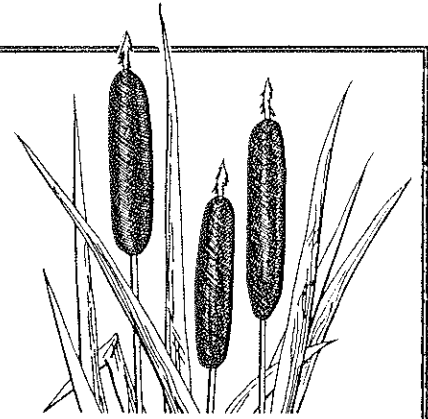


TEN MILE LAKE ASSOCIATION

Newsletter

SPRING 1990



BOARD OKAYS STUDY OF LAKE POLLUTION

TEN MILE'S SECOND LAKEWIDE testing program to detect faulty septic systems and possible other sources of pollution will be conducted in three phases this summer. At its February meeting the TMLA Board approved the study on recommendation of the Environment and Ecology Committee. Cost of the total project is expected to run from \$8,000 to \$9,000.

The first part of the study, according to Jim Schwartz, Committee Chair, will involve a property-by-property shoreline survey of the lake. Water samples will be taken from in front of each dwelling and at any other site showing visible signs of pollution or contamination.

THE SAMPLES WILL BE analyzed for nitrates and phosphorus, both of which in sufficient concentrations indicate leaky septic systems or contamination from some source. Once the results have been evaluated, a second circuit of the lake will begin.

This time, water samples will be taken in front of every residence that shows higher than normal concentrations of phosphorous and/or nitrates. These samples will be analyzed for fecal coliform and fecal streptococcus bacteria. If any are found, it is highly likely that the waste treatment system on the particular property in question is not functioning as it should.

EVEN SO, ONE MORE CHECK will be made. Yet another lake tour will take place later in the season, this time to confirm the earlier findings. When all the data have been compared, notifications will go out to property owners where fecal bacteria have been found.

Schwartz says this summer's testing program is similar to but somewhat more sophisticated than the one conducted in the early 1980s, when some 57 waste treatment systems

were found to be leaking contaminants into the lake. Thanks to that study and the subsequent followup efforts, Schwartz says almost all of the faulty systems identified at that time, plus many others, have been replaced with installations meeting or exceeding county zoning requirements. He credits this "gratifying response" to the high priority given to lake preservation by Ten Mile residents.

THE SURVEY WILL BE conducted by Instrumental Research, Inc., Minneapolis, a firm that specializes in such work. The earlier Ten Mile study was done by the same company.

SOME SEASONAL OWNERS MAY MERIT TAX REFUND

A MINNESOTA PROPERTY TAX refund is a possibility this year for seasonal residential-recreational properties with tax increases of more than 10 percent from 1989 to 1990.

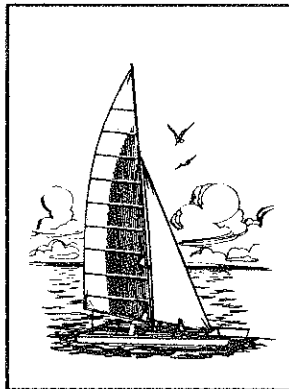
Lakeshore cabins, vacation homes, and hunting cabins are examples of property often classified as seasonal residential-recreational. You are eligible for this refund:

- *Even if you are a resident of another state.
- *Even if you are a long-term lease-holder of this property.
- *Regardless of your income.

A FORM M-1PR IS ATTACHED to this newsletter as are instructions for M-1PR, Schedule 2. Seasonal owners

need only fill out this M-1PR top, schedule 2 on the back and lines 14 through 17. Be sure to attach copies of your 1989 and 1990 property tax statements.

The deadline for filing is August 15, '90.
-- Al Hoover, TMLA Treasurer.



WALT KANE REPORTS the lake level just following ice-out was very close to the same as it was last year at that time.

