

## CHAPTER 279

## DELINQUENT REAL ESTATE TAXES

279.01 Due date; penalties.  
279.03 Interest on delinquent property taxes.

279.06 Copy of list and notice.

**279.01 DUE DATE; PENALTIES.**

Subdivision 1. Except as provided in subdivision 3, on May 16 or 21 days after the postmark date on the envelope containing the property tax statement, whichever is later, a penalty shall accrue and thereafter be charged upon all unpaid taxes on real estate on the current lists in the hands of the county treasurer. The penalty shall be at a rate of three percent on homestead property and seven percent on nonhomestead property. This penalty shall not accrue until June 1 of each year, or 21 days after the postmark date on the envelope containing the property tax statements, whichever is later, on commercial use real property used for seasonal residential recreational purposes and classified as class 1c or 4c, and on other commercial use real property classified as class 3a, provided that over 60 percent of the gross income earned by the enterprise on the class 3a property is earned during the months of May, June, July, and August. Any property owner of such class 3a property who pays the first half of the tax due on the property after May 15 and before June 1, or 21 days after the postmark date on the envelope containing the property tax statement, whichever is later, shall attach an affidavit to the payment attesting to compliance with the income provision of this subdivision. Thereafter, for both homestead and nonhomestead property, on the first day of each month, up to and including October 1 following, an additional penalty of one percent for each month shall accrue and be charged on all such unpaid taxes provided that if the due date was extended beyond May 15 as the result of any delay in mailing property tax statements no additional penalty shall accrue if the tax is paid by the extended due date. If the tax is not paid by the extended due date, then all penalties that would have accrued if the due date had been May 15 shall be charged. When the taxes against any tract or lot exceed \$50, one-half thereof may be paid prior to May 16 or 21 days after the postmark date on the envelope containing the property tax statement, whichever is later; and, if so paid, no penalty shall attach; the remaining one-half shall be paid at any time prior to October 16 following, without penalty; but, if not so paid, then a penalty of four percent shall accrue thereon for homestead property and a penalty of four percent on nonhomestead property. Thereafter, for homestead property, on the first day of November and December following, an additional penalty of two percent for each month shall accrue and be charged on all such unpaid taxes. Thereafter, for nonhomestead property, on the first day of November and December following, an additional penalty of four percent for each month shall accrue and be charged on all such unpaid taxes. If one-half of such taxes shall not be paid prior to May 16 or 21 days after the postmark date on the envelope containing the property tax statement, whichever is later, the same may be paid at any time prior to October 16, with accrued penalties to the date of payment added, and thereupon no penalty shall attach to the remaining one-half until October 16 following.

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

A county may provide by resolution that in the case of a property owner that has multiple tracts or parcels with aggregate taxes exceeding \$50, payments may be made in installments as provided in this subdivision.

The county treasurer may accept payments of more or less than the exact amount of a tax installment due. If the accepted payment is less than the amount due, payments must be applied first to the penalty accrued for the year the payment is made. Acceptance of partial payment of tax does not constitute a waiver of the minimum payment

required as a condition for filing an appeal under section 278.03 or any other law, nor does it affect the order of payment of delinquent taxes under section 280.39.

Subd. 2. The county board may, with the concurrence of the county treasurer, delegate to the county treasurer the power to abate the penalty provided for late payment of taxes in the current year. Notwithstanding section 270.07, if any county board so elects, the county treasurer may abate the penalty on finding that the imposition of the penalty would be unjust and unreasonable.

*[For text of subd 3, see M.S.1990]*

**History:** 1991 c 291 art 12 s 15,16

**279.03 INTEREST ON DELINQUENT PROPERTY TAXES.**

*[For text of subd 1, see M.S.1990]*

Subd. 1a. **Rate after December 31, 1990.** (a) Except as provided in paragraph (b) or (c), interest on delinquent property taxes, penalties, and costs unpaid on or after January 1, 1991, shall be payable at the per annum rate determined in section 270.75, subdivision 5. If the rate so determined is less than ten percent, the rate of interest shall be ten percent. The maximum per annum rate shall be 14 percent if the rate specified under section 270.75, subdivision 5, exceeds 14 percent. The rate shall be subject to change on January 1 of each year.

(b) If a person is the owner of one or more parcels of property on which taxes are delinquent, and the aggregate tax capacity of that property exceeds five percent of the total tax capacity of the school district in which the property is located, interest on the delinquent property taxes, penalties, and costs unpaid after January 1, 1992, shall be payable at twice the rate determined under paragraph (a) for the year.

(c) If a person is the owner of one or more parcels of property on which taxes are delinquent, and the delinquent taxes are more than 25 percent of the prior year's school district levy, interest on the delinquent property taxes, penalties, and costs unpaid after January 1, 1992, shall be payable at twice the rate determined under paragraph (a) for the year.

*[For text of subd 2, see M.S.1990]*

**History:** 1991 c 265 art 9 s 67; 1991 c 291 art 1 s 32

**279.06 COPY OF LIST AND NOTICE.**

Subdivision 1. **List and notice.** Within five days after the filing of such list, the court administrator shall return a copy thereof to the county auditor, with a notice prepared and signed by the court administrator, and attached thereto, which may be substantially in the following form:

State of Minnesota )  
 ) ss.  
 County of ..... )

District Court  
 ..... Judicial District.

