



PROPERTY TAX DUE DATES FOR COUNTY AUDITORS AND TREASURERS

CONTENT:

This calendar contains a list of the major events and dates in the property tax system for county auditors and treasurers. The majority of dates on this calendar are statutory dates (S). They are usually a single date, but when appropriate a range of dates is listed. When a specific day of a month (e.g., July 1) is not identified by statute and the deadline or time is instead identified by a generic date (e.g., Third Tuesday of December) or relative to another activity (e.g., Five business days after a notice), these are noted in the first column. Other dates listed are purely administrative (A) in nature. For statutory dates that fall on a Saturday, Sunday, or legal holiday, the effective date may be different, as noted in the far right column. The provided instructions should be interpreted as follows:

- Unaffected by legal holiday or weekends. This means that the date is not modified when it falls on a Saturday, Sunday or legal holiday. If the date falls on a weekend or legal holiday the required action must either be completed no later than the last business day prior to the weekend or holiday, or the action or status is assigned to that date regardless of how or when it is executed.
- Timely if done the next succeeding day which is not a Saturday, Sunday or legal holiday. This means that the date may be modified if necessary when it falls on a weekend or legal holiday, thus allowing the completion of the required action to be delayed to the next day without consequence.
- Blank. If this column is blank, the date cannot fall on a Saturday, Sunday, or legal holiday.

More information and timeline data may be found in Department of Revenue instructions and publications, such as the *Auditor/Treasurer Manual*, *Delinquent Tax and Tax Forfeiture Manual* and the *Delinquent Personal Property Tax Manual*.

PLEASE NOTE:

This calendar is provided as a service and is advisory in nature. Its year-generic format minimizes maintenance costs, improves timeliness, and provides greater context. Statutory interpretations reflect our best judgments, and may be subject to change upon further review by the Department and/or based on specific circumstances. Please direct any questions or concerns to PropTax.Admin@state.mn.us.

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PROPERTY TAX DUE DATES FOR COUNTY AUDITORS AND TREASURERS

Date	Statutory/ Administrative	Comments on Date	Description	Minnesota Statute	Minnesota Statute	Minnesota Statute	Minnesota Statute	Minnesota Statute	Legal Holiday/ Weekends	Responsibility	Subject Matter
January	S	<i>Before day of Annual Meeting.</i>	County board accepts bids for publication of the delinquent real property tax list and notice of delinquent real property taxes.	279.07					Unaffected by legal holiday or weekends.	County Board	Real Property Delinquent Tax
January	S		County board designates the newspaper for publication of the delinquent real property tax list and notice of delinquent real property taxes.	279.08					Unaffected by legal holiday or weekends.	County Board	Real Property Delinquent Tax
January - February	S	<i>Within 30 days after receiving notices.</i>	Within 30 days after receiving the notices of expiration of redemption from the county auditor, the sheriff or other designated person 18 years of age or older serves notice to the occupants of the parcels listed, posts notices, or determines vacancy. The sheriff or other designated person 18 years of age or older then submits a report to the county auditor about notices served, notices posted, and parcels found vacant.	281.23, subd. 6						Sheriff	Real Property Delinquent Tax
January - early May	S	<i>Within 120 days before expiration.</i>	Time frame for the county auditor to prepare a notice of expiration of redemption for all parcels of real property with delinquent property taxes reaching the end of their period of redemption. The notice is posted in the county auditor's office. The county auditor has the notice published for two successive weeks in the official county newspaper. Immediately after the commencement of publication, the county auditor sends copies of the notice by certified mail to the parties listed on the notice, and delivers copies to the county sheriff or any other designated person 18 years of age or older.	281.23, subd. 1, 3, 5, 6						Auditor	Real Property Delinquent Tax
January 1	S		As soon as possible after this date, the county auditor notifies the property owner/taxpayer by certified mail of the reinstatement of the delinquent tax and tax forfeiture process if the overdue installment under a confession of judgment is not received within 60 days of the preceding December 31 deadline.	279.37, subd. 2, 6					Unaffected by legal holiday or weekends.	Auditor	Real Property Delinquent Tax
January 1	S		Unpaid real and personal property taxes and special assessments become delinquent; interest begins to accrue on this date.	277.15	279.03				Unaffected by legal holiday or weekends.	Treasurer	Real Property Delinquent Tax; Personal Property Delinquent Tax
January 1	S	<i>Last business day in December.</i>	By this date, the Department of Revenue certifies the final tax rate for the state general tax.	275.025, subd. 4						DOR	State General Tax
January 1	S		The tax lists are deemed to be completed and all taxes extended thereon for the current taxes payable year.	275.28, subd. 1					Unaffected by legal holiday or weekends.	Auditor	Tax Lists
January 2	S		The assessment date of record for both real and personal property.	273.01	273.125, subd. 1				Unaffected by legal holiday or weekends.	Assessor	Assessment
January 2	S		A claimant for a regular property tax refund must have owned and occupied his/her homestead on this date in the taxes payable year. A claimant for a targeted refund must have owned and occupied his/her homestead on this date in both the assessment year and the taxes payable year.	290A.03, subd. 13	290A.04, subd. 2h				Unaffected by legal holiday or weekends.	Taxpayer	Assessment
January 2, 3, or 4	S	<i>First business day in January.</i>	The previous year's tax lists are returned by the county treasurer to the county auditor. The county auditor determines those real property taxes and special assessments that are delinquent.	279.02						Auditor	Real Property Delinquent Tax
January 2, 3, or 4	S	<i>First business day in January.</i>	An additional penalty of 2 percent accrues on delinquent real property taxes that were due in the previous year.	279.02					Unaffected by legal holiday or weekends.	Treasurer	Real Property Delinquent Tax
January 5	S		Last day for the county treasurer to make full settlement with the county auditor of all property taxes, and other taxes and service charges on the property tax statements, collected since the last day mentioned in the May 20 settlement of the preceding year through December 31 of the preceding year.	276.111					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Treasurer	Settlement
January 15	S		The deadline for the county auditor to submit the Final Levy Survey (the report of the final property tax levies of the county, school districts, cities, towns, and special taxing districts) for the current taxes payable year to the Department of Revenue.	275.07, subd. 4(b)					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Auditor	Levy
January 25	S		The last day for the county treasurer to distribute the unpaid balance of previous year tax collections to all local units of government without interest. Last day to distribute unpaid balance of previous year state property tax collections, including the state tax on transmission and distribution lines, from the prior year.	276.111	273.42, subd. 3	276.112			Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Treasurer	Settlement