TREASURER'S REPORT - FEBRUARY 24, 1990

Checking Account

| | | |
|-----------------------|-----------------|--------------------|
| Balance, 8/5/89 | \$ 299.43 | |
| Receipts, dues | <u>7,806.38</u> | |
| Total | | <u>\$ 8,105.81</u> |

Expenses:

| | | |
|---------------------------------|--------------|--------------------|
| Copying | \$ 72.15 | |
| Printing | 129.51 | |
| Postage | 577.93 | |
| Annual Meeting | 163.73 | |
| Telephone | 23.29 | |
| Donations | 700.00 | |
| Meeting Expenses | 215.00 | |
| Legal | 672.00 | |
| Associations | 50.00 | |
| Projects | 271.80 | |
| Miscellaneous | 112.95 | |
| Newsletter | 404.32 | |
| Transfer to Prime Account | 3,500.00 | |
| Transfer to Memorials | <u>55.00</u> | |
| Total | | <u>\$ 6,947.68</u> |

| | | |
|------------------------------|--|--------------------|
| Ending balance, 2/1/90 | | <u>\$ 1,158.13</u> |
|------------------------------|--|--------------------|

Prime Account

| | | |
|---------------------------------|---------------|--------------------|
| Beginning balance, 8/5/89 | \$18,808.92 | |
| Deposits | 5,767.08 | |
| Dividends | <u>789.21</u> | |
| Total | | <u>\$25,365.21</u> |
| Transfer fee | | <u>2.79</u> |
| Total | | <u>\$25,362.42</u> |

| | | |
|--|--------------------|--------------------|
| Kemper Govt. Plus (8,402 shares @ \$7.30 -- | | |
| Includes 6 mo. interest of \$2,553.08) | <u>\$61,334.60</u> | |
| Total | | <u>\$87,855.15</u> |

AERIAL SPRAYER TAKES AIM AT FOREST TENT CATERPILLAR

THE DEVASTATION ALONG SOME STRETCHES of lakeshore last summer has prompted a number of property owners to retain the services of an aerial sprayer to combat the ravages of the forest tent caterpillar.

The company involved, Bonanza Aviation, of Benson, MN, uses a naturally occurring insecticide (Dipel) which is specifically toxic to caterpillars and nothing else.

SPRAYING WAS SCHEDULED TO TAKE PLACE in May, or shortly after the caterpillars emerged from their cocoons and began feeding on tree leaves. One or two applications was to be used, depending upon weather and other factors.

Operation of this sort are authorized and supervised by the State Department of Natural Resources. Predictions were for a particularly heavy caterpillar invasion this year. The larvae denude trees completely, weakening them to the point where they may die. -- Jim Schwartz.

LAKE PROPERTIES ARE BURGLARIZED

THIEVES BROKE into buildings on at least 22 Ten Mile properties during March and April and stole several thousand dollars worth of equipment.

Among the items taken were outboard motors, electric trolling motors, a television set, a variety of fishing gear, and a set of golf clubs.

THEY GAINED ENTRY by cutting padlocks or breaking in doors. Some windows also were broken.

Sheriff Jim Dowson says they have some leads but have not as yet been able to pin the thefts on anyone.

GODBERSEN'S AIR EXPO PUBLICIZED

BYRON GODBERSEN'S Aviation Expo, described as the world's largest gathering of radio-controlled model aircraft, earned special mention in the April issue of Popular Mechanics.

The article, on R/C flying in general, said the Expo attracts some 60,000 R/C flyers and enthusiasts. The 5-day event is scheduled Aug. 8-12, Ida Grove, IA. The Godbersen summer home is located on the North Shore.

THE U.S. FOREST SERVICE has a variety of openings for volunteers. If you are interested, call (218) 335-2226 for application information.

In Memoriam

PHILIP DOW, 48, died November 13, 1989, at Lincoln, Neb. He was born in New York, earned a B.A. from Harvard and a doctorate from the University of California, Berkley. At the time of his death he was vice-president of a Washington computer consulting firm. Survivors are his wife, Anne; two sons, Joshua and Peter; his mother, Brenda, and 2 sisters. The Dow summer home is on Batcheller Bay.

LAKE LEVEL TRIVIA QUIZ

WALT KANE, WHO COMES to our Tuesday coffeees primed with information on the latest lake levels, has worked up a great idea -- a lake level trivia quiz. The questions, guaranteed to challenge your brain cells, appear below (answers are on the following page):

