

## CHAPTER 276

## COLLECTION, ACCOUNTING, DISTRIBUTION

276.01	Delivery of lists to treasurer.	276.09	Settlement between auditor and treasurer.
276.015	Treasurer to publish tax rates.	276.10	Apportionment and distribution of funds.
276.02	Treasurer to be collector.	276.11	When treasurer shall pay funds from March and May settlements.
276.03	Treasurer to collect local assessments.	276.111	Distributions and final year-end settlement.
276.04	Notice of rates; property tax statements.	276.12	Auditor to keep accounts.
276.041	Filing to receive notice of delinquent taxes.	276.13	Distribution of interest, penalties, and costs.
276.05	Receipts for tax payments.	276.14	Interest, penalties; incorporated cities.
276.06	Tax statements to state apportionment of taxes.	276.19	Unclaimed overpayments.
276.07	Undivided interest; payment and receipt.		
276.08	Orders received for taxes.		

**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 districts of the county to the county treasurer and get the treasurer's receipt for them. The lists must show the total amount of taxes due. Where the names of taxpayers appear in the property tax lists, the county auditor shall show the taxpayers' addresses. The lists are authority for the treasurer to collect the taxes shown on the list.

In counties that have elected to come under section 273.03, subdivision 2, when the county treasurer possesses the lists provided for in section 275.28, subdivision 3, the county auditor shall have access to the lists to change the market valuations and the classifications of real estate in the lists that the auditor would have been required to change in the assessment books provided for in section 273.03, subdivision 1, except for the election to discontinue the preparation of the assessment books. The county auditor is the official custodian of the lists after the year when they are in the county treasurer's possession.

**History:** (2074) *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; 1986 c 444; 1987 c 229 art 5 s 1*

**276.015 TREASURER TO PUBLISH TAX RATES.**

On receiving the tax lists from the county auditor, the county treasurer shall give three weeks' published notice of the tax rates if directed by the county board. Notice must be given in a newspaper. It must specify the rates of taxation for all general purposes and the amounts raised for each specific purpose.

**History:** *1987 c 229 art 5 s 1*

**276.02 TREASURER TO BE COLLECTOR.**

The county treasurer shall collect all taxes extended on the tax lists of the county and the fines, forfeitures, or penalties received by any person or officer for the use of the county. The treasurer shall collect the taxes according to law and credit them to the proper funds. This section does not apply to fines and penalties accruing to municipal corporations for the violation of their ordinances that are recoverable before a city justice. The county board may by resolution authorize the treasurer to impose a charge for any dishonored checks.

**History:** (2075) *RL s 879; 1983 c 222 s 15; 1986 c 444; 1987 c 229 art 5 s 1*

**276.03 TREASURER TO COLLECT LOCAL ASSESSMENTS.**

A county treasurer authorized by law to collect local assessments made or levied

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by a city shall collect all assessments for local improvements made or levied and certified to the treasurer by the city against any specific tract or parcel of land. The assessment must be collected at the same time as taxes levied against that tract or parcel of land.

*History: (2076) 1911 c 266 s 1; 1973 c 123 art 5 s 7; 1986 c 444; 1987 c 229 art 5 s 1*

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

**Subdivision 1. Auditor to publish rates.** 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.

**Subd. 2. Contents of tax statements.** (a) The treasurer 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 must be separately stated. 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 boldface 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."

(b) The property tax statements for manufactured homes and sectional structures taxed as personal property shall contain the same information that is required on the tax statements for real property.

(c) For taxes payable in 1990 and thereafter, real and personal property tax statements must contain (1) the property's market value, as defined in section 272.03, subdivision 8, (2) the net tax capacity rate applicable to the property's classification under section 273.13, and the product of (1) and (2), the property's initial tax. The statement must show the difference between a property's gross tax capacity and net tax capacity multiplied by the tax capacity rate as "state paid homestead and agricultural credit." The statement must also show the decrease in tax attributable to that portion of the sum of the following aids attributable to the property as "state paid tax relief": (i) education aids payable under chapters 124 and 124A, (ii) local government aid for cities, towns, and counties under chapter 477A, (iii) disparity reduction aid paid under section 273.1398, and (iv) income maintenance aids as defined in section 273.1398, subdivision 1, paragraph (i). The commissioner of revenue shall certify to the county auditor the actual or estimated aids local governments will receive in the following year.

