

LYON COUNTY AUDITOR / TREASURER
 607 WEST MAIN STREET
 MARSHALL, MN 56258
 507-537-6724
 www.lyonco.org

2022

PROPERTY TAX STATEMENT

CUSTER TWP

PRCL# 04-002002-0 RCPT# 1006
 TC 4.392 4.604

Property ID Number: 04-002002-0
 Property Description: SECT-02 TWP-109 RANG-41
 78.05 ACRES W2 SW4 EX 1.95 A RD

1528 US HWY 59
 MICHAEL BETHUNE ETAL LIFES 24983-O
 MARLIN & DOROTHY FRISVOLD 25143-T
 351 4TH ST
 GARVIN MN 56132 ACRES 78.05

		Values and Classification	
		Taxes Payable Year	2021 2022
Step 1	Estimated Market Value:	439,200	460,400
	Homestead Exclusion:		
	Taxable Market Value:	439,200	460,400
	New Improve/Expired Excls:		
Property Class:		AGRI NON-HSTD	AGRI NON-HSTD
		RES NON-HSTD	RES NON-HSTD
Sent in March 2021			
Step 2	Proposed Tax		
* Does Not Include Special Assessments			2,296.00
Sent in November 2021			
Step 3	Property Tax Statement		
First half Taxes:			1,174.00
Second half Taxes:			1,174.00
Total Taxes Due in 2022			2,348.00

\$\$\$ 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	
3. Property taxes before credits		2,363.63	2,350.37
4. A. Agricultural and rural land tax credits00	.00
B. Other credits to reduce your property tax		37.63	42.37
5. Property taxes after credits		2,326.00	2,308.00
6. County		1,710.72	1,731.15
7. City or Town		238.93	227.80
8. State General Tax00	.00
9. School District: 2904			
A. Voter approved levies		96.53	92.45
B. Other local levies		273.10	249.74
10. Special Taxing Districts:			
A. SW REGIONAL DEVELOPMENT		6.72	6.86
B.			
C.			
D.			
11. Non-school voter approved referenda levies			
12. Total property tax before special assessments		2,326.00	2,308.00
13. A. 10001 SW RECYCLING		40.00	40.00
B.			
C.			
D.			
E.			
14. YOUR TOTAL PROPERTY TAX AND SPECIAL ASSESSMENTS		2,366.00	2,348.00

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# 04-002002-0 RCPT# 1006 AGRI NON-HSTD
 PRCL# 04-002002-0 RCPT# 1006 AGRI NON-HSTD

AMOUNT DUE		AMOUNT DUE	TOTAL TAX
NOVEMBER 15, 2022	2ND HALF TAX	1,174.00	2,348.00
	PENALTY		1,174.00
	TOTAL		

YOUR CANCELED CHECK IS YOUR RECEIPT.

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

MARLIN & DOROTHY FRISVOLD 25143-T MARLIN & DOROTHY FRISVOLD 25143-T
 351 4TH ST 351 4TH ST
 GARVIN MN 56132 GARVIN MN 56132

\$\$\$ 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.

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 _____

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