

2 2nd Half Pay Stub 2026

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

PRCL# 02-0170-000 RCPT# 494
AGRI HSTD

AMOUNT DUE
NOVEMBER 16, 2026

2ND HALF TAX 365.00
PENALTY
TOTAL

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

DENNIS LEE ROCHEL (TODD) 14850-T
C/O DENNIS LEE ROCHEL
104 MEADOWVIEW STREET
MARSHALL MN 56258

LIST ADDRESS CORRECTION ON BACK.
☐ CHECK ☐ COUNTER
☐ CASH ☐ MAIL

LINCOLN COUNTY AUD.-TREAS.
P.O. BOX 79
IVANHOE, MN 56142-0079
507-694-1522

1 1st Half Pay Stub 2026

DETACH AND RETURN THIS STUB WITH YOUR FIRST HALF PAYMENT
MAKE CHECKS PAYABLE TO: LINCOLN COUNTY AUD.-TREAS.
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PRCL# 02-0170-000 RCPT# 494
AGRI HSTD

AMOUNT DUE
MAY 15, 2026

TOTAL TAX 730.00
1ST HALF TAX 365.00
PENALTY
TOTAL

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

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$$$ REFUNDS

You may qualify for one or both refunds from the State of Minnesota based on your 2026 Property Taxes.

If you owned and occupied this property as your homestead on January 2, 2026, you ***may*** qualify for one or both of the following homestead credit refunds:

1. ***Property Tax Refund*** - If your taxes exceed certain income-based thresholds, and your total household income is less than $142,490.
2. ***Special Property Tax Refund*** - If you also owned and occupied this property as your homestead on January 2, 2025, and **both** of the following are true:
   - The net property tax on your homestead increased by more than 12% from 2025 to 2026.
   - 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.

	2026										2027
Property Type:	May 16	June 1	July 1	Aug 1	Sep 1	Oct 1	Oct 16	Nov 1	Nov 17	Dec 1	Jan 2
Homesteads and Cabins											
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%
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 15, 2026.

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 propery taxes. This is not a tax forgiveness program, however, this program:

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

To be eligible for the program in 2027, You must file an application by **November 1, 2026**, as well as:

1. Be at least 65 years old,
2. Have a household income of $96,000 or less, and
3. 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 and type "deferral" into the search box. You may also 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 _____

THIS STUB MUST ACCOMPANY FIRST HALF PAYMENT

ADDRESS CORRECTION

NEW ADDRESS:

NAME _____

STREET ADDRESS _____

CITY _____

STATE _____ ZIP CODE _____

THIS STUB MUST ACCOMPANY SECOND HALF PAYMENT