- 1 What is the official estimated Ordinary High Water mark (OHW) for Ten Mile Lake?
 1379.9' 1178.9' 1462.3'
- 2 Our records go back to 1973. What was the lowest lake level reading since then?
 1377.5' 1174.7' 1456.3'
- 3 What was the highest reading since then?
 1380.2' 1181.7' 1466.6'
- 4 What has been the average gain (loss) from November 1 to May 1 over the last 11 years?
 7.0" gain 3.6" gain 4.2" loss
- 5 What has been the average gain (loss) from May 1 to November 1 over the last 11 years?
 3.4" loss 6.8" gain 1.2" loss
- 6 What has been the average change per year (May 1 to May 1) for the past 10 years?
 1.0" gain .2" loss .9" gain
- 7 What year was the greatest one-year gain (May 1 to May 1) in the last 10 years?
 1982-83 1986-87 1988-89
- 8 What year was the greatest one-year loss (May 1 to May 1) in the last 10 years?
 1981-82 1986-87 1987-88
- 9 What was the lake level on Nov. 1, 1989 (final reading)?
 1379.2' 1380.0' 1378.1'
- 10 Who calibrates the gauge which provides lake level readings?
 St. Forestry Warren Goss DNR
- 11 Who reads the gauge? The Goss family
 Kane family Runyan family
- 12 Is there any man made device to control the lake level? Yes No
- 13 Are there other than man made controls influencing the level of Ten Mile Lake?
 Yes No

EURASIAN MILFOIL SIGNS ARE POSTED

THE ASSOCIATION HAS OBTAINED 10 signs from the Department of Natural Resources warning boaters to clean their rigs of all vegetation before entering and after leaving the lake.

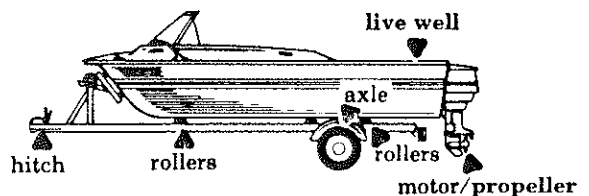
The orange and black metal signs are posted at all known boat launching sites. Their

purpose is to help prevent the spread of an exotic weed known as Eurasian Water Milfoil. The plant has been identified in a number of Minnesota lakes and has prompted the Legislature and the DNR to mount a campaign aimed at limiting its spread and finding an effective control measure.

THE PLANT CAN GROW AS MUCH as two inches a day and is considered a serious threat, particularly in lake areas up to 15 or 20 feet deep. So dense is its growth that it is almost impossible to swim, boat or participate in other water sports. Even fish have a hard time making their way through the weed mats.

If you have guests who bring their boating rigs to the lake, please ask them to inspect their equipment carefully before they launch and after they leave the lake. They should remove any vegetation and discard it where there is no chance it will be washed into the lake.

REPRODUCED BELOW is a boat graphic showing the critical spots that should be inspected for weeds. -- Jim Schwartz.



WELL WATER TESTING DAY SET FOR JULY 7

THE SECOND WELL WATER testing day for Ten Mile Lake residents has been scheduled Saturday, July 7. The purpose is to make it easy and affordable for everyone to test the purity of their well water.

As was the case last time, you will go on July 7 to one of two sites to pick up your testing kit: Buzz Converse's place on the North Shore or Woock's Store on the South Shore.

INSTRUCTIONS FOR DRAWING a water sample will be contained in the kit. Once you have the water sample, return it to the pickup site and pay the volunteer there \$9 for the actual testing. The sample then will go to the Deep Portage Conservation Reserve for analysis. The results of your test will be conveyed to you within a few days.

The last time the Association sponsored a like event several years ago, well over a hundred wells were tested. Only a handful proved to have problems. The procedure tests for nitrates and total coliform bacteria. -- Jim Schwartz.

care; more discussion on control of power boats towing skiers that violate all boating regulations -- speed, distance from docks, closeness to fishing boats at anchor/floating; more information presented on the proposed DNR access/launch/parking area; panel discussion on pertinent issues (rather than reports), open the floor for a limited time for questions/comments; presentations on the history of Ten Mile Lake, limnology of the lake, lake management conferences attended, or the loons of Ten Mile. Thanks to all who responded. The Board will review your suggestions at its June meeting.

-0-

A CONSIDERABLE AMOUNT of shoreline damage was done over the winter months from the effects of ice pressure. Shore trees were undercut or shoved backward, rocky banks were pushed upward or otherwise rearranged, side-walks to the lake were cracked, and erosion stole valuable chunks of lakefront property. It's a phenomenon that repeats itself almost every winter, but doesn't always strike the same spots. Eventually, though, the effects can be seen around the entire lake: it's the pressure ridge -- nature's way of telling us she'll do as she pleases. -- Jim Schwartz.

NESTING RAFTS MAY BOOST LOON HATCH

THANKS TO OUR LOON COMMITTEE, two experimental nesting platforms have been placed at as many locations on the main lake. Our purpose is to see whether we can increase the number of loon nesting pairs on Ten Mile by using the kind of platforms that have been successful at a number of area lakes.

