

CHAPTER 276

COLLECTION, ACCOUNTING, DISTRIBUTION

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276.01 DELIVERY OF LISTS TO TREASURER.

On or before the first business day in March in each year, the county auditor shall deliver the lists of the districts of the county to the county treasurer and get the treasurer's receipt for them. The lists must show the total amount of taxes due. Where the names of taxpayers appear in the property tax lists, the county auditor shall show the taxpayers' addresses. The lists are authority for the treasurer to collect the taxes shown on the list.

In counties that have elected to come under section 273.03, subdivision 2, when the county treasurer possesses the lists provided for in section 275.28, subdivision 3, the county auditor shall have access to the lists to change the market valuations and the classifications of real estate in the lists that the auditor would have been required to change in the assessment books provided for in section 273.03, subdivision 1, except for the election to discontinue the preparation of the assessment books. The county auditor is the official custodian of the lists after the year when they are in the county treasurer's possession.

History: (2074) *RL s 878; 1945 c 278 s 1; 1961 c 646 s 1; 1963 c 781 s 6; 1975 c 339 s 8; 1975 c 437 art 1 s 30; 1977 c 423 art 4 s 6; 1980 c 437 s 9; 1Sp1981 c 1 art 8 s 11; 1986 c 444; 1987 c 229 art 5 s 1; 1Sp1989 c 1 art 9 s 52*

276.012 [Repealed, 1997 c 231 art 2 s 70]

276.015 TREASURER TO PUBLISH TAX RATES.

On receiving the tax lists from the county auditor, the county treasurer shall give three weeks' published notice of the tax rates if directed by the county board. Notice must be given in a newspaper. It must specify the rates of taxation for all general purposes and the amounts raised for each specific purpose.

History: *1987 c 229 art 5 s 1*

276.017 TIMELY PAYMENTS.

Subdivision 1. **Date of mailing or receipt.** When a payment described in this section is required to be made to a county on or before the prescribed date, the payment is timely if received by the county on or before a prescribed date, or if mailed on or before that date. This section applies to the payment of current or delinquent real or personal property taxes, any other amount shown as payable on a property tax statement, and all related penalties, interest, or costs.

Subd. 2. **Mailing requirements.** Mailing is timely under this section only if the payment was deposited in the mail in the United States on or before the due date, in an envelope or other appropriate wrapper, postage prepaid, and properly addressed.

Subd. 3. **United States Postal Service postmark.** The postmark of the United States Postal Service qualifies as proof of timely mailing for this section. If the payment is sent by United States registered mail, the date of registration is the postmark date. If the payment is sent by United States certified mail, the date of the United States Postal

Service postmark on the receipt given to the person presenting the payment for delivery is the date of mailing. Mailing, or the time of mailing, may also be established by other available evidence except that the postmark of a private postage meter may not be used as proof of a timely mailing made under this section.

Subd. 4. **Receipt otherwise governs.** In any case in which the payment is not treated as timely mailed under this section, the date of receipt governs for purposes of determining the amount of any penalty, interest, or cost assessment.

History: 1996 c 471 art 3 s 22

276.02 TREASURER TO BE COLLECTOR.

The county treasurer shall collect all taxes extended on the tax lists of the county and the fines, forfeitures, or penalties received by any person or officer for the use of the county. The treasurer shall collect the taxes according to law and credit them to the proper funds. This section does not apply to fines and penalties accruing to municipal corporations for the violation of their ordinances that are recoverable before a city justice. Taxes, fines, interest, and penalties must be paid with United States currency or by check or money order drawn on a bank or other financial institution in the United States. The county board may by resolution authorize the treasurer to impose a charge for any dishonored checks.

The county board may, by resolution, authorize the treasurer and/or other designees to accept payments of real property taxes by credit card provided that a fee is charged for its use. The fee charged must be commensurate with the costs assessed by the card issuer. If a credit card transaction under this section is subsequently voided or otherwise reversed, the lien of real property taxes under section 272.31 is revived and attaches in the manner and time provided in that section as though the credit card transaction had never occurred, and the voided or reversed credit card transaction shall not impair the right of a lienholder under section 272.31 to enforce the lien in its favor.

