

CHAPTER 279

DELINQUENT REAL ESTATE TAXES

279.01	Due date: penalties, interest.
279.06	Copy of list and notice.
279.37	Confession of judgment for delinquent taxes.

279.01 DUE DATE; PENALTIES, INTEREST.

Subdivision 1. On May 16, of each year, with respect to property actually occupied and used as a homestead by the owner of the property, a penalty of three percent shall accrue and thereafter be charged upon all unpaid taxes on real estate on the current lists in the hands of the county treasurer, and a penalty of seven percent on nonhomestead property, except that this penalty shall not accrue until June 1 of each year on commercial use real property used for seasonal residential recreational purposes and classified as class 1c, 2c, or 6a, 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. Any property owner of such class 3a property who pays the first half of the tax due on the property after May 15 and before June 1 shall attach an affidavit to his payment attesting to compliance with the income provision of this subdivision. Thereafter, for both homestead and nonhomestead property, on the 16th day of each month, up to and including October 16 following, an additional penalty of one percent for each month shall accrue and be charged on all such unpaid taxes. When the taxes against any tract or lot exceed \$50, one-half thereof may be paid prior to May 16; and, if so paid, no penalty shall attach; the remaining one-half shall be paid at any time prior to October 16 following, without penalty; but, if not so paid, then a penalty of four percent shall accrue thereon for homestead property and a penalty of four percent on nonhomestead property. Thereafter, for homestead property, on the 16th day of each month up to and including December 16 following, an additional penalty of two percent for each month shall accrue and be charged on all such unpaid taxes. Thereafter, for nonhomestead property, on the 16th day of each month up to and including December 16 following, an additional penalty of four percent for each month shall accrue and be charged on all such unpaid taxes. If one-half of such taxes shall not be paid prior to May 16, the same may be paid at any time prior to October 16, with accrued penalties to the date of payment added, and thereupon no penalty shall attach to the remaining one-half until October 16 following; provided, also, that the same may be paid in installments as follows: One-fourth prior to March 16; one-fourth prior to May 16; one-fourth prior to August 16; and the remaining one-fourth prior to October 16, subject to the aforesaid penalties. Where the taxes delinquent after October 16 against any tract or parcel exceed \$100, upon resolution of the county board, they may be paid in installments of not less than 25 percent thereof, together with all accrued penalties and costs, up to the next tax judgment sale, and after such payment, penalties, interest, and costs shall accrue only on the sum remaining unpaid. Any county treasurer who shall make out and deliver or countersign any receipt for any such taxes without including all of the foregoing penalties therein, shall be liable to the county for the amount of such penalties.

[For text of subd 2, see M.S.1984]

History: 1985 c 300 s 12; 1Sp1985 c 14 art 4 s 82

279.06 COPY OF LIST AND NOTICE.

Within five days after the filing of such list, the clerk shall return a copy thereof to the county auditor, with a notice prepared and signed by him, and attached thereto, which may be substantially in the following form:

State of Minnesota)
) ss.
County of)

District Court
..... Judicial District.

The state of Minnesota, to all persons, companies, or corporations who have or claim any estate, right, title, or interest in, claim to, or lien upon, any of the several parcels of land described in the list hereto attached:

The list of taxes and penalties on real property for the county of
..... remaining delinquent on the first Monday in January, 19....., has been filed in the office of the clerk of the district court of said county, of which that hereto attached is a copy. Therefore, you, and each of you, are hereby required to file in the office of said clerk, on or before the 20th day after the publication of this notice and list, your answer, in writing, setting forth any objection or defense you may have to the taxes, or any part thereof, upon any parcel of land described in the list, in, to, or on which you have or claim any estate, right, title, interest, claim, or lien, and, in default thereof, judgment will be entered against such parcel of land for the taxes on such list appearing against it, and for all penalties, interest, and costs. Based upon said judgment, the land shall be sold to the state of Minnesota on the second Monday in May, 19... The period of redemption for all lands sold to the state at a tax judgment sale shall be three years from the date of sale to the state of Minnesota if the land is within an incorporated area unless it is: (a) homesteaded land as defined in section 273.13, subdivision 22; (b) homesteaded agricultural land as defined in section 273.13, subdivision 23, paragraph (a); or (c) seasonal recreational land as defined in section 273.13, subdivision 22, paragraph (c) or subdivision 27, paragraph (a), in which event the period of redemption is five years from the date of sale to the state of Minnesota.

The period of redemption for all other lands sold to the state at a tax judgment sale shall be five years from the date of sale.

Inquiries as to the proceedings set forth above can be made to the county auditor of county whose address is

(Signed)
Clerk of the District Court of the County
of
(Here insert list.)

The list referred to in the notice shall be substantially in the following form:

List of real property for the county of, on which taxes remain delinquent on the first Monday in January, 19...:

Town of (Fairfield),

Township (40), Range (20),

Names (and
Current Filed
Addresses) for the

Taxpayers and
Fee Owners and
in Addition Those
Parties Who Have
Filed Their
Addresses

Pursuant to
section 276.041

Subdivision of
Section

Section

Tax
Parcel
Number

Total Tax
and Penalty
\$ cts.