Committee members responsible for assembling materials, building the platforms and siting them are Ellie and Bob Nelson, Ginny Burnett, Rod Owre and John Alden. If all goes well, the number of nesting platforms may be increased next season. Last year, only one loon chick survived until fall after nesting attempts by three loon pairs.

LAKESHORE PROPERTY TAX LOBBY LAUNCHED

A NEW NON-PROFIT CORPORATION has been organized by the Coalition of Lake Associations (COLA) and United Shoreland Owners to lobby the State Legislature. The objective will be to draw attention to what is considered an unfairly high tax level on lakeshore properties. As a member of COLA, the TMLA will be represented in these efforts.

In Memoriam

LENORE GARBISCH

Mrs. Lenore Garbisch, who had spent every summer since 1933 at Ten Mile Lake, died November 17, 1989. She was born August 20, 1895, in Scott City, Kansas, and grew up in Keota, Iowa. She married Hubert F. Garbisch on December 24, 1914. They lived in Austin, Minnesota, for many years where they operated the Maple Dale Hatchery. Upon retirement they moved to Key Largo, Florida. She is survived by her son, Richard and his wife, Marjorie; four grandchildren and nine great grandchildren.

MELBA 'DEVOE' BARNEY

Melba "Devoe" Barney, widow of Chauncey E. Barney, died Saturday, March 17, at the age of 74 at Lincoln, Nebraska. She was a member of the Westminister Presbyterian Church, PEO Chapter DL, Pi Beta Phi Sorority, and University of Nebraska Alumni Association. Survivors are a son and daughter-in-law, Robert and Lonni, and two grandchildren. Mrs. Barney had spent many summers at their Ten Mile Lake home.

JAMES HAROLD WITHAM

James Harold Witham, 79, Hackensack, died April 19 in Mesa, Arizona. Jim was born February 14, 1911, in Hill City, Kansas. He grew up in Walker, MN, and earned his bachelor's degree from Bemidji State University, his master's from the University of Minnesota and his doctorate from Indiana University. He was married to Bernice Pearson June 4, 1939. Jim taught and coached at Bemidji State, Mankato State, and at the University of Northern Iowa, where he also was Athletic Director. On retirement, he moved to Ten Mile Lake where he lived until his death. He was preceded in death by his wife, Bernice. In 1985, he was married to Ruth Wilson of Bemidji. Surviving are his widow and four children -- Mary Lange, Jim, Dick and Doug.

THELMA G. FINLEY

Thelma G. Finley died March 29 at Harlan, Iowa, at the age of 89. She was born in Manistee, Michigan, and, after receiving her bachelor's degree, taught physical education at Vinton, Iowa. She was married in 1923 to Rex Finley. For more than 30 years she spent summers at their cottage on Chariton Beach. She is survived by two sons, Gary and Grant, by 7 grandchildren and 1 great-grandchild.

Schedule 2 - for owners of seasonal residential-recreational property

If you are the owner of property in Minnesota that has been classified seasonal residential-recreational, you may be eligible for a special property tax refund if:

- the net property tax on your seasonal residential-recreational property increased by more than 10 percent from 1989 to 1990, and
- the amount of the increase was \$40 or more.

To be eligible for this refund you must have owned the same seasonal residential-recreational property on Jan. 2, 1989 and Jan. 2, 1990. This refund is available regardless of your income in 1989. The maximum refund is \$187.50.

You are eligible for this refund even if:

- you are a resident of another state
- you are a long-term leaseholder of the property

What property is covered

You may apply for this refund if your property has been classified noncommercial seasonal residential-recreational for 1989 and 1990. This classification is determined by the county assessor. Some of the types of property that are often (but not always) classified as seasonal residential-recreational include lakeshore cabins, vacation homes, and hunting cabins. This does not include business property, such as a resort.

Who can apply for the refund

If the property is owned by more than one person, only one of the owners may file for the refund using the entire tax amounts for 1989 and 1990.

However, if you own an interest in seasonal residential-recreational property through a timeshare arrangement, you may be eligible for this refund. Contact your association for information. If you have further questions call the Revenue Department at the numbers listed on the back cover of this booklet.

If the property is owned by a partnership, only one of the partners can file for the refund. The applying partner must fill in his or her own name and Social Security number in the name and address section of form M-1PR. Also, attach a letter explaining that you are claiming the refund for the partnership.

Corporations are not eligible for this refund.

If you own more than one seasonal residential-recreational property . . .

You may claim a refund for only one seasonal residential-recreational property even if you have more than one that has had its taxes increase more than 10 percent. If you own more than one qualifying property, you should apply for the refund using the property that will give you the largest refund.

