



**S.F. No. 829, as introduced - 87th Legislative Session (2011-2012) [11-1799]**

2.1 penalty of one percent for each month accrues and is charged on all such unpaid taxes  
2.2 provided that if the due date was extended beyond May 15 as the result of any delay in  
2.3 mailing property tax statements no additional penalty shall accrue if the tax is paid by the  
2.4 extended due date. If the tax is not paid by the extended due date, then all penalties that  
2.5 would have accrued if the due date had been May 15 shall be charged. When the taxes  
2.6 against any tract or lot exceed \$100, one-half thereof may be paid prior to May 16 or  
2.7 21 days after the postmark date on the envelope containing the property tax statement,  
2.8 whichever is later; and, if so paid, no penalty attaches; the remaining one-half may be  
2.9 paid at any time prior to October 16 following, without penalty; but, if not so paid, then  
2.10 a penalty of two percent accrues ~~thereon for homestead property and a penalty of four~~  
2.11 ~~percent on nonhomestead property.~~ Thereafter, ~~for homestead property,~~ on the first day  
2.12 of November an additional penalty of ~~four~~ two percent accrues and on the first day of  
2.13 December following, an additional penalty of two percent accrues and is charged on all  
2.14 such unpaid taxes. ~~Thereafter, for nonhomestead property, on the first day of November~~  
2.15 ~~and December following, an additional penalty of four percent for each month accrues~~  
2.16 ~~and is charged on all such unpaid taxes.~~ If one-half of such taxes are not paid prior to  
2.17 May 16 or 21 days after the postmark date on the envelope containing the property tax  
2.18 statement, whichever is later, the same may be paid at any time prior to October 16, with  
2.19 accrued penalties to the date of payment added, and thereupon no penalty attaches to the  
2.20 remaining one-half until October 16 following.

2.21 This section applies to payment of personal property taxes assessed against  
2.22 improvements to leased property, except as provided by section 277.01, subdivision 3.

2.23 A county may provide by resolution that in the case of a property owner that has  
2.24 multiple tracts or parcels with aggregate taxes exceeding \$100, payments may be made in  
2.25 installments as provided in this subdivision.

2.26 The county treasurer may accept payments of more or less than the exact amount of  
2.27 a tax installment due. Payments must be applied first to the oldest installment that is due  
2.28 but which has not been fully paid. If the accepted payment is less than the amount due,  
2.29 payments must be applied first to the penalty accrued for the year or the installment being  
2.30 paid. Acceptance of partial payment of tax does not constitute a waiver of the minimum  
2.31 payment required as a condition for filing an appeal under section 278.03 or any other law,  
2.32 nor does it affect the order of payment of delinquent taxes under section 280.39.

2.33 **EFFECTIVE DATE.** This section is effective for taxes payable in 2012 and  
2.34 thereafter.

2.35 Sec. 2. **REPEALER.**

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3.1 Minnesota Statutes 2010, section 279.01, subdivision 4, is repealed.

3.2 **EFFECTIVE DATE.** This section is effective for taxes payable in 2012 and  
3.3 thereafter.