

## CHAPTER 279

### DELINQUENT REAL ESTATE TAXES

279.025 Payment of delinquent property taxes,  
special assessments.

279.37 Confession of judgment for delinquent  
taxes.

#### 279.025 PAYMENT OF DELINQUENT PROPERTY TAXES, SPECIAL ASSESSMENTS.

Payment of delinquent property tax and related interest and penalties and special assessments shall be paid with United States currency or by check or money order drawn on a bank or other financial institution in the United States.

**History:** 1993 c 375 art 3 s 38

#### 279.37 CONFESSION OF JUDGMENT FOR DELINQUENT TAXES.

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

Subd. 1a. The delinquent taxes upon a parcel of property which was classified class 3a, for the previous year's assessment and had a total market value of less than \$200,000 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 279.03, subdivision 1a, 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 279.03, subdivision 1a.

*[For text of subds 2 to 10, see M.S.1992]*

**History:** 1993 c 375 art 10 s 12