

# 2018 Changes to the Delinquent Tax and Tax Forfeiture Manual (Red Book)

The information below explains the significant content changes to the Red Book to capture law, procedure and policy changes that occurred over the course of 2016, 2017 and 2018.

1. **Section 6110.** Updated the property tax statement due date and penalty provisions.
2. **Section 6120.** Allows the county treasurer to abate the penalty for late payment of property taxes if the envelope containing the payment is postmarked within one business day of the due date.
3. **Section 6410.** Language was added to clarify the property classification when determining the period of redemption.
4. **Section 6520.** Language was added allowing counties to offer financial literacy counseling as part of an agreement to enter into a confession of judgment.
5. **Section 6650.** Allows the county auditor to enter vacant property for the purpose of protecting it from waste or trespass.
6. **Section 6725.** Language was added regarding the expenditure of public funds. Language was added regarding the sale and disposal of personal property.
7. **Section 6726.** The small amount of timber that may be sold at a private sale to individuals has been changed to 500 cords in appraised volume.
8. **Section 6745.** Language was added to allow other means for marketing of tax-forfeited land.
9. **Section 6747.** Clarifies who may be excluded from purchasing tax-forfeited land. Information was added regarding online auctions.
10. **Section 6765.** Inserts language that the Iron Range Resources and Rehabilitation Board may assist in forest development.
11. **Section 6770.** The repurchase of a parcel of tax-forfeited land classified as non-homestead property must be within six months from the date of forfeiture.