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January 30	S		The deadline for a local government to submit its Property Tax Levy Report (due Dec. 30) to the Department of Revenue without an aid penalty for late filing.	275.62, subd. 4					Unaffected by legal holiday or weekends.	Local Auditor	Levy
February 1	A		Deadline for a county to submit the State General Property Tax Annual Report.							Auditor	State General Tax
February 15	S		Modified payment due date under the grace period for the second half of taxes for individuals on federal active service.	279.01, subd. 5					Unaffected by legal holiday or weekends.	Taxpayer	Real Property
February 15	S		Last day for the county auditor to file the delinquent real property tax list, affidavit, and notice of delinquent real property taxes with the court administrator.	279.05					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Auditor	Real Property Delinquent Tax
February 20	S	<i>Or within 5 days after filing, if earlier.</i>	Last day for the court administrator to return the delinquent real property tax list and signed notice of delinquent real taxes to the county auditor.	279.06					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.15)	Court	Real Property Delinquent Tax
March 1	S	<i>90 days after the billing date shown on the notice of delinquent taxes</i>	The county treasurer may begin enforcement actions to collect delinquent manufactured home property taxes, including escrow payments, tax liens, revenue recapture, levy on bank accounts, levy on wages, seizure and sale of property, and court judgments.	277.17	277.21	277.20				Treasurer	Personal Property Delinquent Tax
March 1	S		Deadline for the county auditor to pay the Department of Revenue the total amount of fees due in regard to the state deeds issued by the Department of Revenue in the preceding year for the sale or repurchase of tax-forfeited land within the county.	282.014	282.36				Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Auditor	Tax Forfeited Land
March 1	S	<i>On or before the first business day in March.</i>	Last day for the county auditor to deliver the tax lists for the current taxes payable year to the county treasurer.	276.01						Auditor	Tax Lists
March 8-14	S	<i>Second Tuesday in March.</i>	Annual town meeting. (Town levies adopted at this meeting.)	365.51						Local	Levy
March 10	S	<i>At least 10 days prior to the date of the first publication. See also March 15, 20, 29 and April 3</i>	Last day for the county auditor to deliver the delinquent real property tax list and notice of delinquent real property taxes to the publisher.	279.09					Unaffected by legal holiday or weekends.	Auditor	Real Property Delinquent Tax
March 15	S	<i>See also March 27 and October 1</i>	Deadline for the local units to submit the current year Police State Aid and Fire State Aid applications (Forms PA-1 and FA-1) to the Department of Revenue. The county's Form PA-1 must be certified by the county auditor.	477C.02, subd. 4	477B.02, subd. 10				Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Local Auditor	Aids
March 15	S	<i>At least 5 days before the first publication. See also March 10, 20, 29 and April 3</i>	Last day for the publisher to deliver proofs of the delinquent real property tax list and notice of delinquent real property taxes to the county auditor.	279.10					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Auditor	Real Property Delinquent Tax
March 20	S		Last day for the county auditor to mail the delinquent real property tax letters with the delinquent real property tax notices to each property owner, taxpayer of record, and interested party on the delinquent real property tax list. The county auditor delivers an affidavit of the mailing to the district court administrator.	279.091					Unaffected by legal holiday or weekends.	Auditor	Real Property Delinquent Tax
March 20	S		Deadline for the first publication of the delinquent real property tax list and notice of delinquent real property taxes.	279.09					Unaffected by legal holiday or weekends.	Auditor	Real Property Delinquent Tax
March 27	S	<i>See also March 15 and October 1</i>	Aid penalty begins to accrue if the current year Police State Aid Form PA-1 and/or the current year state Fire State Aid Form FA-1 is not submitted to the Department of Revenue before this date.	477C.02, subd. 4	477B.02, subd. 10				Unaffected by legal holiday or weekends.	Local Auditor	Aids
March 29	S	<i>At least 5 days prior to second publication. See also March 10, 15, 20 and April 3</i>	Last day for the county auditor to deliver the revised delinquent tax list to the publisher.	279.09					Unaffected by legal holiday or weekends.	Auditor	Real Property Delinquent Tax
March 31	S		Deadline for the county auditor to submit the school tax reports for the school districts within the county to the Department of Education (copies to the Department of Revenue).	275.124					Unaffected by legal holiday or weekends.	Auditor	Schools