The state of Minnesota, to all persons, companies, or corporations who have or claim any estate, right, title, or interest in, claim to, or lien upon, any of the several parcels of land described in the list hereto attached:

The list of taxes and penalties on real property for the county of ..... remaining delinquent on the first Monday in January, 19....., has been filed in the office of the court administrator of the district court of said county, of which that hereto attached is a copy. Therefore, you, and each of you, are hereby required to file in the office of said court administrator, on or before the 20th day after the publication of this notice and list, your answer, in writing, setting forth any objection or defense you may have to the taxes, or any part thereof, upon any parcel of land

described in the list, in, to, or on which you have or claim any estate, right, title, interest, claim, or lien, and, in default thereof, judgment will be entered against such parcel of land for the taxes on such list appearing against it, and for all penalties, interest, and costs. Based upon said judgment, the land shall be sold to the state of Minnesota on the second Monday in May, 19... The period of redemption for all lands sold to the state at a tax judgment sale shall be three years from the date of sale to the state of Minnesota if the land is within an incorporated area unless it is:

(a) nonagricultural homesteaded land as defined in section 273.13, subdivision 22;

(b) homesteaded agricultural land as defined in section 273.13, subdivision 23, paragraph (a); or

(c) seasonal recreational land as defined in section 273.13, subdivisions 22, paragraph (c), and 25, paragraph (c), clause (5), in which event the period of redemption is five years from the date of sale to the state of Minnesota.

The period of redemption for all other lands sold to the state at a tax judgment sale shall be five years from the date of sale.

Inquiries as to the proceedings set forth above can be made to the county auditor of ..... county whose address is ..... .

(Signed) .....,  
 Court Administrator of the District Court of the County  
 of .....,  
 (Here insert list.)

The list referred to in the notice shall be substantially in the following form:

List of real property for the county of ....., on which taxes remain delinquent on the first Monday in January, 19...:

Town of (Fairfield),  
 Township (40), Range (20),

Names (and  
 Current Filed  
 Addresses) for  
 the Taxpayers  
 and Fee Owners  
 and in Addition  
 Those Parties  
 Who Have Filed  
 Their Addresses  
 Pursuant to  
 section 276.041

|  | Subdivision of<br>Section  | Section | Tax<br>Parcel<br>Number | Total Tax<br>and Penalty<br>\$ cts. |
|--|--|---------|-------------------------|-------------------------------------|
| John Jones<br>(825 Fremont<br>Fairfield, MN<br>55000)  | S.E. 1/4 of S.W. 1/4   | 10      | 23101                   | 2.20                                |
| Bruce Smith<br>(2059 Hand<br>Fairfield,<br>MN 55000)<br>and<br>Fairfield<br>State Bank<br>(100 Main<br>Street<br>Fairfield,<br>MN 55000) | That part of N.E. 1/4<br>of S.W. 1/4 desc. as<br>follows: Beg. at the<br>S.E. corner of said<br>N.E. 1/4 of S.W. 1/4;<br>thence N. along the E.<br>line of said N.E. 1/4<br>of S.W. 1/4 a distance<br>of 600 ft.; thence W.<br>parallel with the S.<br>line of said N.E. 1/4 |         |                         |                                     |

of S.W. 1/4 a distance  
of 600 ft.; thence S.  
parallel with said E.  
line a distance of 600  
ft. to S. line of said  
N.E. 1/4 of S.W. 1/4;  
thence E. along said S.  
line a distance of 600  
ft. to the point of  
beg. .... 21 33211 3.15

As to platted property, the form of heading shall conform to circumstances and be substantially in the following form:

City of (Smithtown)

Brown's Addition, or Subdivision

Names (and  
Current Filed  
Addresses) for  
the Taxpayers  
and Fee Owners  
and in Addition  
Those Parties  
Who have Filed  
Their Addresses  
Pursuant to  
section 276.041

|   | Lot | Block | Tax<br>Parcel<br>Number | Total Tax<br>and Penalty<br>\$ cts |
|---|-----|-------|-------------------------|------------------------------------|
| John Jones<br>(825 Fremont<br>Fairfield,<br>MN 55000)   | 15  | 9     | 58243                   | 2.20                               |
| Bruce Smith<br>(2059 Hand<br>Fairfield,<br>MN 55000)<br>and<br>Fairfield<br>State Bank<br>(100 Main Street<br>Fairfield,<br>MN 55000) | 16  | 9     | 58244                   | 3.15                               |

The names, descriptions, and figures employed in parentheses in the above forms are merely for purposes of illustration.

The name of the town, township, range or city, and addition or subdivision, as the case may be, shall be repeated at the head of each column of the printed lists as brought forward from the preceding column.

Errors in the list shall not be deemed to be a material defect to affect the validity of the judgment and sale.

Subd. 2. **Form of list and notice.** Notwithstanding the provisions of subdivision 1, the commissioner of revenue shall prescribe the form of the list and notice required under subdivision 1. The form shall contain the information required under subdivision 1, but shall be organized and presented in a manner easily read and understood. The print must be easily read and contain standard use of capital and lower-case letters. The court administrator shall use the form prescribed by the commissioner for pur-

poses of this section. The notices published and mailed by the county auditor must also be in the form prescribed by the commissioner.

**History:** *1991 c 291 art 12 s 17*