

## CHAPTER 277

DELINQUENT PERSONAL PROPERTY TAXES,  
DEFENSES

277.01 When tax is delinquent; penalty.  
 277.011 Repealed.  
 277.15 Interest.

277.17 Escrow requirement for delinquencies  
 on manufactured homes.

**277.01 WHEN TAX IS DELINQUENT; PENALTY.**

*[For text of subd 1, see M.S.1992]*

Subd. 2. **Partial payments.** The county treasurer may accept payments of more or less than the exact amount of a tax installment due. If the accepted payment is less than the amount due, payments must be applied first to the penalty accrued for the year the payment is made. 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.

*[For text of subd 3, see M.S.1992]*

**History:** 1993 c 375 art 3 s 29

**277.011** [Repealed, 1993 c 375 art 3 s 47]

**277.15 INTEREST.**

When a judgment has heretofore been entered and docketed, or shall hereafter be entered and docketed, for the recovery of taxes, except in the case of real estate tax judgments provided for in section 279.19, the same shall bear interest until paid at the rate of six percent per annum until January 1, 1981, and at the rate determined under section 549.09 until January 1, 1991. Thereafter interest will be payable at the rate provided in section 279.03, subdivision 1a.

Beginning with the taxes payable year 1992, all personal property tax amounts not paid as of July 1, 1993, or January 1 of the year following the year in which they were due, whichever is later, shall, until paid, bear interest at the rate provided in section 279.03, regardless of whether or not a judgment for those taxes is obtained and entered.

**History:** 1993 c 375 art 3 s 30

**277.17 ESCROW REQUIREMENT FOR DELINQUENCIES ON MANUFACTURED HOMES.**

**Subdivision 1. Notification to manufactured home owner.** At least once in each calendar year, the county treasurer must send a letter to each owner of a manufactured home for which the taxes due in that calendar year have not been fully paid. The first letter sent, in regard to any specific delinquent amount, must contain a notification that if the delinquent taxes are not paid in full within 90 days of the date of issuance of the notice one of the following may occur:

(1) the owner may be required under state law to begin making monthly payments of delinquent property taxes, and the property taxes will also be escrowed for payment of property taxes the following year; or

(2) the county will notify the lender of the tax delinquency and request the lender to initiate the process provided under section 47.209. The form and content of the notice to the owner shall be specified by the commissioner of revenue.

Unless the collection of the tax is in jeopardy and the treasurer is proceeding under the authority of section 277.21, subdivision 2, the county may not levy and seize prop-

erty of the taxpayer until 90 days after the postmark date of the letter containing the notification required under this subdivision.

**Subd. 2. Establishment of tax escrow accounts.** The county treasurer may establish a tax escrow account for delinquent property taxes for an owner who receives a notice under subdivision 1 if the county does not initiate the process provided under section 47.209. If an escrow account is established for an owner who receives a notice regarding taxes due, the treasurer shall determine an amount the owner must pay each month such that by the following August 31, the owner will have paid the delinquent manufactured home personal property taxes, penalties, and interest due, plus the estimated manufactured home personal property tax that will become due and payable in the year following the year of delinquency. If the owner fails to pay any manufactured home personal property tax that becomes due prior to the following August 31, the additional amount of tax due but unpaid, plus penalty and interest, will be added to the delinquent property taxes payable by installment under this section.

**Subd. 3. County escrow.** Within 30 days of receipt of notice from the county treasurer under subdivision 2, the owner must make the first monthly payment under subdivision 2 to the county treasurer. The commissioner of revenue shall prescribe the procedures to be used for monthly collections of the delinquent and current tax payments. If an owner is making the payments at the time required under this section, no action may be taken under section 277.21 with respect to the manufactured home for which the property taxes are being paid into the escrow account.

**History:** 1993 c 375 art 3 s 31