(d) For taxes payable in 1989 only, the statement must show the property's market value, as defined in section 272.03, subdivision 8, and the amount attributable to section 273.13, subdivisions 22 and 23, as "state paid homestead credit" and the amount attributable to section 273.132 as "state paid agricultural credit." The statement must also show the decrease in tax attributable to that portion of the sum of the following aids attributable to the property as "state paid tax relief": (i) education aids under chapters 124 and 124A, (ii) local government aid for cities, towns, and counties under chapter 477A, and (iii) disparity reduction aid under section 273.1398. The commissioner of revenue shall certify to the county auditor the actual or estimated aids local governments will receive in the following year.

**Subd. 3. Mailing of tax statements.** The county treasurer shall mail to taxpayers statements of their personal property taxes due not later than February 15, except in the case of manufactured homes and sectional structures taxed as personal property. Statements of the real property taxes due shall be mailed not later than January 31.

The validity of the tax shall not be affected by failure of the treasurer to mail the statement. The taxpayer is defined as the owner who is responsible for the payment of the tax.

**Subd. 4. Collection site.** If so directed by the county board, the treasurer shall visit places in the county as the treasurer 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:** (2077) *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; 1Sp1985 c 14 art 4 s 79; 1986 c 444; 1987 c 229 art 5 s 1; art 11 s 1; 1987 c 268 art 5 s 9; art 6 s 42; 1988 c 719 art 5 s 43*

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

Fee owners, vendees, mortgagees, lienholders, and lessees of real property may file their names and current mailing addresses with the county auditor in the county where the land is located for the purpose of receiving notices affecting the land that are issued under sections 276.04, 281.23, and 279.091. A person filing shall pay a filing fee of \$15 to the county auditor for each parcel. The filing expires after three years. The county auditor shall give 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 and are not required to file and pay fees under this section.

**History:** 1983 c 342 art 15 s 3; 1986 c 444; 1987 c 229 art 5 s 1

#### **276.05 RECEIPTS FOR TAX PAYMENTS.**

The county treasurer may issue receipts showing payment of the tax. If the tax is paid in currency or if the payer requests a receipt, the county treasurer shall give a receipt. The receipt must show 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 must 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 the sale has not expired, the receipt must have written or stamped across the face, "sold for taxes." The treasurer shall make duplicates of all receipts and return the duplicates at the end of each month to the county auditor. The auditor shall file and preserve them in the auditor's office, charging the treasurer with the amount on the receipts.

**History:** (2078) *RL s 881; 1917 c 18; 1976 c 334 s 10; 1986 c 444; 1987 c 229 art 5 s 1*

#### **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 tax capacity rate of the current tax apportioned to the state, county, city, town, or school district.

**History:** (2079) *1915 c 319 s 1; 1947 c 423 s 1; 1973 c 123 art 5 s 7; 1976 c 334 s 11; 1987 c 229 art 5 s 1; art 11 s 1; 1988 c 719 art 5 s 44*

#### **276.07 UNDIVIDED INTEREST; PAYMENT AND RECEIPT.**

A person holding an undivided interest in taxable real property, including mortga-

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gees, 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 it, may pay the taxes on the undivided interests. The county treasurer may issue a receipt for the amount paid and specify the interest paid. The treasurer shall enter on the tax list the name of the person who paid the taxes and the undivided interest, and shall report the payment and nature of the interest to the county auditor. If the taxes have been paid, the undivided interests are exempt from proceedings to enforce the collection of the same tax against other undivided interests upon which the tax has not been paid. The tax upon the undivided interests upon which the taxes have not been paid must be collected as though the undivided interests were a separate description.

**History:** (2080) 1913 c 505 s 1; 1979 c 50 s 33; 1986 c 444; 1987 c 229 art 5 s 1

#### **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 the fund, without regard to priority of the numbers of orders, except when otherwise provided by law, and shall write or stamp across the face of the orders the date of their receipt, and the name of the person from whom received.