Deadline for filing

Your property tax refund application must be postmarked or delivered in person to the Department of Revenue no later than Aug. 15, 1990. If you file your application after the deadline, your refund amount will be reduced by 5 percent for each month after the deadline up to a maximum reduction of 25 percent. You will not receive any refund if your application is filed more than one year after the deadline.

Determining your refund

Fill out schedule 2 on the back of form M-1PR to determine the amount, if any, of your refund. You will need your Statement of Property Tax Payable in 1989 and your Statement of Property Tax Payable in 1990. The 1990 statement must list the property class of your property as noncommercial seasonal residential-recreational property.

Make sure you check the box for recreational property owner, even if you have already checked a box as a renter, homeowner, mobile home owner or nursing home resident.

Line 31

Fill in the amount from line 6 of your Statement of Property Tax Payable in 1990. However, if your statement lists an amount for new improvements, fill out the worksheet below to determine the amount to fill in on line 31.

Line 32

Fill in the amount from line 10 of your Statement of Property Tax Payable in 1989.

To be eligible for this refund your taxes must have increased by at least \$40. To determine this, subtract line 32 from line 31. If the result is less than \$40, you are not eligible for this refund. If the result is \$40 or more, continue filling out the rest of the schedule. There is no need to write this amount anywhere on the M-1PR form.

Line 34

Multiply the amount you listed on line 34 by .75 (75 percent). Fill in this amount or \$187.50, whichever is lower.

New improvement worksheet for owners of seasonal residential-recreational property

| | | | |
|--------|--|---|---------|
| Step 1 | Total estimated market value from line 6 of your Statement of Property Tax Payable in 1990 | 1 | _____ |
| Step 2 | Amount of "New Improvements" listed on your Statement of Property Tax Payable in 1990 | 2 | _____ |
| Step 3 | Subtract step 2 from step 1 | 3 | _____ |
| Step 4 | Divide the amount on step 3 by the amount on step 1. The result is a percentage | 4 | _____ % |
| Step 5 | Multiply the percentage on step 4 by the amount on step 1 and fill in this amount on line 31 of schedule 2 | 5 | _____ |

Now fill out lines 32 through 35 of schedule 2 to determine if you are eligible for this refund.

Form
M-1PR

1989 Minnesota Property Tax Refund

Use label or print or type

| | | | | | | | | | | | | | | | | |
|--|--|--|---|---|-----------------------|------------------------|-------------------------|-----------------------|-------------|--------------------------|--------------------------|--------------------------|----------------|--------------------------|--------------------------|--------------------------|
| Your first name and initial | Last name | Social Security number | State Elections Campaign Fund If you did not check any of these boxes on your 1989 state income tax form, and if you want \$5 to go to help candidates for state offices pay campaign expenses, you may each check one box. This will not reduce your refund. | | | | | | | | | | | | | |
| Spouse's first name and initial | Last name | Social Security number | | | | | | | | | | | | | | |
| Present home address (street, apartment number, route) | | | | | | | | | | | | | | | | |
| City or town | State | Zip code | County | | | | | | | | | | | | | |
| Check the box or boxes that apply | <input type="checkbox"/> renter | <input type="checkbox"/> homeowner | <input type="checkbox"/> mobile home owner | <table border="0"> <tr> <td></td> <td>Independent Republican</td> <td>Democratic Farmer-Labor</td> <td>General Campaign Fund</td> </tr> <tr> <td>You:</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Spouse:</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table> | | Independent Republican | Democratic Farmer-Labor | General Campaign Fund | You: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Spouse: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | Independent Republican | Democratic Farmer-Labor | | General Campaign Fund | | | | | | | | | | | |
| You: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | |
| Spouse: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | |
| | <input type="checkbox"/> nursing home resident | <input type="checkbox"/> recreational property owner | | | | | | | | | | | | | | |

