

MINNESOTA STATUTES 279.01 - PAYMENT APPLIED TO PENALTY DUE

During year tax is due, if payment is late and less than total amount due (tax plus penalty) is presented, Auditor-Treasurer is required to apply payment first to penalty due and remainder to tax.

M.S. 279.02 - DATE DELINQUENT, PENALTY

Taxes are delinquent on the 1st business day in January following the year in which the taxes were due and penalty due is increased to 10% for Homestead and Seasonal property and 14% for Non-Homestead property (look at back of current tax statement for penalty % during year tax is due depending on which half of tax is unpaid).

Beginning with taxes payable in 1996, penalty on Non-Homestead Cabins (Seasonal Rec. Residential) is at the same rate as Homestead property.

County Auditor-Treasurer can be held liable for penalties, interest, and costs not collected and due by Law.

M.S. 279.092 - COST

State mandates publication of delinquent list and allows counties to recover costs. For taxes payable in years prior to 1983, the fee was \$1.00 per parcel. Effective for taxes payable in 1983, Law changes set the minimum cost to be charged to pay preparation and publication expenses at \$10.00. County increased fee to \$15.00 for taxes payable 1991-1995 and \$20.00 for taxes payable 1996 - 2002 and \$30.00 for taxes payable 2003 to present.

Delinquent parcels are placed on published list in first year of delinquency only. List preparation begins immediately upon delinquency and incurs this cost at that time.

M.S. 279.03 - INTEREST

Interest begins 1st business day in January and is charged in accordance with M.S. 270C.40, subd 5. The rate is certified to County by Department of Revenue in December of each year:

Rates:	1990	7%
	1991 to present	10%

Interest is charged on accumulated tax, penalty, and cost and is simple interest charged on a monthly basis. Any portion of a month is deemed a full month for the purposes of determining the interest due.

The day payment is presented in person, or the postmark on mailed payments determines date for interest due. Payment is not deemed presented (received) unless all amounts required are included in payment.

M.S. 280.39 - PAYMENT ALLOWED INVERSE ORDER

If parcel is delinquent for more than one year, delinquent taxes may be paid in inverse order of year due (example: 2013, then 2012, then 2011, etc.) As of March 8, 2008 partial payments can be accepted on delinquent taxes, however, payments are still required to be applied in inverse order.

M.S. 279.37 - CONFESSION OF JUDGMENT DELINQUENT TAXES

If classification of property is: NOT Minerals, Commercial/Industrial, or Public Utility, can complete forms to pay delinquency over 10 year period. Various conditions and fees apply - contact County Land Services for details.

Some conditions that apply – must pay in full taxes payable in year confession is

taken out, agree to not allow future taxes to go delinquent during term of confession and agree to not dispute the amount of any of the taxes that are included in the confession of judgment. Payments are annual, due by December 31 of each year.

If classification of property is: Commercial/Industrial or Public Utility, can complete forms to pay delinquency over 5 year period. Various conditions and fees apply - contact County Land Services for details.

M.S. 281.17- FORFEITURE OF PROPERTY

Properties are subject to forfeiture three years from the date of sale to the state of Minnesota. Taxes due in 2018, and not paid, may forfeit in 2020.

The universal redemption period was enacted in 2013 and applies to all taxes delinquent after 2012.

M.S. 281.23 - FORFEITURE NOTICE

Certified Notice that parcel is on the Forfeiture List is mailed to each Taxpayer, Feeowner, Lending Institution if escrowing payments, and other parties filing notice for such notifications at last known address. Once notice created, forfeiture process fee, currently \$25, must be paid to redeem property.

Sheriff serves personal notice regarding pending forfeiture to all above named parties if residing in Crow Wing County, and once served, service and mileage costs are added to amount required to redeem. Minimum service fee is currently \$50.

**M.S. 282.241- REPURCHASE AFTER
FORFEITURE**

Repurchase by the owner at time of forfeiture, may be applied for up to six months only after forfeiture, except in case of homestead property, applications may be accepted until property sold. Application for Repurchase must be presented to and approved by County Board of Commissioners. There are fees associated with Repurchase. Contact County Land Services for information. (218) 824-1010

SALES OF FORFEITED LAND

Sales generally held annually. Information about properties available for sale can be searched via county website <https://crowwing.us/269/Land-Sales> or contact County Land Services.

FOR ADDITIONAL INFORMATION

County Land Services
322 Laurel Street Suite 15
Brainerd MN 56401-3590
Phone (218) 824-1010
Fax (218) 824-1126

www.crowwing.us

**DELINQUENT TAXES
INFORMATION**

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