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March 31	S		Deadline for the county treasurer to mail tax statements to owners/taxpayers of real and personal property (excluding manufactured homes).	276.04, subd. 3					Unaffected by legal holiday or weekends.	Treasurer	Statements
April	S	<i>At least 21 days after the later of the filing of affidavits of mailing or publishing. See also March 20 and April 3</i>	The district court administrator enters a tax judgment against parcels for which no objections have been filed by eligible parties or for which objections were denied.	279.16						Court	Real Property Delinquent Tax
April	S	<i>ASAP after tax judgment</i>	The district court administrator delivers a certified copy of each tax judgment to the county auditor.	279.23						Court	Real Property Delinquent Tax
April 1	S	<i>See also May 31.</i>	First day that the local boards of review may meet.	274.01					Unaffected by legal holiday or weekends.	Local	Boards
April 1	A		Deadline for the county assessor to submit PRISM 1 to the Department of Revenue.	270C.89, subd. 1					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (270C.39, 645.151)	Assessor	PRISM 1
April 1	A		Deadline for the county auditor to submit PRISM 3 for the current taxes payable year to the Department of Revenue.	275.29					Unaffected by legal holiday or weekends.	Auditor	PRISM 3
April 3	S	<i>Approximate date - Not less than two weeks after the first publication. See also March 10, 15, 20, 29</i>	First day the second publication of the delinquent real property tax list and notice of delinquent real property taxes can occur. The publisher delivers an affidavit of publishing to the district court administrator.	279.13	279.09				Unaffected by legal holiday or weekends.	Auditor	Real Property Delinquent Tax
April 15	S	<i>See also June 30.</i>	First day for State Board of Equalization to meet.	270.12, subd. 2					Unaffected by legal holiday or weekends.	DOR	Boards
April 15	S	<i>See also May 15, September 15, and October 15.</i>	Deadline for the Department of Revenue to certify the first half of the total taconite homestead credit for eligible counties to the St. Louis County Auditor.	273.136, subd. 2					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	DOR	Credits
April 15	A		Deadline for the Department of Revenue to send the initial certification of adjusted net tax capacities to the Department of Education and to the county auditors.							DOR	Schools
April 15	S		Deadline for the county auditor to certify to the Department of Revenue the current taxes payable year deferral amounts by property and by owner for qualifying homestead property of participants in the Senior Citizens' Property Tax Deferral Program. This provides a breakdown of deferral amounts reported in PRISM 3.	290B.05, subd. 3					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Auditor	Taxpayer Special
April 24	S	<i>Approximate date - Within 20 days of the second publication of the delinquent real property tax list and notice of delinquent real property taxes. See also April 3</i>	Deadline for a property owner, taxpayer of record, or interested party to file an objection to delinquent taxes and/or penalties with the district court administrator.	279.15					Unaffected by legal holiday or weekends.	Taxpayer	Real Property Delinquent Tax
April 24	S		Last day to mail real or personal property tax statements (excluding manufactured homes) without extending the May 15 due date.	277.01, subd. 1	279.01, subd. 1					Treasurer	Statements
April 30	S		Last day to file a petition in the office of the district court administrator objecting to the current taxes on real property.	278.01, subd. 1					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Taxpayer	Real Property Tax
May 1	S		Last day for the county assessor to return assessment books for manufactured homes to the county auditor.	273.125, subd. 2					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Assessor	Assessment



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May 1	S		Last day for a property owner to apply for deferment of taxes and assessment for the next taxes payable year under the Green Acres Law.	273.111, subd. 8					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Taxpayer	Taxpayer Special
May 8-14	S	Second Monday in May	The county auditor begins the 1-year, 3-year, or 5-year redemption period (depending on the property classification and the location of the property for those parcels against which judgment has been entered for delinquent real property taxes and for which the judgment remains unsatisfied.)	280.001	280.01					Auditor	Real Property Delinquent Tax
May 9 - July 14	S	Second Tuesday in May or 61 days after filing of notice of expiration of redemption, if later	The first day the county auditor may execute a certificate of forfeiture for any parcel of real property with delinquent property taxes that has reached the end of its period of redemption. The certificate is recorded in the office of the county recorder or registrar of titles, and a copy is filed in the county auditor's office. The county auditor cancels all delinquent and current real property taxes and special assessments remaining on each forfeited parcel.	281.23, subd. 7, 9	282.07					Auditor	Real Property Delinquent Tax
May 15	S	See also April 15, September 15, and October 15.	Deadline for the St. Louis County Auditor to pay to the treasurer of each eligible county one half of the total taconite homestead credit.	273.136, subd. 3					Unaffected by legal holiday or weekends.	Auditor	Credits
May 15	S	May 15 or 21 cal. days after postmark date, if later.	Last day to pay all non-exempt personal property taxes (this includes utility and power line, but excludes manufactured homes), without penalty and without tax going delinquent. This is also the last day to pay all personal property taxes on the following taxes that are \$50 or less: solar, wind, and improvements to tax-exempt property. For personal property taxes that are over \$50 (solar, wind, improvements), this is the last day to pay the first half of the tax without penalty. It is also the last day to pay the first half of property taxes due on tax-exempt property.	277.01, subd. 1, 3	279.01, subd. 1	272.03, subd. 2 (5)	272.029, subd. 5	272.0295, subd. 6	Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Taxpayer	Personal Property Tax
May 15	S	21 cal. days after postmark date, if later	Last day to pay the first half of real property taxes (total tax if \$100 or less) without penalty. This includes special assessments, contamination taxes, severed mineral interest taxes, and service charges included on the property tax statement. Class 1c and class 4c resort property, and certain class 3a seasonal commercial property may delay payment until May 31.	270.95	469.040, subd. 3	279.01			Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Taxpayer	Real Property Tax
May 16	S		Last day for the administrative auditor to certify to each county auditor within the seven-county metropolitan area the difference between the total levy on distribution value within the county and the total tax on contribution value within the county. In addition, the administrative auditor is to certify to the appropriate county auditors the settlement that the county must make to the other counties for the excess in the total tax on contribution value within the county over the total levy on distribution value within the county. (A requirement under the Fiscal Disparity Law.)	473F.08, subd. 7(a)					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Auditor	Fiscal Disparity
May 16	S		Last day for the administrative auditor to certify to each county auditor within the taconite tax relief area the difference between the total levy on distribution value within the county and the total tax on contribution value within the county. In addition, the administrative auditor is to certify to the appropriate county auditors the settlement that the county must make to the other counties for the excess in the total tax on contribution value within the county over the total levy on distribution value within the county. (A requirement under the Taconite Tax Relief Area Fiscal Disparities Law)	276A.06, subd. 8					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Auditor	Fiscal Disparity
May 16	S	One day after due date.	Unpaid personal property taxes (excluding manufactured homes) become delinquent, and an 8 percent penalty accrues. (Does not apply to taxes on personal property located on leased government land.)	277.01, subd. 1					Unaffected by legal holiday or weekends.	Treasurer	Personal Property Delinquent Tax
May 16	S	One day after due date.	In the case of personal property located on leased government land for which the tax is \$50 or less, the total unpaid tax becomes delinquent and a 4 percent penalty accrues. In the case of personal property located on leased government land for which the tax is over \$50, the unpaid first half of the tax becomes delinquent and a 4 percent penalty accrues.	277.01, subd. 1	279.01, subd. 1	272.01, subd. 2(a) and (d)			Unaffected by legal holiday or weekends.	Treasurer	Personal Property Delinquent Tax



