

**277.15 INTEREST.**

All personal property tax amounts not paid as of January 1 of the year following the year in which they were due, whichever is later, shall, together with associated penalties and costs, until paid, bear interest as provided in section 279.03, except that the provisions of section 278.08 shall govern in regard to interest for the years included in the judgment for a suit initiated under chapter 278.

**History:** (2102) 1909 c 448 s 1; 1Sp1981 c 1 art 8 s 12; 1990 c 480 art 8 s 9; 1993 c 375 art 3 s 30; 1994 c 416 art 1 s 31