

**Polk County**  
 612 N Broadway, Suite 207  
 Crookston, MN 56716  
 218-281-2554

**PIN:**  
**BILL NUMBER:**  
**LENDER:**  
**OWNER NAME:**

**AIN:**

**TAXPAYER(S):**

**TAX STATEMENT**

**2024**

2023 Values for taxes payable in

	VALUES AND CLASSIFICATION	
	2023	2024
<b>Step 1</b>	<b>Taxes Payable Year:</b>	
	Estimated Market Value:	187,900      207,000
	Homestead Exclusion:	20,300      18,600
	Taxable Market Value:	167,600      188,400
	New Improvements:	
	Property Classification:	Res Hstd      Res Hstd
	<i>Sent in March 2023</i>	
<b>Step 2</b>	<b>PROPOSED TAX</b>	
	3,256.00	
	<i>Sent in November 2023</i>	
<b>Step 3</b>	<b>PROPERTY TAX STATEMENT</b>	
	First half taxes due 05/15/2024	\$1,452.00
	Second half taxes due 10/15/2024	\$1,452.00
	Total taxes due in 2024	\$2,904.00

**\$\$\$**

**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*

Tax Detail for Your Property:		2023	2024	
<b>Taxes Payable Year:</b>				
	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.	<input type="checkbox"/>	\$2,706.00	
	2. Use these amounts on Form M1PR to see if you are eligible for a special refund.	\$2,482.00	\$2,706.00	
Tax and Credits	3. Property taxes before credits	\$2,482.00	\$2,706.00	
	4. Credits that reduce property taxes			
	A. Agricultural and rural land credits	\$0.00	\$0.00	
	B. Other credits	\$0.00	\$0.00	
	<b>5. Property taxes after credits</b>	<b>\$2,482.00</b>	<b>\$2,706.00</b>	
Property Tax by Jurisdiction	6. POLK COUNTY	\$712.62	\$692.97	
	7. CITY OF CROOKSTON	\$1,078.33	\$1,293.25	
	8. State General Tax	\$0.00	\$0.00	
	9. ISD 593 CROOKSTON	A. Voter Approved Levies	\$221.29	\$253.30
		B. Other Local Levies	\$404.67	\$397.89
	10. Special Taxing Districts	A.	\$0.00	\$0.00
		B. Watershed	\$61.82	\$65.57
		C. NW HRA	\$0.00	\$0.00
		D. NWRDC	\$3.27	\$3.02
		E. Ambulance	\$0.00	\$0.00
		F. Other Special Tax Dist	\$0.00	\$0.00
	11. Non-school voter approved referenda levies	\$0.00	\$0.00	
	12. Total property tax before special assessments	\$2,482.00	\$2,706.00	
	13. Special assessments	\$198.00	\$198.00	
	<b>14. YOUR TOTAL PROPERTY TAX AND SPECIAL ASSESSMENTS</b>	<b>\$2,680.00</b>	<b>\$2,904.00</b>	
	Tax Amount Paid		\$0.00	

**PROPERTY ADDRESS**

**DESCRIPTION**

Line 13 Detail	
SOLID WASTE F	140.00
AMBULANCE CRO	38.00
SIDEWALK FEE CI	20.00
Principal	198.00
Interest	0.00

**2nd Half Payment Stub - Payable 2024**

Detach and return this stub with your 2nd half payment.  
 To avoid penalty, pay on or before October 15, 2024.

Total Property Tax for 2024	\$2,904.00
<b>2nd Half Tax Amount</b>	<b>\$1,452.00</b>
Penalty, Interest, Fee Amount	\$0.00
Amount Paid	\$0.00
<b>2nd Half Total Amount Due</b>	<b>\$1,452.00</b>
Balance Good Through	10/15/2024 Res Hstd

**PIN:**  
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**TAXPAYER(S):**

Paid By \_\_\_\_\_

**MAKE CHECKS PAYABLE TO:**  
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**1st Half Payment Stub - Payable 2024**

Detach and return this stub with your 1st half payment.  
 To avoid penalty, pay on or before May 15, 2024.  
 If your tax is \$100.00 or less, pay the entire tax by May 15, 2024.

Total Property Tax for 2024	\$2,904.00
<b>1st Half Tax Amount</b>	<b>\$1,452.00</b>
Penalty, Interest, Fee Amount	\$0.00
Amount Paid	\$0.00
<b>1st Half Total Amount Due</b>	<b>\$1,452.00</b>
Balance Good Through	05/15/2024 Res Hstd

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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 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 percent from 2023 to 2024.
  - The increase was at least \$100, not due to improvements on the property.

On the web:  
[www.revenue.state.mn.us](http://www.revenue.state.mn.us)

By phone:  
(651)296-3781

By mail:  
Minnesota Tax Forms  
Mail Station 1421  
St. Paul, MN 55146-1421

*Make sure to provide your Property ID Number (PIN) on your M1PR to ensure prompt processing.*

## Senior Citizens' Property Tax Deferral

The Senior Citizens' Property Tax Deferral 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 the information mailed to you.

## 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	Sept 1	Sept 4	Oct 1	Oct 16	Nov 1	Nov 16	Dec 1	Jan 2
<b>Homestead 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%
Both Unpaid	-	-	-	-	-	-	-	-	-	5%	6%	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,

### Note to manufactured home

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

THIS STUB MUST ACCOMPANY SECOND HALF PAYMENT

THIS STUB MUST ACCOMPANY FIRST HALF PAYMENT