

**279.02 DUTIES OF COUNTY AUDITOR AND TREASURER.**

Subdivision 1. **Delinquent property; rates.** On the first business day in January, of each year, the county treasurer shall return the tax lists on hand to the county auditor, who shall compare the same with the statements receipted for by the treasurer on file in the auditor's office and each tract or lot of real property against which the taxes, or any part thereof, remain unpaid, shall be deemed delinquent, and thereupon an additional penalty of two percent on the amount of the original tax remaining unpaid shall immediately accrue and thereafter be charged upon all such delinquent taxes; and any auditor who shall make out and deliver any statement of delinquent taxes without including therein the penalties imposed by law, and any treasurer who shall receive payment of such taxes without including in such payment all items as shown on the auditor's statement, shall be liable to the county for the amounts of any items omitted.

Subd. 2. **Federal active service exception.** Notwithstanding subdivision 1, a homestead property owned by an individual who is on federal active service, as defined in section 190.05, subdivision 5c, as a member of the National Guard or a reserve component, shall not be deemed delinquent under this section if the due dates imposed under section 279.01 fall on a day in which the individual was on federal active service.

**History:** (2105) RL s 904; 1931 c 316 s 2; 1933 c 121 s 2; 1943 c 281 s 1; 1Sp1981 c 1 art 8 s 13; 1986 c 444; 2013 c 143 art 4 s 21