MOWER COUNTY
Auditor - Treasurer
(507) 437-9456
www.co.mower.mn.us

201 1st Street NE, Suite 7
Austin, MN 55912

# TAX STATEMENT 2025

2024 Values for Taxes Payable in

**Property ID:** 04.027.0021

**Taxpayer(s):**

17539***G51**3.942**1/28*********SNGLP
JAMES C KELLOGG TRUST
17353 710TH AVE
TAOPI MN 55977

## VALUES AND CLASSIFICATION

**Step 1**

| Taxes Payable Year: | 2024 | 2025 |
|---|---|---|
| Estimated Market Value: | 868,300 | 868,300 |
| Homestead Exclusion: | | |
| Taxable Market Value: | 868,300 | 868,300 |
| New Improvements/ Expired Exclusions: | | |
| Property Classification: | Ag Hstd | Ag Hstd |

*Sent in March 2024*

**Step 2**

## PROPOSED TAX

Proposed Tax: 3,320.00

*Sent in November 2024*

**Step 3**

## PROPERTY TAX STATEMENT

| | | |
|---|---|---|
| First half taxes due: | 05/15/2025 | 1,688.00 |
| Second half taxes due: | 11/17/2025 | 1,688.00 |
| Total Taxes Due in 2025: | | **3,376.00** |

## $$$ 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.***

**PROPERTY ADDRESS:**

**PROPERTY DESCRIPTION:**
Acres: 73.8200
Section 27 Township 102 Range 015
W1/2 NW1/4, EXC W405FT N665FT 27-102-15
73.82AC

**Line 13 Special Assessment Detail:**

| | |
|---|---|
| S-RECYCLE2025-RP | 8.50 |

Principal: 8.50
Interest: 0.00

## Tax Detail for Your Property:

| Taxes Payable Year: | | | 2024 | 2025 |
|---|---|---|---|---|
| **1. Use this amount on Form M1PR to see if you are eligible for a property tax refund. File by August 15. If this 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.** | | | | |
| Tax and Credits | 3. Property taxes before credits | | 4,683.68 | 3,819.11 |
| | 4. Credits that reduce property taxes | A. Agricultural market value credits | 576.18 | 451.61 |
| | | B. Other Credits | | |
| | **5. Property taxes after credits** | | 4,107.50 | 3,367.50 |
| Property Tax By Jurisdiction | 6. County | A. County | 3,016.50 | 2,447.79 |
| | | B. | | |
| | 7. City or Town: CLAYTON TOWNSHIP | | 391.08 | 334.28 |
| | 8. State General Tax | | | |
| | 9. School District: SCHOOL DISTRICT 500 | | | |
| | | A. Voter Approved Levies | 246.94 | 193.53 |
| | | B. Other Local Levies | 422.47 | 364.17 |
| | 10. Special Taxing Districts | A. CITY HOUSING | | |
| | | B. CEDAR RIVER WATERSHED | | |
| | | C. COUNTY HRA | 30.51 | 27.73 |
| | | D. TURTLE CREEK WATERSHED | | |
| | 11. Non-school voter approved referenda levies | | | |
| | 12. Total property tax before special assessments | | 4,107.50 | 3,367.50 |
| | 13. Special Assessments | Interest: 0.00 Principal: 8.50 | 8.50 | 8.50 |
| | **14. YOUR TOTAL PROPERTY TAX AND SPECIAL ASSESSMENTS** | | **4,116.00** | **3,376.00** |

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## 2nd HALF PAYMENT STUB - PAYABLE 2025

**TO AVOID PENALTY PAY ON OR BEFORE: 11/17/2025**

**Property ID:** 04.027.0021

**Detach at perforation** & mail this stub with your 2nd half payment in the enclosed envelope

*SECOND HALF TAX AMT*
**1,688.00**

*No Receipt sent. Your canceled check is proof of payment. Do not send postdated checks.*

*MAKE CHECKS PAYABLE TO:*

**Taxpayer(s):**

JAMES C KELLOGG TRUST
17353 710TH AVE
TAOPI MN 55977

MOWER COUNTY
201 1ST STREET NE SUITE 7
AUSTIN, MN 55912-2680

☐ *If your address has changed please check this box and show the changes on the back of this stub.*

PLEASE READ THE BACK OF THIS STATEMENT FOR IMPORTANT INFORMATION

**Please fold on perforation BEFORE tearing**

## 1st HALF PAYMENT STUB - PAYABLE 2025

**TO AVOID PENALTY PAY ON OR BEFORE: 05/15/2025**

**Property ID:** 04.027.0021

**Detach at perforation** & mail this stub with your 1st half payment in the enclosed envelope

*FIRST HALF TAX AMT*
**1,688.00**

*No Receipt sent. Your canceled check is proof of payment. Do not send postdated checks.*

*MAKE CHECKS PAYABLE TO:*

**Taxpayer(s):**

JAMES C KELLOGG TRUST
17353 710TH AVE
TAOPI MN 55977

MOWER COUNTY
201 1ST STREET NE SUITE 7
AUSTIN, MN 55912-2680

1/14 17539

☐ *If your address has changed please check this box and show the changes on the back of this stub.*

PLEASE READ THE BACK OF THIS STATEMENT FOR IMPORTANT INFORMATION

## $$$ REFUNDS

You may qualify for one or both refunds from the State of Minnesota based on your 2025 Property Taxes.

If you owned and occupied this property as your homestead on January 2, 2025, you may qualify for one or both of the following homestead credit refunds.

1. **The Property Tax Refund** - If your taxes exceed certain income-based thresholds, and your total household income is less than $135,410.
2. **The Special Property Tax Refund** - If you also owned and occupied this property as your homestead on January 2, 2024 and **both** of the following are true:
   - The net property tax on your homestead increased by more than 12 percent from 2024 to 2025, and
   - 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: | | 2025 May 16 | June 1 | July 1 | Aug 1 | Sep 1 | Oct 1 | Oct 16 | Nov 1 | Nov 18 | Dec 1 | 2026 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, 2025.

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

## 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 long as you participate in this program.

To be eligible, you must file an application by **November 1, 2025**, 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 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 “deferral” into the search box. You may also call the Senior Deferral Administrator at (651) 556-4803 to have the information mailed to you.

**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 THE BOTTOM EDGE.

**Please fold on perforation BEFORE tearing**

*Address Correction*

New Address:

Name _____

Street Address _____

City _____

State _____ Zip Code _____

Property I.D. NO. _____

*This stub must accompany second half payment*

DO NOT STAPLE YOUR CHECK TO THE PAY STUB.
THIS RECEIPT IS VOID IF CHECK IS NOT HONORED.

**You may also complete our mailing address change form online at:**
**https://land-records-mowercountymn.hub.arcgis.com**

**Or if you prefer, call (507)437-9440 and we will gladly assist you.**

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*Address Correction*

New Address:

Name _____

Street Address _____

City _____

State _____ Zip Code _____

Property I.D. NO. _____

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