History: (2075) RL s 879; 1983 c 222 s 15; 1986 c 444; 1987 c 229 art 5 s 1; 1993 c 375 art 3 s 28; art 10 s 11

276.03 TREASURER TO COLLECT LOCAL ASSESSMENTS.

A county treasurer authorized by law to collect local assessments made or levied by a city shall collect all assessments for local improvements made or levied and certified to the treasurer by the city against any specific tract or parcel of land. The assessment must be collected at the same time as taxes levied against that tract or parcel of land.

History: (2076) 1911 c 266 s 1; 1973 c 123 art 5 s 7; 1986 c 444; 1987 c 229 art 5 s 1

276.04 NOTICE OF RATES; PROPERTY TAX STATEMENTS.

Subdivision 1. **Auditor to publish rates.** On receiving the tax lists from the county auditor, the county treasurer shall, if directed by the county board, give three weeks' published notice in a newspaper specifying the rates of taxation for all general purposes and the amounts raised for each specific purpose.

Subd. 2. **Contents of tax statements.** (a) The treasurer shall provide for the printing of the tax statements. The commissioner of revenue shall prescribe the form of the property tax statement and its contents. The statement must contain a tabulated statement of the dollar amount due to each taxing authority and the amount of the state determined school tax from the parcel of real property for which a particular tax statement is prepared. The dollar amounts attributable to the county, the state determined school tax, the voter approved school tax, the other local school tax, the township or municipality, and the total of the metropolitan special taxing districts as defined in section 275.065, subdivision 3, paragraph (i), must be separately stated. The amounts due all other special taxing districts, if any, may be aggregated. The amount of the tax on homesteads qualifying under the senior citizens' property tax deferral program under chapter 290B is the total amount of property tax before subtraction of

the deferred property tax amount. The amount of the tax on contamination value imposed under sections 270.91 to 270.98, if any, must also be separately stated. The dollar amounts, including the dollar amount of any special assessments, may be rounded to the nearest even whole dollar. For purposes of this section whole odd-numbered dollars may be adjusted to the next higher even-numbered dollar. The amount of market value excluded under section 273.11, subdivision 16, if any, must also be listed on the tax statement. The statement shall include the following sentences, printed in upper case letters in boldface print: "EVEN THOUGH THE STATE OF MINNESOTA DOES NOT RECEIVE ANY PROPERTY TAX REVENUES, IT SETS THE AMOUNT OF THE STATE-DETERMINED SCHOOL TAX LEVY. THE STATE OF MINNESOTA REDUCES YOUR PROPERTY TAX BY PAYING CREDITS AND REIMBURSEMENTS TO LOCAL UNITS OF GOVERNMENT."

(b) The property tax statements for manufactured homes and sectional structures taxed as personal property shall contain the same information that is required on the tax statements for real property.

(c) Real and personal property tax statements must contain the following information in the order given in this paragraph. The information must contain the current year tax information in the right column with the corresponding information for the previous year in a column on the left:

(1) the property's estimated market value under section 273.11, subdivision 1;

(2) the property's taxable market value after reductions under section 273.11, subdivisions 1a and 16;

(3) the property's gross tax, calculated by adding the property's total property tax to the sum of the aids enumerated in clause (4);

(4) a total of the following aids:

(i) education aids payable under chapters 122A, 123A, 123B, 124D, 125A, 126C, and 127A;

(ii) local government aids for cities, towns, and counties under chapter 477A;

(iii) disparity reduction aid under section 273.1398; and

(iv) homestead and agricultural credit aid under section 273.1398;

(5) for homestead residential and agricultural properties, the education homestead credit under section 273.1382;

(6) any credits received under sections 273.119; 273.123; 273.135; 273.1391; 273.1398, subdivision 4; 469.171; and 473H.10, except that the amount of credit received under section 273.135 must be separately stated and identified as "taconite tax relief"; and

(7) the net tax payable in the manner required in paragraph (a).

