

## CHAPTER 276

## COLLECTION, ACCOUNTING, DISTRIBUTION

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**276.01 DELIVERY OF LISTS TO TREASURER.**

On or before the first business day in January in each year, the county auditor shall deliver the lists of the several districts of the county to the county treasurer, taking therefor his receipt, showing the total amount of taxes due upon the lists. Where the names of taxpayers appear in the property tax lists, the county auditor shall show the addresses of such taxpayers. Such lists shall be authority for the treasurer to receive and collect taxes therein levied.

In counties in which the auditor has elected to come under the provisions of section 273.03, subdivision 2, he shall, during the year in which such lists as provided for in section 275.28, subdivision 3, are in the possession of the county treasurer, have access thereto for the purposes of changing market valuations and the classifications of real estate contained therein which he would have been required to change or otherwise amend in the assessment books provided for in section 273.03, subdivision 1, except for his election to discontinue the preparation of such assessment books. The county auditor shall be the official custodian of such lists after the year during which they are in the county treasurer's possession.

**History:** *RL s 878; 1945 c 278 s 1; 1961 c 646 s 1; 1963 c 781 s 6; 1975 c 339 s 8; 1975 c 437 art 1 s 30; 1977 c 423 art 4 s 6; 1980 c 437 s 9; 1Sp1981 c 1 art 8 s 11 (2074)*

**276.02 TREASURER TO BE COLLECTOR.**

The county treasurer shall be the receiver and collector of all the taxes extended upon the tax lists of the county, whether levied for state, county, city, town, school, poor, bridge, road, or other purposes and of all fines, forfeitures, or penalties received by any person or officer for the use of the county. He shall proceed to collect the same according to law and place the same when collected to the credit of the proper funds. This section shall not apply to fines and penalties accruing to municipal corporations for the violation of their ordinances which are recoverable before a city justice. The county board may by resolution authorize the treasurer to impose a charge for any dishonored checks.

**History:** *RL s 879; 1983 c 222 s 15 (2075)*

**276.03 TREASURER TO COLLECT LOCAL ASSESSMENTS.**

Any county treasurer in this state now empowered by law to collect local assessments made or levied by any city in this state is hereby required to collect all assessments for local improvements made or levied and certified to him by any such city against any specific tract or parcel of land at the same time that he collects any

taxes which have been or may be levied against the same tract or parcel of land under the general laws of this state.

**History:** 1911 c 266 s 1; 1973 c 123 art 5 s 7 (2076)

#### **276.04 NOTICE OF RATES; PROPERTY TAX STATEMENTS.**

On receiving the tax lists from the county auditor, the county treasurer shall, if directed by the county board, give three weeks' published notice in a newspaper specifying the rates of taxation for all general purposes and the amounts raised for each specific purpose. He shall, whether or not directed by the county board, cause to be printed on all tax statements, or on an attachment, a tabulated statement of the dollar amount due to each taxing authority from the parcel of real property for which a particular tax statement is prepared. The dollar amounts due the county, township or municipality and school district shall be separately stated but the amounts due other taxing districts, if any, may be aggregated. The dollar amounts, including the dollar amount of any special assessments, may be rounded to the nearest even whole dollar. For purposes of this section whole odd-numbered dollars may be adjusted to the next higher even-numbered dollar. The statement shall include the following sentence, printed in upper case letters in bold face print: "THE STATE OF MINNESOTA DOES NOT RECEIVE ANY PROPERTY TAX REVENUES. THE STATE OF MINNESOTA REDUCES YOUR PROPERTY TAX BY PAYING CREDITS AND REIMBURSEMENTS TO LOCAL UNITS OF GOVERNMENT." The property tax statements for class 2a property shall contain the same information that is required on the tax statements for real property. The county treasurer shall mail to taxpayers statements of their personal property taxes due, such statements to be mailed not later than February 15 (except in the case of Class 2a property), statements of the real property taxes due shall be mailed not later than January 31; provided, that the validity of the tax shall not be affected by failure of the treasurer to mail such statement. The taxpayer is defined as the owner who is responsible for the payment of the tax. Such real and personal property tax statements shall contain the market value, as defined in section 272.03, subdivision 8, used in determining the tax. The statement shall show the amount attributable to section 124.2137 as "state paid agricultural credit" and the amount attributable to section 273.13, subdivisions 6 and 7 as "state paid homestead credit." The statement shall show the reduction attributable to the aid given pursuant to section 273.139 and shall indicate that the reduction is paid by the state of Minnesota. If so directed by the county board, the treasurer shall visit places in the county as he deems expedient for the purpose of receiving taxes and the county board is authorized to pay the expenses of such visits and of preparing duplicate tax lists. Failure to mail the tax statement shall not be deemed a material defect to affect the validity of any judgment and sale for delinquent taxes.

