

**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