

H. F. No. **1055**

2.1 ~~the envelope containing the property tax statement, whichever is later, without penalty, the~~  
2.2 ~~owner of the property must attach an affidavit to the payment attesting to compliance with~~  
2.3 ~~the income provision of this subdivision~~ nonhomestead property is imposed. Thereafter,  
2.4 for both homestead and nonhomestead property, on the first day of each subsequent month  
2.5 ~~beginning July 1, up to and including October 1 following~~ through December, an additional  
2.6 penalty of one percent for each month accrues and is charged on all such unpaid taxes  
2.7 provided that if the due date was extended beyond May 15 as the result of any delay in  
2.8 mailing property tax statements no additional penalty shall accrue if the tax is paid by the  
2.9 extended due date. If the tax is not paid by the extended due date, then all penalties that  
2.10 would have accrued if the due date had been May 15 shall be charged. When the taxes  
2.11 against any tract or lot exceed \$100, one-half thereof may be paid prior to May 16 or 21  
2.12 days after the postmark date on the envelope containing the property tax statement, whichever  
2.13 is later; and, if so paid, no penalty attaches; the remaining one-half may be paid at any time  
2.14 prior to October 16 following, without penalty; but, if not so paid, then a penalty of two  
2.15 percent accrues thereon for homestead property and a penalty of four percent on  
2.16 nonhomestead property. Thereafter, for homestead property, on the first day of November  
2.17 an additional penalty of four percent accrues and on the first day of December following,  
2.18 an additional penalty of two percent accrues and is charged on all such unpaid taxes.  
2.19 Thereafter, for nonhomestead property, on the first day of November and December  
2.20 following, an additional penalty of four percent for each month accrues and is charged on  
2.21 all such unpaid taxes. If one-half of such taxes are not paid prior to May 16 or 21 days after  
2.22 the postmark date on the envelope containing the property tax statement, whichever is later,  
2.23 the same may be paid at any time prior to October 16, with accrued penalties to the date of  
2.24 payment added, and thereupon no penalty attaches to the remaining one-half until October  
2.25 16 following the penalty must not exceed eight percent in the case of homestead property,  
2.26 or 12 percent in the case of nonhomestead property.

2.27 (b) If the property tax statement was not postmarked prior to April 25, the first half  
2.28 payment due date in paragraph (a) shall be 21 days from the postmark date of the property  
2.29 tax statement, and all penalties referenced in paragraph (a) shall be determined with regard  
2.30 to the later due date.

2.31 (c) In the case of a tract or lot with taxes of \$100 or less, the due date and penalties as  
2.32 specified in paragraph (a) or (b) for the first half payment shall apply to the entire amount  
2.33 of the tax due.

2.34 (d) For commercial use real property used for seasonal residential recreational purposes  
2.35 and classified as class 1c or 4c, and on other commercial use real property classified as class

3a, provided that over 60 percent of the gross income earned by the enterprise on the class 3a property is earned during the months of May, June, July, and August, the first half payment is due prior to June 1. For a class 3a property to qualify for the later due date, the owner of the property must attach an affidavit to the payment attesting to compliance with the income requirements of this paragraph.

(e) This section applies to payment of personal property taxes assessed against improvements to leased property, except as provided by section 277.01, subdivision 3.

(f) A county may provide by resolution that in the case of a property owner that has multiple tracts or parcels with aggregate taxes exceeding \$100, payments may be made in installments as provided in this subdivision.

(g) The county treasurer may accept payments of more or less than the exact amount of a tax installment due. Payments must be applied first to the oldest installment that is due but which has not been fully paid. If the accepted payment is less than the amount due, payments must be applied first to the penalty accrued for the year or the installment being paid. Acceptance of partial payment of tax does not constitute a waiver of the minimum payment required as a condition for filing an appeal under section 278.03 or any other law, nor does it affect the order of payment of delinquent taxes under section 280.39.

**EFFECTIVE DATE.** This section is effective beginning with taxes payable in 2018.

Sec. 2. Minnesota Statutes 2016, section 279.01, subdivision 3, is amended to read:

Subd. 3. **Agricultural property.** ~~(a) In the case of class 1b agricultural homestead, class 2a agricultural homestead property, and class 2a agricultural nonhomestead property, no penalties shall attach to the second one-half property tax payment as provided in this section if paid by November 15. Thereafter for class 1b agricultural homestead and class 2a homestead property, on November 16 following, a penalty of six percent shall accrue and be charged on all such unpaid taxes and on December 1 following, an additional two percent shall be charged on all such unpaid taxes. Thereafter for class 2a agricultural nonhomestead property, on November 16 following, a penalty of eight percent shall accrue and be charged on all such unpaid taxes and on December 1 following, an additional four percent shall be charged on all such unpaid taxes,~~ penalties shall attach as provided in subdivision 1.

If the owner of class 1b agricultural homestead or class 2a agricultural property receives a consolidated property tax statement that shows only an aggregate of the taxes and special assessments due on that property and on other property not classified as class 1b agricultural

4.1 homestead or class 2a agricultural property, the aggregate tax and special assessments shown  
4.2 due on the property by the consolidated statement will be due on November 15.

4.3 ~~(b) Notwithstanding paragraph (a), for taxes payable in 2010 and 2011, for any class 2b~~  
4.4 ~~property that was subject to a second-half due date of November 15 for taxes payable in~~  
4.5 ~~2009, the county shall not impose, or if imposed, shall abate penalty amounts in excess of~~  
4.6 ~~those that would apply as if the second-half due date were November 15.~~

4.7 **EFFECTIVE DATE.** This section is effective beginning with taxes payable in 2018.