

**469.1815 ADMINISTRATIVE.**

Subdivision 1. **Inclusion in proposed and final levies.** The political subdivision must add to its levy amount for the current year under sections 275.065 and 275.07 the total estimated amount of all current year abatements granted. If all or a portion of an abatement levy for a prior year was uncollected, the political subdivision may add the uncollected amount to its abatement levy for the current year. The tax amounts shown on the proposed notice under section 275.065, subdivision 3, and on the property tax statement under section 276.04, subdivision 2, are the total amounts before the reduction of any abatements that will be granted on the property.

Subd. 2. **Property taxes; abatement payment.** The total property taxes shall be levied on the property and shall be due and payable to the county at the times provided under section 279.01. The political subdivision will pay the abatement to the property owner, lessee, or a representative of the bondholders or will retain the abatement to pay public infrastructure costs, as provided by the abatement resolution.

**History:** 1997 c 231 art 2 s 48; 1999 c 243 art 10 s 15; 1999 c 248 s 19; 2003 c 127 art 10 s 27