(d) If the county uses envelopes for mailing property tax statements and if the county agrees, a taxing district may include a notice with the property tax statement notifying taxpayers when the taxing district will begin its budget deliberations for the current year, and encouraging taxpayers to attend the hearings. If the county allows notices to be included in the envelope containing the property tax statement, and if more than one taxing district relative to a given property decides to include a notice with the tax statement, the county treasurer or auditor must coordinate the process and may combine the information on a single announcement.

The commissioner of revenue shall certify to the county auditor the actual or estimated aids enumerated in clause (4) that local governments will receive in the following year. The commissioner must certify this amount by January 1 of each year.

Subd. 3. Mailing of tax statements. The county treasurer shall mail to taxpayers statements of their personal property taxes due not later than April 15 for property taxes payable in 1990 and March 31 thereafter, except in the case of manufactured homes and sectional structures taxed as personal property. Statements of the real property taxes due shall be mailed not later than April 15 for property taxes payable in

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1990 and March 31 thereafter. The validity of the tax shall not be affected by failure of the treasurer to mail the statement. The taxpayer is defined as the owner who is responsible for the payment of the tax.

Subd. 4. **Collection site.** If so directed by the county board, the treasurer shall visit places in the county as the treasurer deems expedient for the purpose of receiving taxes and the county board is authorized to pay the expenses of such visits and of preparing duplicate tax lists. Failure to mail the tax statement shall not be deemed a material defect to affect the validity of any judgment and sale for delinquent taxes.

History: (2077) *RL s 880; 1913 c 551 s 1; 1945 c 278 s 2; 1961 c 646 s 2; 1965 c 287 s 1; Ex1967 c 32-art 7 s 4; 1969 c 416 s 1; 1969 c 455 s 1; 1969 c 890 s 1; 1971 c 797 s 5; 1975 c 437 art 1 s 29; 1976 c 334 s 9; 1977 c 423 art 4 s 7; 1979 c 334 art 1 s 25; 1980 c 607 art 4 s 6; 1983 c 222 s 16; 1983 c 342 art 15 s 2; 1984 c 502 art 3 s 16; 1984 c 522 s 7; 1Sp1985 c 14 art 4 s 79; 1986 c 444; 1987 c 229 art 5 s 1; art 11 s 1; 1987 c 268 art 5 s 9; art 6 s 42; 1988 c 719 art 5 s 43; 1Sp1989 c 1 art 2 s 11; art 9 s 53,54; 1990 c 604 art 3 s 34; 1991 c 291 art 1 s 30; 1993 c 375 art 5 s 30; art 7 s 13; art 12 s 11; 1994 c 416 art 1 s 30; 1994 c 587 art 5 s 13; 1995 c 264 art 4 s 6; art 16 s 13; 1996 c 305 art 1 s 61; 1996 c 471 art 3 s 23,52; 1997 c 231 art 2 s 70; art 4 s 10; art 14 s 3; 1998 c 389 art 5 s 1; 1998 c 397 art 11 s 3*

276.041 FILING TO RECEIVE NOTICE OF DELINQUENT TAXES.

Fee owners, vendees, mortgagees, lienholders, escrow agents, and lessees of real property may file their names and current mailing addresses with the county auditor in the county where the land is located for the purpose of receiving notices affecting the land that are issued under sections 276.04, 281.23, and 279.091. A person filing shall pay a filing fee of \$15 to the county auditor for each parcel. The filing expires after three years. The county auditor shall give a copy of the list of names and addresses to the county treasurer. Taxpayers of record with the county auditor and mortgagees who remit taxes on their behalf shall receive tax statements and other notices and are not required to file and pay fees under this section.