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May 16	S	One day after due date.	A penalty accrues on the unpaid first half installment of real property taxes at the rate of 2 percent if homestead or a cabin, or 4% if non-homestead (and not a cabin). The penalty applies to the entire tax if the entire tax is \$50 or less. The unpaid first half installment of real property taxes on class 1c and class 4c resort property, and certain class 3a seasonal commercial property is not subject to penalty at this time.	279.01, subd. 1					Unaffected by legal holiday or weekends.	Treasurer	Real Property Tax Delinquent Tax
May 20	S	26 cal. days after postmark date, if later	Last day for the county treasurer to make full settlement with the county auditor of all taxes collected from January 1 of the taxes payable year up to and including the last day mentioned in the May 20 settlement.	276.09					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Treasurer	Settlement
May 24-27	S	7 bus. days after due date or 28 cal. days after postmark date, if later	Last day for the county treasurer to pay the treasurer of each school district within the county 50 percent of the school's proportionate share of the estimated collections of personal property taxes, first half real property taxes, and other taxes and service charges, if applicable on the property tax statements, as well as 50 percent of the school district's first half of its taconite homestead credit. All of the power line taxes from the county school fund are distributed to school districts at this time. (Within seven business days after the taxes due date.)	127A.34, subd. 2	270.96, subd. 3	273.136, subd. 4	276.11			Treasurer	Settlement
May 30	S		Last day for the county auditor to determine the manufactured home taxes and to deliver the manufactured home tax list to the county treasurer.	273.125, subd. 2					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Auditor	Tax Lists
May 31	S	See also April 1.	Last day for the local boards of review to meet.	274.01					Unaffected by legal holiday or weekends.	Local	Boards
May 31	S	21 cal. days after postmark date, if later	Last day for class 1c and class 4c resort property and qualifying class 3a seasonal commercial property to pay the first half of real property taxes (total tax if \$100 or less without penalty).	279.01, subd. 1					Unaffected by legal holiday or weekends.	Taxpayer	Real Property Tax
June 1	S	See also June 24, July 1, and July 15.	Cutoff date for State Demographer to establish population, households, and average household size estimates used in determining city LGA.	4A.02					Unaffected by legal holiday or weekends.	State	Aids
June 1	S	Or 30 days, if later, after reduction is granted.	The county assessor provides a notice of the contamination value to the owner of contaminated property by the later of this date or 30 days after the date that the reduction in market value is granted by a court, by a board of review, or by the assessor.	270.96, subd. 1					Unaffected by legal holiday or weekends.	Assessor	Contamination
June 1	S		An additional penalty of 4 percent accrues on the unpaid first half of personal property taxes for property located on leased government land, bringing the total penalty up to 8 percent.	277.01, subd. 1	279.01, subd. 1				Unaffected by legal holiday or weekends.	Treasurer	Personal Property Tax Delinquent Tax
June 1	S	Assuming no extended due date	An additional penalty accrues on the unpaid first half real property tax at the rate of 2 percent if homestead or a cabin, or 4 percent if non-homestead (and not a cabin) bringing the total penalty up to 4 percent for homestead and cabin property and 8 percent for all other non-homestead property. In the case of class 1c and class 4c resort property, and qualifying class 3a seasonal commercial property, a penalty accrues on the unpaid first half real property tax at the rate of 4 percent if homestead or 8 percent if non-homestead.	279.01, subd. 1					Unaffected by legal holiday or weekends.	Treasurer	Real Property Tax Delinquent Tax
June 5-7	S	7 bus. days after first 50% distribution	Last day for the county treasurer to pay the treasurer of each school district within the county the remaining 50 percent of the school's proportionate share of the estimated collections of personal property taxes, first half real property taxes, and other taxes and service charges (if applicable) on the property tax statements, as well as the remaining 50 percent of the school district's first half of its taconite homestead credit.	270.96, subd. 3	273.136, subd. 4	276.11				Treasurer	Settlement
June 11-19	S	Any 10 consecutive meeting days in June after the second Friday; concluding no later than June 30. See also June 30	First day for convening sessions of county board of equalization or special board of equalization. The board may meet on any 10 consecutive meeting days after the second Friday in June excluding Saturdays and Sundays.	274.14					Any 10 consecutive meeting days in June after the second Friday; concluding no later than June 30.	County	Boards



