

CHAPTER 274

ASSESSMENTS; REVIEW, CORRECTION,
EQUALIZATION

274.19 Assessment of manufactured homes.

274.19 ASSESSMENT OF MANUFACTURED HOMES.

[For text of subds 1 and 2, see M.S.1990]

Subd. 3. Tax statements; penalties; collections. Not later than July 15 in the year of assessment the county treasurer shall mail to the taxpayer a statement of tax due on a manufactured home. The taxes are due on the last day of August, except that if the tax exceeds \$50, one-half of the amount due may be paid on August 31, and the remainder on November 15. Taxes remaining unpaid after the due date are delinquent, and a penalty of eight percent must be assessed and collected as part of the unpaid taxes.

[For text of subds 4 to 8, see M.S.1990]

History: 1991 c 291 art 15 s 2