History: *1983 c 342 art 15 s 3; 1986 c 444; 1987 c 229 art 5 s 1; 1991 c 291 art 12 s 11*

276.05 RECEIPTS FOR TAX PAYMENTS.

The county treasurer may issue receipts showing payment of the tax. If the tax is paid in currency or if the payer requests a receipt, the county treasurer shall give a receipt. The receipt must show the name and post office address of the person, the amount and date of payment, the land, lot, or other property on which the tax was levied, according to its description on the tax list or in some other sufficient manner, and the year or years for which the tax was levied. If for current taxes on real estate, the receipt must have written or stamped across its face, "taxes for" (giving the year in figures), or "first half of taxes for" (giving the year in figures), or "last half of taxes for" (giving the year in figures), as the case may be. If land has been sold for taxes either to a purchaser, or to the state, and the time for redemption from the sale has not expired, the receipt must have written or stamped across the face, "sold for taxes." The treasurer shall make duplicates of all receipts and return the duplicates at the end of each month to the county auditor. The auditor shall file and preserve them in the auditor's office, charging the treasurer with the amount on the receipts.

History: (2078) *RL s 881; 1917 c 18; 1976 c 334 s 10; 1986 c 444; 1987 c 229 art 5 s 1*

276.06 TAX STATEMENTS TO STATE APPORTIONMENT OF TAXES.

The treasurer of each county may cause to be printed, stamped, or written on the back of all current tax statements, or on a separate sheet or card to be furnished with

the statements, a statement showing the local tax rate of the current tax apportioned to the state, county, city, town, or school district.

History: (2079) 1915 c 319 s 1; 1947 c 423 s 1; 1973 c 123 art 5 s 7; 1976 c 334 s 11; 1987 c 229 art 5 s 1; art 11 s 1; 1988 c 719 art 5 s 44; 1Sp1989 c 1 art 2 s 11

276.07 UNDIVIDED INTEREST; PAYMENT AND RECEIPT.

A person holding an undivided interest in taxable real property, including mortgagees, lessees, and others, who by law or contract are required or entitled to pay taxes to protect any right, title, interest, claim, or lien held by them in, to, or upon it, may pay the taxes on the undivided interests. The county treasurer may issue a receipt for the amount paid and specify the interest paid. The treasurer shall enter on the tax list the name of the person who paid the taxes and the undivided interest, and shall report the payment and nature of the interest to the county auditor. If the taxes have been paid, the undivided interests are exempt from proceedings to enforce the collection of the same tax against other undivided interests upon which the tax has not been paid. The tax upon the undivided interests upon which the taxes have not been paid must be collected as though the undivided interests were a separate description.

History: (2080) 1913 c 505 s 1; 1979 c 50 s 33; 1986 c 444; 1987 c 229 art 5 s 1

276.08 ORDERS RECEIVED FOR TAXES.

The county treasurer shall receive in payment of taxes orders on the several funds for which taxes may be levied, to the amount of the tax for the fund, without regard to priority of the numbers of orders, except when otherwise provided by law, and shall write or stamp across the face of the orders the date of their receipt, and the name of the person from whom received.

History: (2081) RL s 882; 1986 c 444; 1987 c 229 art 5 s 1

276.09 SETTLEMENT BETWEEN AUDITOR AND TREASURER.

On the later of May 20 of each year or 26 calendar days after the postmark date on the envelopes containing real or personal property tax statements, the county treasurer shall make full settlement with the county auditor of all receipts collected for all purposes, from the date of the last settlement up to and including each day mentioned. The county auditor shall, within 30 days after the settlement, send an abstract of it to the state auditor in the form prescribed by the state auditor. At the settlement the treasurer shall make complete returns of the receipts on the current tax list, showing the amount collected on account of the several funds included in the list.

Settlement of receipts from the later of May 20 or the actual settlement date to December 31 of each year must be made as provided in section 276.111.

For purposes of this section, "receipts" includes all tax payments received by the county treasurer on or before the settlement date.