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June 15	S	See also November 15.	Last day for the county treasurer of a county within the seven-county metropolitan area having a total tax on contribution value in excess of the total levy on distribution value to pay the first half of the excess to the other counties in accordance with the administrative auditor's certification. (A requirement under the Fiscal Disparity Law.)	473F.08, subd. 7(a)					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Treasurer	Fiscal Disparity
June 15	S	See also November 15.	Last day for the county treasurer of a county within the taconite tax relief area having a total tax on contribution value in excess of the total levy on distribution value to pay the first half of the excess to the other counties in accordance with the administrative auditor's certification. (A requirement under the Taconite Tax Relief Area Fiscal Disparities Law.)	276A.06, subd. 8					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Treasurer	Fiscal Disparity
June 19	S	Or 30 cal. days after settlement date, if later.	Last day for the county treasurer to pay the treasurer of each taxing district (excluding school districts) 70 percent of the estimated collections of personal property taxes, first half real property taxes, and other taxes and service charges (if applicable) on the property tax statements, as well as 70 percent of the district's first half of its taconite homestead credit, upon the written request of the taxing district.	270.96, subd. 3	273.136, subd. 4	276.11				Treasurer	Settlement
June 24	S	See also June 1, July 1, and July 15.	Cutoff date for a governing body to file with the State Demographer a challenge to the June 1 estimates.	4A.02					Unaffected by legal holiday or weekends.	State	Aids
June 30	S		Cut-off date for the recognition of recent changes in boundaries or form of government for the purpose of determining DRA. Changes on or before this date would be recognized when determining aids payable in the following year. Changes after this date would not be recognized for aid determination purposes until the following year, when determining aids payable in the year after that.	273.1398, subd. 2d					Unaffected by legal holiday or weekends.	Auditor	Aids
June 30	S	See also June 11-19.	Last day for county board of equalization or special board of equalization to meet. All changes in assessment value must be filed with the Department of Revenue within five working days of final action by the county board of equalization. (10 consecutive meeting days after the second Friday in June excluding Saturdays and Sundays).	274.14	270C.89				Unaffected by legal holiday or weekends.	County	Boards
June 30	S		Deadline for the Department of Revenue to mail State Board of Equalization changes in market value to the county auditor unless the PRISM 3 submission was late. The Department of Revenue must mail the State Board of equalization changes by the later of June 30 or 30 days after the filing of PRISM 3.	270C.91					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	DOR	Boards; PRISM 3
June 30	S		The Department of Revenue sends assessment information used to apportion property tax levies for the Metropolitan Council and the Metropolitan Mosquito Control District to the county auditors within the seven-county metropolitan area.	270.12, subd. 3					Unaffected by legal holiday or weekends.	DOR	Levy
June 30	S		Deadline for the Department of Revenue to send the final certification of adjusted net tax capacities to the Department of Education and to the county auditors.	273.1325, subd. 1					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	DOR	Schools
June 30	S		Deadline for the Department of Revenue to certify equalized market values of railroad operating property to the county assessor (also sent to the county auditor.)	270.87					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	DOR	State Assessed Property
June 30	S		Cut-off date for a new tax increment financing district or a modification to an existing district to be recognized in determining local tax rates for the following taxes payable year. Requests for certification of a new district or a district modification received by the county auditor on or before this date are recognized for the following taxes payable year. Those received after this date are not recognized until the next subsequent levy year.	469.177, subd. 6					Unaffected by legal holiday or weekends.	Auditor	TIF
July 1	S		Cutoff date for Department of Public Safety to establish 3-year average Part I crimes used in determining county need aid and to certify these to the Department of Revenue.	477A.0124, subd. 2					Unaffected by legal holiday or weekends.	State	Aids
July 1	S		Cutoff date for Department of Human Services to establish 3-year average monthly households receiving food stamps used in determining county need aid and to certify to the Department of Revenue.	477A.0124, subd. 2					Unaffected by legal holiday or weekends.	State	Aids



