270.95 PAYMENT; ADMINISTRATION.

The tax imposed under sections 270.91 to 270.98 is payable at the same time and manner as the regular ad valorem property tax. The tax is subject to the penalty, interest, lien, forfeiture, and any other rules for collection of the regular ad valorem property tax. If a reduction in market value that creates contamination value is granted after the ad valorem property tax has been paid, the contamination tax must be subtracted from the amount to be refunded to the property owner.

History: *1993 c 375 art 12 s 5*