

MINNESOTA • REVENUE

PROPERTY TAX Penalties for Delinquent Property Tax

March 12, 2008

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F. 3639 (Lourey)

Effective beginning with property taxes payable in 2008, the bill would allow the county auditor to impose additional penalties on a person who has a pattern of repeated failures to timely pay property taxes if it is believed that the failure to pay is not due to a financial inability to pay them. The county auditor would provide a written notice to the person indicating a penalty would be imposed if such failures continue. The penalty would be equal to 25% of the amount of tax not timely paid and could be abated under current abatement authority.

The bill would have no impact on any state funds.

Source: Minnesota Department of Revenue
Property Tax Division – Research Unit
http://www.taxes.state.mn.us/taxes/legal_policy

sf3639_pt_1/nrg