History: (2082) RL s 883; 1911 c 225 s 1; 1973 c 492 s 14; 1976 c 231 s 23; 1980 c 418 s 1; 1983 c 342 art 7 s 6; 1986 c 444; 1Sp1986 c 1 art 4 s 28; 1987 c 229 art 5 s 1; 1Sp1989 c 1 art 9 s 55; 1990 c 480 art 8 s 1; 1995 c 264 art 4 s 7; 1996 c 471 art 3 s 52; 1997 c 231 art 2 s 70

276.10 APPORTIONMENT AND DISTRIBUTION OF FUNDS.

On the settlement day determined in section 276.09 for each year, the county auditor and county treasurer shall distribute all undistributed funds in the treasury. The funds must be apportioned as provided by law, and credited to the state, town, city, school district, special district and each county fund. Within 20 days after the distribution is completed, the county auditor shall report to the state auditor in the form prescribed by the state auditor. The county auditor shall issue a warrant for the payment of money in the county treasury to the credit of the state, town, city, school district, or special districts on application of the persons entitled to receive the payment. The county auditor may apply the local tax rate from the year before the year

of distribution when apportioning and distributing delinquent tax proceeds, if the composition of the previous year's local tax rate between taxing districts is not significantly different from the local tax rate that existed for the year of the delinquency.

History: (2083) *RL s 884; 1973 c 123 art 5 s 7; 1973 c 492 s 14; 1976 c 231 s 24; 1980 c 418 s 2; 1983 c 222 s 17; 1983 c 342 art 7 s 7; 1986 c 444; 1Sp1986 c 1 art 4 s 29; 1987 c 229 art 5 s 1; 1988 c 719 art 5 s 84; 1Sp1989 c 1 art 2 s 11; art 9 s 56; 1990 c 480 art 8 s 2*

276.11 WHEN TREASURER SHALL PAY FUNDS FROM MAY SETTLEMENT.

Subdivision 1. **Generally.** As soon as practical after the settlement day determined in section 276.09, the county treasurer shall pay to the state treasurer or the treasurer of a town, city, school district, or special district, on the warrant of the county auditor, all receipts of taxes levied by the taxing district and deliver up all orders and other evidences of indebtedness of the taxing district, taking triplicate receipts for them. The treasurer shall file one of the receipts with the county auditor, and shall return one by mail on the day of its receipt to the clerk of the town, city, school district, or special district to which payment was made. The clerk shall keep the receipt in the clerk's office. Upon written request of the taxing district, to the extent practicable, the county treasurer shall make partial payments of amounts collected periodically in advance of the next settlement and distribution. A statement prepared by the county treasurer must accompany each payment. It must state the years for which taxes included in the payment were collected and, for each year, the amount of the taxes and any penalties on the tax. Upon written request of a taxing district, except school districts, the county treasurer shall pay at least 70 percent of the estimated collection within 30 days after the settlement date determined in section 276.09. Within seven business days after the due date, or 28 calendar days after the postmark date on the envelopes containing real or personal property tax statements, whichever is latest, the county treasurer shall pay to the treasurer of the school districts 50 percent of the estimated collections arising from taxes levied by and belonging to the school district, unless the school district elects to receive 50 percent of the estimated collections arising from taxes levied by and belonging to the school district after making a proportionate reduction to reflect any loss in collections as the result of any delay in mailing tax statements. In that case, 50 percent of those adjusted, estimated collections shall be paid by the county treasurer to the treasurer of the school district within seven business days of the due date. The remaining 50 percent of the estimated collections must be paid to the treasurer of the school district within the next seven business days of the later of the dates in the preceding sentence, unless the school district elects to receive the remainder of its estimated collections after a proportionate reduction has been made to reflect any loss in collections as the result of any delay in mailing tax statements. In that case, the remaining 50 percent of those adjusted, estimated collections shall be paid by the county treasurer to the treasurer of the school district within 14 days of the due date. The treasurer shall pay the balance of the amounts collected to the state or to a municipal corporation or other body within 60 days after the settlement date determined in section 276.09. After 45 days interest at an annual rate of eight percent accrues and must be paid to the taxing district. Interest must be paid upon appropriation from the general revenue fund of the county. If not paid, it may be recovered by the taxing district, in a civil action.

