

CHAPTER 279

DELINQUENT REAL ESTATE TAXES

279.01 Due date; penalties.

279.01 DUE DATE; PENALTIES.

[For text of subs 1 and 2, see M.S.1996]

Subd. 3. In the case of class 1b agricultural homestead, class 2a agricultural homestead property, and class 2b(3) agricultural nonhomestead property, no penalties shall attach to the second one-half property tax payment as provided in this section if paid by November 15. Thereafter for class 1b agricultural homestead and class 2a homestead property, on November 16 following, a penalty of six percent shall accrue and be charged on all such unpaid taxes and on December 1 following, an additional two percent shall be charged on all such unpaid taxes. Thereafter for class 2b(3) agricultural nonhomestead property, on November 16 following, a penalty of eight percent shall accrue and be charged on all such unpaid taxes and on December 1 following, an additional four percent shall be charged on all such unpaid taxes.

If the owner of class 1b agricultural homestead, class 2a, or class 2b(3) agricultural property receives a consolidated property tax statement that shows only an aggregate of the taxes and special assessments due on that property and on other property not classified as class 1b agricultural homestead, class 2a, or class 2b(3) agricultural property, the aggregate tax and special assessments shown due on the property by the consolidated statement will be due on November 15 provided that at least 50 percent of the property's market value is classified class 1b agricultural, class 2a, or class 2b(3) agricultural.

[For text of subd 4, see M.S.1996]

History: 1997 c 7 art 1 s 111