**History:** (2081) RL s 882; 1986 c 444; 1987 c 229 art 5 s 1

#### **276.09 SETTLEMENT BETWEEN AUDITOR AND TREASURER.**

On March 5, and May 20 of each year, the county treasurer shall make full settlement with the county auditor of all receipts collected 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 it 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.

Settlement of receipts from May 20 to December 31 of each year must be made as provided in section 276.111.

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

**History:** (2082) 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; 1986 c 444; 1Sp1986 c 1 art 4 s 28; 1987 c 229 art 5 s 1

#### **276.10 APPORTIONMENT AND DISTRIBUTION OF FUNDS.**

On the settlement day in March and May of each year, the county auditor and county treasurer shall distribute all undistributed funds in the treasury. The funds must be apportioned as provided by law, and credited to the state, town, city, school district, special district and each county fund. Within 20 days after the distribution is completed, the county auditor shall report to the state auditor in the form prescribed by the state auditor. The county auditor shall issue a warrant for the payment of money 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 the payment. The county auditor may apply the tax capacity rate from the year before the year of distribution when apportioning and distributing delinquent tax proceeds, if the composition of the previous year's tax capacity rate between taxing districts is not significantly different than the tax capacity rate that existed for the year of the delinquency.

**History:** (2083) 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; 1986 c 444; 1Sp1986 c 1 art 4 s 29; 1987 c 229 art 5 s 1; 1988 c 719 art 5 s 84

#### **276.11 WHEN TREASURER SHALL PAY FUNDS FROM MARCH AND MAY SETTLEMENTS.**

**Subdivision 1. Generally.** As soon as practical after the March and May

settlements the county treasurer shall pay to the state treasurer or the treasurer of a town, city, school district, or special district, on the warrant of the county auditor, all receipts of taxes levied by the taxing district and deliver up all orders and other evidences of indebtedness of the taxing district, taking triplicate receipts for them. The treasurer shall file one of the receipts with the county auditor, and shall return one by mail on the day of its receipt to the clerk of the town, city, school district, or special district to which payment was made. The clerk shall keep the receipt in the clerk's office. Upon written request of the taxing district, to the extent practicable, the county treasurer shall make partial payments of amounts collected periodically in advance of the next settlement and distribution. A statement prepared by the county treasurer must accompany each payment. It must state the years for which taxes included in the payment were collected and, for each year, the amount of the taxes and any penalties on the tax. Upon written request of a taxing district, except school districts, the county treasurer shall pay at least 70 percent of the estimated collection within 30 days after the March and May settlement dates. 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. The remaining 50 percent of the estimated collections must 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 March and May settlement dates. After 45 days interest at an annual rate of eight percent accrues and must be paid to the taxing district. Interest must be paid upon appropriation from the general revenue fund of the county. If not paid, it may be recovered by the taxing district, in a civil action.

**Subd. 2. Definition.** For purposes of this section and section 276.111, "estimated collections" includes estimated collections of taxes and special assessments, and penalties and interest due to the taxing district.

**Subd. 3. Appeal.** The treasurer or other appropriate fiscal officer of a town, city, school district, or special district may appeal to the county board the determination of the amount of estimated collections by the county treasurer under this section or section 276.111. If the county board finds that the amount of estimated collections has been determined by the county treasurer incorrectly, resulting in underpayment to the local taxing districts, it shall order the county treasurer to pay the additional amount necessary to comprise the correct estimated collection amount.

**History:** (2084) *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; 1Sp1986 c 1 art 4 s 30; 1987 c 229 art 5 s 1; 1987 c 268 art 7 s 44*

### 276.111 DISTRIBUTIONS AND FINAL YEAR-END SETTLEMENT.

Within seven business days after October 15, the county treasurer shall pay to the school districts 50 percent of the estimated collections arising from taxes levied by and belonging to the school district from May 20 to October 20. The remaining 50 percent of the estimated tax collections must be paid to the school district within the next seven business days. Within ten business days after November 15, the county treasurer shall pay to the school district 100 percent of the estimated collections arising from taxes levied by and belonging to the school districts from October 20 to November 20.