**History:** RL s 880; 1913 c 551 s 1; 1945 c 278 s 2; 1961 c 646 s 2; 1965 c 287 s 1; Ex1967 c 32 art 7 s 4; 1969 c 416 s 1; 1969 c 455 s 1; 1969 c 890 s 1; 1971 c 797 s 5; 1975 c 437 art 1 s 29; 1976 c 334 s 9; 1977 c 423 art 4 s 7; 1979 c 334 art 1 s 25; 1980 c 607 art 4 s 6; 1983 c 222 s 16; 1983 c 342 art 15 s 2; 1984 c 502 art 3 s 16; 1984 c 522 s 7 (2077)

#### **276.041 FILING TO RECEIVE NOTICE OF DELINQUENT TAXES.**

Fee owners, vendees, mortgagees, lienholders, and lessees may file their names and current mailing addresses with the county auditor in the county in which the land is located for the purpose of receiving notices affecting such land that are issued pursuant to sections 276.04, 281.23, and section 279.091. Each person filing his name and address shall pay a filing fee of \$15 to the county auditor for each parcel.

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The filing shall expire after three years. Persons may refile their names and addresses for additional three-year periods, and a fee of \$15 shall be paid with each refiling. The county auditor shall furnish a copy of the list of names and addresses to the county treasurer. Taxpayers of record with the county auditor and mortgagees who remit taxes on their behalf shall receive tax statements and other notices as otherwise provided by law and shall not be required to file and pay fees under this section.

**History:** 1983 c 342 art 15 s 3

## 276.05 ADDRESSES OF PAYER GIVEN ON TAX RECEIPTS.

At his option the county treasurer may issue receipts showing payment of the tax except that upon the payment of any tax in currency or if the payer requests a receipt, the county treasurer shall give to the person paying a receipt therefor, showing the name and post-office address of the person, the amount and date of payment, the land, lot, or other property on which the tax was levied, according to its description on the tax list or in some other sufficient manner, and the year or years for which the tax was levied. If for current taxes on real estate, the receipt shall have written or stamped across its face, "taxes for" (giving the year in figures), or "first half of taxes for" (giving the year in figures), or "last half of taxes for" (giving the year in figures), as the case may be. If land has been sold for taxes either to a purchaser, or to the state, and the time for redemption from such sale has not expired, the receipt for such taxes shall have written or stamped across the face, "sold for taxes." The treasurer shall make duplicates of all receipts and return all such duplicates at the end of each month to the county auditor, who shall file and preserve them in his office, charging the treasurer with the amount thereof.

**History:** RL s 881; 1917 c 18; 1976 c 334 s 10 (2078)

## 276.06 TAX STATEMENTS TO STATE APPORTIONMENT OF TAXES.

The treasurer of each county may cause to be printed, stamped, or written on the back of all current tax statements, or on a separate sheet or card to be furnished with the statements, a statement showing the number of mills of the current tax apportioned to the state, county, city, town, or school district.

**History:** 1915 c 319 s 1; 1947 c 423 s 1; 1973 c 123 art 5 s 7; 1976 c 334 s 11 (2079)

## 276.07 UNDIVIDED INTEREST; PAYMENT AND RECEIPT.

Any person holding an undivided interest in any property in this state listed for taxation, including mortgagees, lessees, and others, who by law or contract are required or entitled to pay taxes to protect any right, title, interest, claim, or lien held by them in, to, or upon undivided interests in land, may pay the taxes on such undivided interests, and on such payment the county treasurer may give his receipt for the amount so paid and specify the interest so paid on, and shall enter on his tax list the name of the person who paid such taxes and the interest paid, and shall report to the county auditor the payment of such taxes upon such undivided interests. Thereupon such undivided interests shall be exempt from proceedings to enforce the collection of the same tax against other undivided interests upon which such tax has not been paid, and the collection of such tax upon the undivided interests upon which the taxes have not been paid shall be proceeded with in the same manner as to such undivided interests as though it were a separate description.

**History:** 1913 c 505 s 1; 1979 c 50 s 33 (2080)

**276.08 ORDERS RECEIVED FOR TAXES.**

The county treasurer shall receive in payment of taxes orders on the several funds for which taxes may be levied, to the amount of the tax for such fund, without regard to priority of the numbers of such orders, except when otherwise provided by law, and he shall write or stamp across the face of all such orders the date of their receipt, and the name of the person from whom received.

**History:** *RL s 882 (2081)*

**276.09 SETTLEMENT BETWEEN AUDITOR AND TREASURER.**

On the fifth day of March and the 20th day of May, and October of each year, the county treasurer shall make full settlement with the county auditor of all receipts collected by him for all purposes, from the date of the last settlement up to and including each day mentioned. The county auditor shall, within 30 days after each settlement, send an abstract of same to the state auditor in the form prescribed by the state auditor. At each settlement the treasurer shall make complete returns of the receipts on the current tax list, showing the amount collected on account of the several funds included in the list.

For purposes of this section, "receipts" shall include all tax payments received by the county treasurer on or before the settlement date.