Renters and Homeowners

- 1 Federal adjusted gross income (from line 31 of federal form 1040 or line 13 of form 1040A or line 3 of form 1040EZ). If less than zero, fill in zero 1 _____
 - 2 Social Security payments or railroad retirement payments not included in line 1 above (include amounts deducted for Medicare) 2 _____
 - 3 Payments you made to IRA, Keogh, Simplified Employee Pension (SEP) plan, or other retirement plan (determine from page 4 of the instructions) 3 _____
 - 4 Welfare payments not included in line 1 4 _____
 - 5 Additional income that you must include (from list on page 4 of the instructions). Write in type(s) of income _____ . 5 _____
 - 6 Add lines 1 through 5 6 _____
 - 7 Reduce your income. Fill in result from step 4 on page 5 of instructions _____
Check if you are: 65 or older disabled Fill in the amount from the line 7 table 7 _____
 - 8 Subtract line 7 from line 6. This is your household income 8 _____
- Renters**
- 9 Renter's share of property tax (from line 3 of your CRP form) 9 _____
 - 10 Amount from refund table for renters on pages 20 through 25 of instructions 10 _____
- Homeowners**
- 11 Amount from line 1 of your Statement of Property Tax Payable in 1990 11 _____
 - 12 Amount from the refund table for homeowners on pages 26 through 31 of instructions 12 _____
 - 13 Special property tax refund from line 28 or line 30 of schedule 1 (see instructions). 13 _____
- Seasonal Residential-Recreational Property Owners**
- 14 Special refund from line 35 of schedule 2 14 _____
- All Applicants**
- 15 Add lines 10, 12, 13 and 14 15 _____
 - 16 If you wish to donate to the Nongame Wildlife Fund, fill in the amount here _____
Your refund will be reduced by this amount 16 _____
 - 17 Subtract line 16 from line 15. This is your **PROPERTY TAX REFUND** 17 _____

I declare that this application is correct and complete to the best of my knowledge and belief.

| | | | |
|---------------------------|-------------------------------------|------|---------------|
| Your signature | Spouse's signature | Date | Daytime phone |
| | | () | () |
| Paid preparer's signature | MN tax ID or Social Security number | Date | Daytime phone |
| | | () | () |

Schedule 1

Property tax refund for homeowners whose net property tax increased by more than 10 percent
(See instructions on pages 9 and 10)

- 18 Amount from line 1 of your Statement of Property Tax Payable in 1990 (attach copy) 18 _____
- 19 Your regular property tax refund, if any, from line 12 on the front of this form 19 _____
- 20 Subtract line 19 from line 18. If you have an amount listed for new improvements on your Statement or you live in a home built in 1988 or 1989 see instructions on page 10. 20 _____
- 21 Amount from line 1 of your Statement of Property Tax Payable in 1989 (attach copy) 21 _____
- 22 Amount from line 2 of your Statement of Property Tax Payable in 1989 22 _____
- 23 Your regular property tax refund from line 14 of your 1988 form M-1PR 23 _____
- 24 Add lines 22 and 23 24 _____
- 25 Subtract line 24 from line 21 25 _____
**Subtract line 25 from line 20 (but do not write the result on any line of this form).
If the result is less than \$40, stop here. You are not eligible for this refund**
- 26 Multiply the amount on line 25 by 1.1 (110%) 26 _____
- 27 Subtract line 26 from line 20. If line 26 is greater than line 20, stop here.
You are not eligible for this refund 27 _____
- 28 If the amount on line 27 is \$250 or less, multiply line 27 by .75 (75 percent).
Fill in the result here and on line 13 on the front of the form. Skip lines 29 and 30 28 _____
- 29 If the amount on line 27 is greater than \$250, multiply line 27 by .90 (90 percent) 29 _____
- \$37.50
- 30 Subtract \$37.50 from line 29. Fill in the result here and on line 13 on the front of this form 30 _____

Schedule 2

Property tax refund for owners of seasonal residential-recreational property whose net property tax increased by more than 10 percent
(See instructions on page 11)

- 31 Amount from line 6 of your Statement of Property Tax Payable in 1990 (attach copy)
If an amount is listed on your Statement for new improvements, see page 11. 31 _____
- 32 Amount from line 10 of your Statement of Property Tax Payable in 1989 (attach copy) 32 _____
**Subtract line 32 from line 31 (but do not write the result on any line of this form)
If the result is less than \$40, stop here. You are not eligible for this refund.**
- 33 Multiply line 32 by 1.1 (110 percent) 33 _____
- 34 Subtract line 33 from line 31. If line 33 is greater than line 31, stop here.
You are not eligible for this refund 34 _____
- 35 Multiply line 34 by .75 (75 percent) and fill in the result or \$187.50, whichever is less 35 _____
Also fill in this amount on line 14.

Schedule 3

Mobile home owners

- 36 Amount from line 3 of your CRP form(s) 36 _____
- 37 Amount from line 1 of your Statement of Property Tax Payable in 1990 37 _____
- 38 Add lines 36 and 37. Fill in here and on line 11 of form M-1PR 38 _____