PROPERTY TAX DUE DATES FOR COUNTY AUDITORS AND TREASURERS

Date	Statutory/ Administrative	Comments on Date	Description	Minnesota Statute	Minnesota Statute	Minnesota Statute	Minnesota Statute	Minnesota Statute	Legal Holiday/ Weekends	Responsibility	Subject Matter
July 1	S	See also June 1, June 24, and July 15.	Cutoff date for a political subdivision to notify the State Demographer to have a special census conducted.	4A.02					Unaffected by legal holiday or weekends.	State	Aids
July 1	S		All assessments of personal and real property are final. No changes in values may be made after July 1 except as authorized by statute.	274.175					Unaffected by legal holiday or weekends.	Assessor	Assessment
July 1	S	Odd-numbered years only.	The auditors of the counties within the taconite tax relief area meet on or before this date every odd-numbered year to elect the auditor who will serve as the administrative auditor for the next two years. (A requirement under the Taconite Tax Relief Area Fiscal Disparities Law.)	276A.02, subd. 1					Unaffected by legal holiday or weekends.	Auditor	Fiscal Disparity
July 1	S		An additional penalty of 1 percent accrues on the unpaid first half of personal property taxes for property located on leased government land, bringing the total penalty up to 9 percent.	277.01, subd. 1	279.01, subd. 1				Unaffected by legal holiday or weekends.	Treasurer	Personal Property Tax Delinquent Tax
July 1	A	Approximately	The Department of Revenue prepares a "Summary of Property Tax Laws" for the preceding legislative session and makes it available to the county assessors, county auditors, county treasurers, county recorders, and land commissioners. The actual date depends on the length of the legislative session, and whether or not there is a special session. (Not a statutory requirement, but provided as a service.)							DOR	Policy
July 1	S		An additional penalty of 1 percent accrues on the unpaid first half real property tax, bringing the total penalty up to 5 percent for homestead and cabin property, and 9 percent for all other non-homestead property.	279.01, subd. 1					Unaffected by legal holiday or weekends.	Treasurer	Real Property Tax Delinquent Tax
July 1	S		Last day for the county auditor to send each participant in the Senior Citizens' Property Tax Deferral Program the annual notice of the current year's deferred taxes and the cumulative deferred taxes and accrued interest on the participant's property as of that date.	290B.04, subd. 1	290B.04, subd. 6				Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Auditor	Taxpayer Special
July 4	S	Or 45 cal. days after settlement date, if later.	Last day for the county treasurer to pay, without interest, the treasurer of each taxing district the balance of collections of real and personal property taxes and other taxes and service charges (if applicable), reflected in the May 20 settlement and not previously paid, as well as the balance of the district's first half of its taconite homestead credit. Last day for the county treasurer to pay DOR the state share of contamination taxes collected since November 20 of the previous year.	270.96, subd. 3	273.136, subd. 4	276.11			Unaffected by legal holiday or weekends.	Treasurer	Settlement
July 5	S		Deadline for the county treasurer to pay the State of Minnesota the balance of the state property tax collections for the period ending on the most recent settlement date. This includes the state tax on transmission and distribution lines.	273.42, subd. 3	276.112				Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (270C.39, 645.151)	Treasurer	Settlement
July 15	S		Cutoff date for State Demographer and Metropolitan Council to report population estimates and average household size estimates used in determining city LGA and to establish population over 65 used in determining county need aid and to certify these estimates to the Department of Revenue.	4A.02	477A.011, subd. 3	477A.0124, subd. 2			Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	State	Aids
July 15	S		Cutoff date for cities to submit the Annexation Information Report to the Department of Revenue to reflect boundary adjustments for purposes of calculating LGA.	477A.014, subd. 1					Unaffected by legal holiday or weekends.	Local	Aids
July 15	S		Date that the commissioner of revenue must pay 70% of amortization aid (60% of distribution to Teachers Retirement Association and 40% to the St. Paul Teachers Retirement Fund Association).	423A.02, subd. 3					Unaffected by legal holiday or weekends.	DOR	Aids
July 15	S		Last day for a county auditor in the seven-county metropolitan area to determine the amount by which the net tax capacity of commercial-industrial property within each municipality within the county for the preceding assessment year exceeds the net tax capacity of such property in 1971. (A requirement under the Fiscal Disparity Law.)	473F.06					Unaffected by legal holiday or weekends.	Auditor	Fiscal Disparity



PROPERTY TAX DUE DATES FOR COUNTY AUDITORS AND TREASURERS

Date	Statutory/ Administrative	Comments on Date	Description	Minnesota Statute	Minnesota Statute	Minnesota Statute	Minnesota Statute	Minnesota Statute	Legal Holiday/ Weekends	Responsibility	Subject Matter
July 15	S		Last day for the auditor of each county within the taconite tax relief area to determine the amount by which the net tax capacity of commercial/industrial property within each municipality in the county for the preceding assessment year exceeds the net tax capacity of such property for the assessment year 1995. (A requirement under the Taconite Tax Relief Area Fiscal Disparities Law.)	276A.04					Unaffected by legal holiday or weekends.	Auditor	Fiscal Disparity
July 15	S		Last day for the county treasurer to mail manufactured home property tax statements to taxpayers.	273.125, subd. 3					Unaffected by legal holiday or weekends.	Treasurer	Statements
July 15	A	<i>Approximately</i>	The Department of Revenue publishes the instructions, prescribed form of the parcel-specific proposed property tax notice, and certification of TNT compliance form on its website.	275.065						DOR	TNT
July 20	S	<i>See also December 26</i>	Deadline for the Department of Revenue to pay the first half of the following aid programs to counties, cities, towns, and special taxing districts: County Program Aid, Local Government Aid, Town Aid, Out-of-Home Placement Reimbursement Aid, Aquatic Invasive Species Prevention Aid, and Riparian Protection Aid.	477A.015	273.1385	477A.0124			Unaffected by legal holiday or weekends.	DOR	Aids
July 20	S		Deadline for the Department of Revenue to pay counties their entire amount of payment in lieu of taxes (PILT on natural resources land).	477A.12	477A.13	477A.015			Unaffected by legal holiday or weekends.	DOR	Aids
July 20	S	<i>See also December 26</i>	Deadline for the Department of Revenue to pay the first half of the supplemental taconite homestead credit to the county treasurers of Aitkin, Crow Wing, Itasca, and St. Louis counties.	273.1391	477A.015				Unaffected by legal holiday or weekends.	DOR	Credits
July 31	S	<i>Before August 1</i>	Deadline for the Department of Revenue to certify County Program Aid, Local Government Aid, and Town Aid to be paid in the following taxes payable year.	477A.014, subd. 1					Unaffected by legal holiday or weekends.	DOR	Aids
August 1	S	<i>On or before August 1</i>	Deadline for the Department of Revenue to certify Out-of-Home Placement Reimbursement Aid, Aquatic Invasive Species Prevention Aid, and Riparian Aid.	477A.0126, subd. 5	477A.19, subd. 4	477A.21, subd. 4			Unaffected by legal holiday or weekends.	DOR	Aids
August 1	A		Deadline for the county auditor to report to the Department of Revenue on Form PT01 (Annexations Affecting DRA) the annexations that are effective beginning with the next taxes payable year and comprise 5 percent or more of the net tax capacity of the entire unique taxing area before the annexation. (Not a statutory requirement, but needed for the purpose of making state aid adjustments to reflect boundary changes.)							Auditor	Aids
August 1	S	<i>See also September 1</i>	Deadline for the county auditor to certify to the appropriate local units of government the county's costs of making assessments within these local units of government.	273.064					Unaffected by legal holiday or weekends.	Auditor	Assessment
August 1	S		Last day for a county auditor within the seven-county metropolitan area to certify to the administrative auditor the following information: (1) the previous assessment year net tax capacity of commercial-industrial property within each municipality within the county determined before any adjustments under the Tax Increment Law, as certified by the assessor under M.S. 473F.05; and (2) the amount, if any, by which the previous assessment year net tax capacity of commercial-industrial property within each municipality within the county exceeds the net tax capacity in 1971 of commercial-industrial property within the municipality, as determined under M.S. 473F.06. (A requirement under the Fiscal Disparity Law.)	473F.07, subd. 1					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Auditor	Fiscal Disparity
August 1	S		Last day for a county auditor within the taconite tax relief area to certify to the administrative auditor the following information: (1) the previous assessment year net tax capacity of commercial-industrial (C/I) property within each municipality within the county determined before any adjustments under the Tax Increment Law, as certified by the assessor under M.S. 276A.03; and (2) the amount, if any, by which the previous assessment year net tax capacity of C/I property within each municipality within the county exceeds the net tax capacity in 1995 of C/I property within the municipality, as determined under M.S. 276A.04. (A requirement under the Taconite Tax Relief Area Fiscal Disparities Law.)	276A.05, subd. 1					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Auditor	Fiscal Disparity
August 1	S		Cut-off date for the determination of which municipal entity levies on a newly annexed area for the following taxes payable year. If the annexation is effective on or before August 1 of the levy year, the city levies on the annexed area for the following taxes payable year. If the annexation is effective after August 1 of the levy year, the town continues to levy on the annexed area for the following taxes payable year.	414.031, subd. 8	414.0325, subd. 4b	414.033, subd. 12	414.06, subd. 6	414.061, subd. 3b	Unaffected by legal holiday or weekends.	Local	Levy