**History:** *RL s 883; 1911 c 225 s 1; 1973 c 492 s 14; 1976 c 231 s 23; 1980 c 418 s 1; 1983 c 342 art 7 s 6 (2082)*

**276.10 APPORTIONMENT AND DISTRIBUTION OF FUNDS.**

On the settlement day in March, May, and October of each year, the county auditor and county treasurer shall distribute all undistributed funds in the treasury, apportioning them, as provided by law, and placing them to the credit of the state, town, city, school district, special district and each county fund. Within 20 days after the distribution is completed, the county auditor shall make a report of it to the state auditor in the form prescribed by the state auditor. The county auditor shall issue his warrant for the payment of moneys in the county treasury to the credit of the state, town, city, school district, or special districts on application of the persons entitled to receive them. The county auditor may apply the mill rate from the year previous to the year of distribution when apportioning and distributing delinquent tax proceeds, provided that the composition of the previous year's mill rate between taxing districts is not significantly different than that which existed for the year of the delinquency.

**History:** *RL s 884; 1973 c 123 art 5 s 7; 1973 c 492 s 14; 1976 c 231 s 24; 1980 c 418 s 2; 1983 c 222 s 17; 1983 c 342 art 7 s 7 (2083)*

**276.11 WHEN TREASURER SHALL PAY FUNDS.**

As soon as practical after each settlement the county treasurer shall pay over to the state treasurer or the treasurer of any town, city, school district, or special district, on the warrant of the county auditor, all receipts arising from taxes levied by and belonging to the state, or to such municipal corporation, or other body, and deliver up all orders and other evidences of indebtedness of such municipal corporation or other body, taking triplicate receipts therefor. The treasurer shall file one of the receipts with the county auditor, and shall return one by mail on the day of its reception to the clerk of the town, city, school district, or special district to which payment was made. The clerk shall preserve the receipt in the clerk's office. Upon written request of the state, a municipal corporation or other public body, the county treasurer shall, to the extent practicable, make partial payments of amounts

collected periodically in advance of the next settlement and distribution. Accompanying each payment shall be a statement prepared by the county treasurer designating the years for which taxes included in the payment were collected and, for each year, the amount of the taxes and any penalties thereon. The county treasurer shall pay, upon written request of the state, a municipal corporation or other public body except school districts, at least 70 percent of the estimated collection within 30 days after the settlement date. Within seven business days after the due date, the county treasurer shall pay to the treasurer of the school districts 50 percent of the estimated collections arising from taxes levied by and belonging to the school district and the remaining 50 percent of the estimated collections shall be paid to the treasurer of the school district within the next seven business days. The treasurer shall pay the balance of the amounts collected to the state or to a municipal corporation or other body within 60 days after the settlement date, provided, however, that after 45 days interest shall accrue at a rate of eight percent per annum to the credit of and shall be paid to the state, municipal corporation or other body. Interest shall be payable upon appropriation from the general revenue fund of the county and, if not paid, may be recovered by the state, municipal corporation, or other body, in a civil action.

**History:** *RL s 885; 1967 c 433 s 1; 1971 c 793 s 1; 1973 c 683 s 29; 1974 c 450 s 1; 1980 c 418 s 3; 3Sp1981 c 2 art 4 s 8; 1983 c 342 art 7 s 8 (2084)*

#### **276.12 AUDITOR TO KEEP ACCOUNTS.**

The county auditor shall keep accounts with the state, the county, and each of the funds of such county, and each town, city, and school district, and with the county treasurer, making daily entries of the charges and credits to the treasurer; and, immediately after each distribution of taxes, he shall credit the collections to the proper funds. He shall give a warrant on the county treasurer for the amount due any town, city, or school district, upon application of its treasurer, and upon the filing of a certificate of its clerk that the person applying is such treasurer, duly elected or appointed; and he shall charge such body with the amount of the warrant.

**History:** *RL s 886; 1973 c 123 art 5 s 7; 1977 c 434 s 13 (2085)*

#### **276.13 DISTRIBUTION OF INTEREST, PENALTIES, AND COSTS.**

All penalties accruing upon any tax levied by special assessment against any particular tract, block, or lot in any city or organized township shall be apportioned to the general revenue fund of the city or town where the land lies. All other penalties, costs, and interest collected on real estate taxes shall be apportioned one-half to the county revenue fund and the other half to the school districts of the county in the manner provided for the distribution of other school funds.

**History:** *RL s 887; 1973 c 123 art 5 s 7 (2086)*

#### **276.14 COLLECTED COSTS TO BE CREDITED TO COUNTY REVENUE FUND.**

All penalties and interest accruing upon any tax levied by special assessment, or otherwise, for local purposes, on real estate in any incorporated city shall be apportioned to the general revenue fund of the city where the real estate is situated; and all other penalties, and interest collected on real estate taxes, shall be apportioned one-half to the county revenue fund, and the other half to school districts of

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the county in the manner provided for the distribution of other school funds by section 124.10. All costs collected shall be apportioned to the county revenue fund.

**History:** *Ex*1902 c 2 s 51; 1903 c 324 s 1; 1905 c 239 s 1; 1961 c 560 s 27; 1973 c 123 art 5 s 7 (2087)

**276.15** Subdivision 1. [Repealed, 1973 c 650 art 27 s 1]

Subd. 2. [Repealed, 1961 c 579 s 3]

**276.16** [Repealed, 1973 c 650 art 27 s 1]

**276.17** [Repealed, 1973 c 650 art 27 s 1]

**276.18** [Repealed, 1973 c 650 art 27 s 1]