Within ten business days after November 15, the county treasurer shall pay to each taxing district, except any school district, 100 percent of the estimated collections arising from taxes levied by and belonging to each taxing district from May 20 to November 20.

On or before January 5, the county treasurer shall make full settlement with the county auditor of all receipts collected from May 20 to December 31. After subtracting any tax distributions that have been made to the taxing districts in October and November, the treasurer shall pay to each of the taxing districts on or before January 25, the balance of the tax amounts collected on behalf of each taxing district. Interest accrues at an annual rate of eight percent and must be paid to the taxing district if this

final settlement amount is not paid by January 25. Interest must be paid upon appropriation from the general revenue fund of the county. If not paid, it may be recovered by the taxing district in a civil action.

**History:** *1Sp1986 c 1 art 4 s 31; 1987 c 229 art 5 s 1*

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

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

**History:** *(2085) RL s 886; 1973 c 123 art 5 s 7; 1977 c 434 s 13; 1986 c 444; 1987 c 229 art 5 s 1*

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

Penalties accruing upon a special assessment against any particular tract, block, or lot in any city or organized township must be apportioned to the general revenue fund of the city or town where the land is located. Other penalties, costs, and interest collected on real estate taxes must 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:** *(2086) RL s 887; 1973 c 123 art 5 s 7; 1987 c 229 art 5 s 1*

#### **276.14 INTEREST, PENALTIES; INCORPORATED CITIES.**

Penalties and interest accruing on any tax levied by special assessment, or otherwise, for local purposes, on real estate in any incorporated city must be apportioned to the general revenue fund of the city where the real estate is situated. Other penalties, and interest collected on real estate taxes, must be apportioned one-half to the county revenue fund, and the other half to school districts of the county in the manner provided for the distribution of other school funds by section 124.10. The costs collected must be apportioned to the county revenue fund.

**History:** *(2087) Ex1902 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; 1987 c 229 art 5 s 1*

#### **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]

#### **276.19 UNCLAIMED OVERPAYMENTS.**

**Subdivision 1. Notice of overpayment.** If an overpayment of property tax arises on a parcel for any reason, the responsible county official shall promptly notify the payer by regular mail that the overpayment has occurred. The notice must state the amount of overpayment and identify the parcel on which the overpayment occurred. The notice must also instruct the payer how to claim the overpayment and advise that the overpayment is subject to forfeiture under this section. If the name or address of the payer is not known, the notice of unclaimed overpayment must be mailed to the taxpayer of record in the office of the county auditor.

**Subd. 2. Failure to claim refund.** If the person entitled to the refund fails to claim the overpayment within three years after the date of overpayment, the county auditor

shall cause notice to be published at least once in an English language newspaper of general circulation in the county. The county board shall designate the newspaper of publication that in the judgment of the board is most likely to be read by the claimants, notwithstanding any law to the contrary. The published notice must be called "Notice of unclaimed property tax refunds." The notice must contain:

(1) the names in alphabetical order and last known addresses, if any, of persons listed in the notice that may be entitled to unclaimed property tax refund;

(2) a statement that information concerning the amount of overpayment and affected property may be obtained from the county auditor at the address given in the notice; and

(3) a statement that if proof of claim is not presented to the county auditor within 90 days from the date of publication of notice, the overpayment will be considered abandoned and all claims to property tax overpayment will be forfeited.

The county auditor is not required to include and publish in the notice any item of less than \$25 overpaid on a parcel.

**Subd. 3. Distribution of refunds.** If the person entitled to the refund fails to claim the overpayment within the time provided in this section, the county auditor shall distribute the refund to the affected taxing districts in proportion to the amount of their respective taxes included in the levy for the tax year overpaid. At the option of the county auditor, the overpayment may be distributed to the affected taxing districts in proportion to the current tax year levy.

**Subd. 4. Applicability.** Sections 345.31 to 345.60 do not apply to unclaimed property tax refunds, overpayments, and warrants.

**History:** 1987 c 268 art 7 s 45