PROPERTY TAX DUE DATES FOR COUNTY AUDITORS AND TREASURERS

Date	Statutory/ Administrative	Comments on Date	Description	Minnesota Statute	Minnesota Statute	Minnesota Statute	Minnesota Statute	Minnesota Statute	Legal Holiday/ Weekends	Responsibility	Subject Matter
August 1	S		An additional penalty of 1 percent accrues on the unpaid first half of personal property taxes for property located on leased government land, bringing the total penalty up to 10 percent.	277.01, subd. 1	279.01, subd. 1				Unaffected by legal holiday or weekends.	Treasurer	Personal Property Tax Delinquent Tax
August 1	S		An additional penalty of 1 percent accrues on the unpaid first half real property tax, bringing the total penalty up to 6 percent for homestead and cabin property, and 10 percent for all other non-homestead property.	279.01, subd. 1					Unaffected by legal holiday or weekends.	Treasurer	Real Property Tax Delinquent Tax
August 1	S		Deadline for the Department of Revenue to certify assessments of personal property of electric light and power companies, and of transmission and distribution lines outside corporate limits, to the county auditor.	273.37					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	DOR	State Assessed Property
August 1	S		Deadline for the Department of Revenue to certify to the county auditor the assessments of pipeline company personal property, consisting of mains, pipes, and equipment attached thereto.	273.33					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	DOR	State Assessed Property
August 1	S		The Department of Revenue sends recommended values of electric companies, pipelines, and gas distribution companies to city or county assessors and county auditors.	273.33	273.35	273.36	273.37		Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	DOR	State Assessed Property
August 1	S		Deadline for the authority of each TIF district to send a copy of its annual disclosure statement to the county board, the county auditor, the school board, and the State Auditor.	469.175, subd. 5					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Local	TIF
August 1	S		Deadline for the authority of each TIF district to send its annual financial report to the State Auditor.	469.175, subd. 6					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Local	TIF
August 2	S		Earliest date for a renter or a manufactured homeowner to receive his/her property tax refund or targeted refund. (Commissioner may pay a claim up to 30 days earlier if the claim is filed electronically).	290A.07						Taxpayer	Property Tax Refund
August 5	S		Last day for each assessor within the seven- county metropolitan area to determine and certify to the county auditor the current assessment year net tax capacity of commercial-industrial property within each municipality within the county determined before any adjustments under the Tax Increment Law. (A requirement under the Fiscal Disparity Law.)	473F.05					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Assessor	Fiscal Disparity
August 5	S		Last day for each assessor within the taconite tax relief area to determine and certify to the county auditor the current assessment year net tax capacity of commercial-industrial property within each municipality within the county determined before any adjustments under the Tax Increment Law. (A requirement under the Taconite Tax Relief Area Fiscal Disparities Law.)	276A.03					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Assessor	Fiscal Disparity
August 10	S		Deadline for the Department of Revenue to certify to the administrative auditor the population of each municipality within the seven-county metropolitan area for the preceding year, the average fiscal capacity of all municipalities in the area for the preceding year, and the fiscal capacity of each municipality in the area for the preceding year. (A requirement under the Fiscal Disparity Law.)	473F.07, subd. 2					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	DOR	Fiscal Disparity
August 10	S		Deadline for the Department of Revenue to certify to the administrative auditor the population of each municipality within the taconite tax relief area for the preceding year, the average fiscal capacity of all municipalities in the area for the preceding year, and the fiscal capacity of each municipality in the area for the preceding year. (A requirement under the Taconite Tax Relief Area Fiscal Disparities Law.)	276A.05, subd. 2					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	DOR	Fiscal Disparity
August 14	S	<i>Or 60 days after receipt of application, if later.</i>	Latest date for a renter or a manufactured homeowner to receive his/her property tax refund or targeted refund, if application received by June 15 (before August 15).	290A.07						Taxpayer	Property Tax Refund