Subd. 2. **Definition.** For purposes of this section and section 276.111, "estimated collections" includes estimated collections of taxes and special assessments, and penalties and interest due to the taxing district.

Subd. 3. **Appeal.** The treasurer or other appropriate fiscal officer of a town, city, school district, or special district may appeal to the county board the determination of the amount of estimated collections by the county treasurer under this section or section 276.111. If the county board finds that the amount of estimated collections has been determined by the county treasurer incorrectly, resulting in underpayment to the

local taxing districts, it shall order the county treasurer to pay the additional amount necessary to comprise the correct estimated collection amount.

History: (2084) *RL s 885; 1967 c 433 s 1; 1971 c 793 s 1; 1973 c 683 s 29; 1974 c 450 s 1; 1980 c 418 s 3; 3Sp1981 c 2 art 4 s 8; 1983 c 342 art 7 s 8; 1Sp1986 c 1 art 4 s 30; 1987 c 229 art 5 s 1; 1987 c 268 art 7 s 44; 1Sp1989 c 1 art 9 s 57; 1990 c 480 art 8 s 3*

276.111 DISTRIBUTIONS AND FINAL YEAR-END SETTLEMENT.

Within seven business days after October 15, the county treasurer shall pay to the school districts 50 percent of the estimated collections arising from taxes levied by and belonging to the school district from the settlement day determined in section 276.09 to October 20. The remaining 50 percent of the estimated tax collections must be paid to the school district within the next seven business days. Within ten business days after November 15, the county treasurer shall pay to the school district 100 percent of the estimated collections arising from taxes levied by and belonging to the school districts from October 20 to November 20.

Within ten business days after November 15, the county treasurer shall pay to each taxing district, except any school district, 100 percent of the estimated collections arising from taxes levied by and belonging to each taxing district from the settlement day determined in section 276.09 to November 20.

On or before January 5, the county treasurer shall make full settlement with the county auditor of all receipts collected from the settlement day determined in section 276.09 to December 31. After subtracting any tax distributions that have been made to the taxing districts in October and November, the treasurer shall pay to each of the taxing districts on or before January 25, the balance of the tax amounts collected on behalf of each taxing district. Interest accrues at an annual rate of eight percent and must be paid to the taxing district if this final settlement amount is not paid by January 25. Interest must be paid upon appropriation from the general revenue fund of the county. If not paid, it may be recovered by the taxing district in a civil action.

History: *1Sp1986 c 1 art 4 s 31; 1987 c 229 art 5 s 1; 1990 c 480 art 8 s 4; 1995 c 264 art 4 s 8; 1996 c 471 art 3 s 52; 1997 c 231 art 2 s 70*

276.12 AUDITOR TO KEEP ACCOUNTS.

The county auditor shall keep accounts with the state, the county, and each of the county funds, and each town, city, and school district, and with the county treasurer. The auditor shall make daily entries of the charges and credits to the treasurer and, immediately after each distribution of taxes, shall credit the collections to the proper funds. Upon application of the treasurer of a town, city, or school district, and upon the filing of a certificate of its clerk that the person applying is the duly elected or appointed treasurer, the auditor shall give a warrant on the county treasurer for the amount due and charge the body with the amount of the warrant.

