

CHAPTER 279

DELINQUENT REAL ESTATE TAXES

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

279.34 Application by owner.

279.01 DUE DATES; PENALTIES.

[For text of subd 1, see M.S.2004]

Subd. 2. **Abatement of penalty.** 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 270C.86, 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 subds 3 and 4, see M.S.2004]

History: 2005 c 151 art 2 s 17

279.03 INTEREST ON DELINQUENT PROPERTY TAXES.

[For text of subd 1, see M.S.2004]

Subd. 1a. **Rate after December 31, 1990.** (a) Except as provided in paragraph (b), 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 270C.40, 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 270C.40, 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 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.2004]

History: 2005 c 151 art 2 s 17

279.34 APPLICATION BY OWNER.

The owner at the time of forfeiture or someone authorized to act in the owner's behalf shall file an application for cancellation with the county auditor submitting therewith a statement of the facts of the case and satisfactory proof that the supposed forfeiture was erroneous upon one or more of the grounds stated in section 279.33. Such application may be made by the county auditor when the auditor has knowledge of the facts. Such application shall be considered by the county board and the county auditor as in the case of application under section 270C.86, and shall thereafter be submitted to the commissioner of revenue with the recommendation of the county board and the county auditor. The commissioner of revenue shall consider the application and on determining that the supposed forfeiture was erroneous upon such grounds shall order the county auditor to record and file in the manner in which the original certificate of forfeiture was recorded and filed a certificate of cancellation, specifically describing the land which did not in fact forfeit, which shall refer to the original certificate, the provisions of sections 279.33 and 279.34, and the proceedings taken pursuant thereto, and state that the original certificate is void, as to such lands, upon the grounds so determined. Upon compliance with such order by the county

auditor, the supposed forfeiture and original certificate thereof, as to lands included therein but which the commissioner found by order did not in fact forfeit, shall be void. Unless exempt, the lands affected by such cancellation shall be deemed to have been subject to taxation as if the supposed forfeiture had not occurred, and all taxes and assessments which have been canceled or omitted be reinstated or levied and assessed as in the case of omitted taxes, as the case may require.

History: *2005 c 151 art 2 s 17*