John Jones
(825 Fremont
Fairfield, MN
55000)

S.E. 1/4 of S.W. 1/4

10

23101

2.20

Bruce Smith
(2059 Hand
Fairfield,
the MN 55000)
and
Fairfield
State Bank
(100 Main
Street
Fairfield,
MN 55000)

That part of N.E. 1/4
of S.W. 1/4 desc. as
follows: Beg. at
S.E. corner of said
N.E. 1/4 of S.W. 1/4;
thence N. along the E.
line of said N.E. 1/4
of S.W. 1/4 a distance
of 600 ft.; thence W.
parallel with the S.
line of said N.E. 1/4 of
S.W. 1/4 a distance of
600 ft.; thence S.
parallel with said E.
line a distance of 600
ft. to S. line of said
N.E. 1/4 of S.W. 1/4;
thence E. along said S.
line a distance of 600
ft. to the point of beg.

.....

21

33211

3.15

As to platted property, the form of heading shall conform to circumstances and
be substantially in the following form:

City of (Smittown)

Brown's Addition, or Subdivision

Names (and
Current Filed
Addresses) for the
Taxpayers and
Fee Owners and
in Addition Those
Parties Who have
Filed Their

Addresses Pursuant to section 276.041	Lot	Block	Tax Parcel Number	Total Tax and Penalty \$ cts
John Jones (825 Fremont Fairfield, MN 55000)	15	9	58243	2.20
Bruce Smith (2059 Hand Fairfield, MN 55000) and Fairfield State Bank (100 Main Street Fairfield, MN 55000)	16	9	58244	3.15

The names, descriptions, and figures employed in parentheses in the above forms are merely for purposes of illustration.

The name of the town, township, range or city, and addition or subdivision, as the case may be, shall be repeated at the head of each column of the printed lists as brought forward from the preceding column.

Errors in the list shall not be deemed to be a material defect to affect the validity of the judgment and sale.

History: *1Sp1985 c 14 art 4 s 83*

279.37 CONFESSION OF JUDGMENT FOR DELINQUENT TAXES.

Subdivision 1. Composition into one item. Delinquent taxes upon any parcel of real estate may be composed into one item or amount by confession of judgment at any time prior to the forfeiture of the parcel of land to the state for taxes, for the aggregate amount of all the taxes, costs, penalties, and interest accrued against the parcel, as hereinafter provided. Taxes upon property which, for the previous year's assessment, was classified as vacant land, mineral property, employment property, or commercial or industrial property shall not be eligible to be composed into any confession of judgment pursuant to this section except as provided in subdivision 1a. The entire parcel is eligible for the ten-year installment plan as provided in subdivision 2 if 25 percent or more of the market value of the parcel is eligible for confession of judgment under this subdivision.

Subd. 1a. The delinquent taxes upon a parcel of property which was classified class 4c pursuant to section 273.13, subdivision 9, or for taxes assessed in 1986 and thereafter, classified class 3a, for the previous year's assessment and had a total market value of less than \$100,000 for that same assessment shall be eligible to be composed into a confession of judgment. Property qualifying under this subdivision shall be subject to the same provisions as provided in this section except as herein provided.

(a) The down payment shall include all special assessments due in the current tax year, all delinquent special assessments, and 20 percent of the ad valorem tax, penalties, and interest accrued against the parcel. The balance remaining shall be payable in four equal annual installments; and

(b) The amounts entered in judgment shall bear interest at the rate provided in section 270.75, subdivision 5, commencing with the date the judgment is entered.

The interest rate is subject to change each year on the unpaid balance in the manner provided in section 270.75, subdivision 5, except that the interest change will be implemented on January 1 of each year.

[For text of subd 2, see M.S.1984]

Subd. 3. Upon the receipt of the offer and payment of the sum required, the auditor shall notify the county board of the offer. The auditor shall note it upon his records and shall file the offer and confession of judgment with the clerk of the district court of the county who is directed to enter judgment in accordance with the offer.

Subd. 4. The auditor shall immediately deliver to the treasurer the initial payments received by him. The judgment so rendered shall not constitute a personal judgment against the party or parties therein and shall be a judgment in rem. For the purpose of computing the applicable period of redemption pursuant to section 281.17, lands included in a confession of judgment will be deemed to be sold to the state at the first tax judgment sale following the entry of judgment.

[For text of subds 5 to 7, see M.S.1984]

Subd. 8. The party or parties making such confession of judgment shall pay the county auditor a fee as set by the county board to defray the costs of processing the confession of judgment and making the annual billings required. Fees as set by the county board shall be paid to the clerk of the court for entry of judgment and for the entry of each full or partial release thereof. Fees shall be credited to the general revenue fund of the county.

[For text of subds 9 and 10, see M.S.1984]

History: 1Sp1985 c 14 art 20 s 7-11