History: (2085) *RL s 886; 1973 c 123 art 5 s 7; 1977 c 434 s 13; 1986 c 444; 1987 c 229 art 5 s 1*

276.13 [Repealed, 1989 c 277 art 2 s 77]

276.131 DISTRIBUTION OF PENALTIES, INTEREST, AND COSTS.

The penalties, interest, and costs collected on special assessments and real and personal property taxes must be distributed as follows:

(1) all penalties and interest collected on special assessments against real or personal property must be distributed to the taxing jurisdiction that levied the assessment;

(2) 50 percent of all penalties collected on real and personal property taxes must be distributed to the school districts within the county, and the remaining 50 percent must be distributed to the county;

(3) in the case of interest on taxes that have been delinquent for a period of one year or less, (a) 50 percent of the interest must be distributed to the school districts within the county and (b) the remaining 50 percent shall be distributed to the county;

(4) in the case of interest on taxes that have been delinquent for a period of more than one year, (a) 50 percent of the interest must be distributed to the school districts within the county and (b) the remaining 50 percent must be distributed as follows: (i) the city or town where the property is located shall receive a share of the amount of interest equal to the proportion that the city's or town's local tax rate for the year that the interest was collected, is to the sum of the city's or town's local tax rate and the county's local tax rate for the year that the interest was collected and (ii) the balance must be distributed to the county; and

(5) all costs collected by the county on special assessments and on delinquent real and personal property taxes must be distributed to the county in which the property is located.

The distribution of all penalties and interest to the school district must be in accordance with the provisions of section 127A.34.

History: 1989 c 277 art 2 s 38; 1995 c 264 art 3 s 16; 1998 c 397 art 11 s 3; 1999 c 243 art 5 s 26

276.14 [Repealed, 1989 c 277 art 2 s 77]

276.15 Subdivision 1. [Repealed, 1973 c 650 art 27 s 1]

Subd. 2. [Repealed, 1961 c 579 s 3]

276.16 [Repealed, 1973 c 650 art 27 s 1]

276.17 [Repealed, 1973 c 650 art 27 s 1]

276.18 [Repealed, 1973 c 650 art 27 s 1]

276.19 UNCLAIMED OVERPAYMENTS.

Subdivision 1. **Notice of overpayment.** If an overpayment of property tax arises on a parcel due to receipt of a payment that exceeds the total amount of the tax required to be paid on the property tax statement, the responsible county official shall promptly notify the payer by regular mail that the overpayment has occurred. The notice must state the amount of overpayment and identify the parcel on which the overpayment occurred. The notice must also instruct the payer how to claim the overpayment and advise that the overpayment is subject to forfeiture under this section. If the name or address of the payer is not known, the notice of unclaimed overpayment must be mailed to the taxpayer of record in the office of the county auditor.

Subd. 2. **Failure to claim refund.** If the person entitled to the refund fails to claim the overpayment within three years after the date of overpayment, the county auditor shall cause notice to be published at least once in an English language newspaper of general circulation in the county. The county board shall designate the newspaper of publication that in the judgment of the board is most likely to be read by the claimants, notwithstanding any law to the contrary. The published notice must be called "Notice of unclaimed property tax refunds." The notice must contain:

(1) the names in alphabetical order and last known addresses, if any, of persons listed in the notice that may be entitled to unclaimed property tax refund;

(2) a statement that information concerning the amount of overpayment and affected property may be obtained from the county auditor at the address given in the notice; and

(3) a statement that if proof of claim is not presented to the county auditor within 90 days from the date of publication of notice, the overpayment will be considered abandoned and all claims to property tax overpayment will be forfeited.

The county auditor is not required to include and publish in the notice any item of less than \$25 overpaid on a parcel.

Subd. 3. **Distribution of refunds.** If the person entitled to the refund fails to claim the overpayment within the time provided in this section, the county auditor shall distribute the refund to the affected taxing districts in proportion to the amount of their respective taxes included in the levy for the tax year overpaid. At the option of the county auditor, the overpayment may be distributed to the affected taxing districts in proportion to the current tax year levy.

Subd. 4. **Applicability.** Sections 345.31 to 345.60 do not apply to unclaimed property tax refunds, overpayments, and warrants.

History: 1987 c 268 art 7 s 45; 2000 c 490 art 5 s 18

276.20 [Repealed, 1997 c 231 art 2 s 70]

276.21 [Repealed, 1997 c 231 art 2 s 70]