

CHAPTER 277

DELINQUENT PERSONAL PROPERTY TAXES,
DEFENSES

277.011 Defense or objection to tax on
personal property.

277.011 DEFENSE OR OBJECTION TO TAX ON PERSONAL PROPERTY.

[For text of subds 1 to 6, see M.S.1988]

Subd. 7. **Penalties and interest.** If the tax be sustained in full as levied, the judgment shall include any penalties or interest which have then accrued thereon for failure to pay the same, or any part thereof, at the time required by law. If the tax is increased, the judgment must include penalty and interest on the unpaid part of the original tax assessment, but not on the amount of the increase in tax. If the tax be reduced, no penalties and interest shall be included in the judgment because of the failure to pay such reduced tax prior to the entry thereof. The judgment shall be subject to such interest or penalties as would under the law attach to the tax embraced therein after the entry thereof.

[For text of subds 8 to 10, see M.S.1988]

History: 1989 c 324 s 22