

CHAPTER 277

DELINQUENT PERSONAL PROPERTY TAXES

277.20 Lien for personal property tax.

277.21 Levy and distraint.

277.20 LIEN FOR PERSONAL PROPERTY TAX.*[For text of subd 1, see M.S.2004]*

Subd. 2. **Filing of lien for enforceability.** The lien imposed by subdivision 1 is not enforceable against any purchaser, mortgagee, pledgee, holder of a Uniform Commercial Code security interest, mechanic's lienor, or judgment lien creditor until a notice of lien has been filed by the county treasurer in the office of the county recorder of the county in which the property is situated, or, in the case of personal property, in the office of the secretary of state. Priority of a lien created under Laws 1991, chapter 291, article 15, shall be determined in accordance with the provisions of section 507.34. Liens filed in the office of the county recorder shall be filed with the state tax liens filed pursuant to section 270C.63, and the index shall indicate the name of the county for which the lien was filed. If the land is registered, the notice of lien shall be filed in the office of the registrar of titles of the county in which the property is registered. Notwithstanding any other law to the contrary, the county treasurer is exempt from the payment of fees when the lien is offered for filing or recording; the fee for filing or recording the lien must be paid at the time the release of lien is offered for filing or recording. Notwithstanding any law to the contrary, the fee for filing or recording the lien or the release of lien is \$15.

*[For text of subds 3 to 8, see M.S.2004]***History:** 2005 c 151 art 2 s 17**277.21 LEVY AND DISTRAINT.***[For text of subds 1 and 2, see M.S.2004]*

Subd. 3. **Manner of execution and sale.** In making the execution of the levy and in collecting the taxes due in a manner consistent with the provisions of this chapter, the county treasurer has all of the powers in chapter 550, and the powers given to the commissioner of revenue in sections 270C.68, 270C.69, and 270C.70, for purposes of effecting an execution against property in this state. The sale of property levied upon, and the time and manner of redemption therefrom, must be consistent with authority granted to the commissioner of revenue to collect state taxes under sections 270C.67 to 270C.72. The seal of the court, subscribed by the court administrator, as provided in section 550.04, is not required. The levy for collection of taxes may be made, whether or not a legal action for collection of the taxes has been commenced.

[For text of subds 4 to 12, see M.S.2004]

Subd. 13. **Levy and sale by sheriff.** If a tax collectible under this chapter is not paid as provided in subdivision 1 or 2, the county treasurer may, within the time prescribed for collection in subdivision 1, delegate authority by issuing a warrant to the sheriff of a county in the state of Minnesota directing the sheriff as the county treasurer's agent to levy on and sell the real and personal property of the person liable for the payment of the tax and to return the warrant and pay to the county treasurer the money collected within 120 days from the date of the warrant.

The sheriff shall proceed under authority of the warrant to levy on and seize any property and rights to property in the county belonging to the person liable for the payment of the tax, except that the right to levy and seizure does not extend to property that is exempt from execution under sections 550.37, 550.38, and 550.39, but

manufactured homes otherwise exempt under section 550.37, subdivision 12, are subject to levy under this section. The sheriff shall sell so much of the property levied on as is necessary to satisfy the amount of the warrant and the sheriff's costs.

Sales procedures, and the time and manner of redemption from them, must be consistent with the procedures in sections 270C.7101 to 270C.7109 for warrants issued by the commissioner of revenue. The sale proceeds, less the sheriff's costs, must be turned over to the county treasurer who issued the warrant. The proceeds must be applied as provided in section 270C.7108.

[For text of subs 14 to 16, see M.S.2004]

History: 2005 c 151 art 2 s 17