PROPERTY TAX DUE DATES FOR COUNTY AUDITORS AND TREASURERS

Date	Statutory/ Administrative	Comments on Date	Description	Minnesota Statute	Minnesota Statute	Minnesota Statute	Minnesota Statute	Minnesota Statute	Legal Holiday/ Weekends	Responsibility	Subject Matter
August 15	S		Deadline for the administrative auditor to certify to each county auditor within the seven-county metropolitan area the previous year areawide net tax capacity for each municipality within the county. (A requirement under the Fiscal Disparity Law.)	473F.07, subd. 5					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Auditor	Fiscal Disparity
August 15	S		Deadline for the administrative auditor to certify to each county auditor within the taconite tax relief area the previous year areawide net tax capacity for each municipality within the county. (A requirement under the Taconite Tax Relief Area Fiscal Disparities Law.)	276A.05, subd. 5					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Auditor	Fiscal Disparity
August 15	S		Deadline for the authority of each TIF district to publish its annual disclosure statement.	469.175, subd. 5					Unaffected by legal holiday or weekends.	Local	TIF
August 20	S		Last day for a county auditor in the seven-county metropolitan area to determine the areawide portion of the levy of each governmental unit in the county for the previous levy year. (A requirement under the Fiscal Disparity Law.)	473F.08, subd. 3					Unaffected by legal holiday or weekends.	Auditor	Fiscal Disparity
August 20	S		Last day for a county auditor in the taconite tax relief area to determine the areawide portion of the levy of each governmental unit in the county for the previous levy year. (A requirement under the Taconite Tax Relief Area Fiscal Disparities Law.)	276A.06, subd. 3					Unaffected by legal holiday or weekends.	Auditor	Fiscal Disparity
August 25	S		Last day for a county auditor within the seven-county metropolitan area to certify to the administrative auditor the areawide portion of each governmental unit's levy for the previous levy year. (A requirement under the Fiscal Disparity Law.)	473F.08, subd. 5					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Auditor	Fiscal Disparity
August 25	S		Last day for a county auditor within the taconite tax relief area to certify to the administrative auditor the areawide portion of each governmental unit's levy for the previous levy year. (A requirement under the Taconite Tax Relief Area Fiscal Disparities Law.)	276A.06, subd. 5					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Auditor	Fiscal Disparity
August 31	S	See also December 26.	Deadline for the Department of Revenue to pay the first half of disparity reduction aid to counties and towns.	273.1398, subd. 6	477A.015				Unaffected by legal holiday or weekends.	DOR	Aids
August 31	S		Deadline for the Department of Revenue to certify disparity reduction aid for the following year.	273.1398, subd. 6					Unaffected by legal holiday or weekends.	DOR	Aids
August 31	S	August 31 or 20 cal. days after postmark date, if later.	Last day to pay first half of manufactured home personal property taxes (all if \$50 or less) without penalty.	273.125, subd. 3					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Taxpayer	Personal Property Tax
August 31	S		Deadline for the Department of Revenue to determine the total amount of property tax deferred in each county under the Senior Citizens' Property Tax Deferral Program, based on a review of PRISM, and to make a reimbursement payment to the county treasurer for the total deferred amount.	290B.09					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	DOR	Taxpayer Special
September 1	S	See also August 1.	Deadline for local units of government to pay their billings for the county's costs of making assessments within their boundaries. If not paid by this date, the county auditor is to levy a tax upon all of the taxable property within the local unit of government in an amount sufficient to pay the costs.	273.064					Unaffected by legal holiday or weekends.	Local	Assessment
September 1	A	Approximately	The Department of Revenue sends a notification of the agricultural preserve credit rate to the seven metropolitan counties for use in calculating the agricultural preserve credit for the next taxes payable year.	473H.10, subd. 3						DOR	Credits
September 1	S		Last day for the administrative auditor to certify the areawide tax rate for commercial-industrial property to each of the county auditors within the seven-county metropolitan area. (A requirement under the Fiscal Disparity Law.)	473F.08, subd. 5					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Auditor	Fiscal Disparity



PROPERTY TAX DUE DATES FOR COUNTY AUDITORS AND TREASURERS

Date	Statutory/Administrative	Comments on Date	Description	Minnesota Statute	Minnesota Statute	Minnesota Statute	Minnesota Statute	Minnesota Statute	Legal Holiday/Weekends	Responsibility	Subject Matter
September 1	S		Last day for the administrative auditor to certify the areawide tax rate for commercial-industrial property to each of the county auditors within the taconite tax relief area. (Required under the Taconite Tax Relief Area Fiscal Disparities Law.)	276A.06, subd. 5					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Auditor	Fiscal Disparity
September 1	S		An additional penalty of 1 percent accrues on the unpaid first half of personal property taxes for property located on leased government land, bringing the total penalty up to 11 percent.	277.01, subd. 1	279.01, subd. 1				Unaffected by legal holiday or weekends.	Treasurer	Personal Property Tax Delinquent Tax
September 1	A		Last day for the county assessor to submit the PRISM 2 for the current assessment year, which includes changes made by the State Board of Equalization to the Department of Revenue.	270C.89, subd. 2					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (270C.39, 645.151)	Assessor	PRISM 2
September 1	A		Last day for the county auditor to submit PRISM 4 for the current taxes payable year to the Department of Revenue.						Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (270C.39, 645.151)	Auditor	PRISM 4
September 1	S		An additional penalty of 1 percent accrues on the unpaid first half real property tax, bringing the total penalty up to 7 percent for homestead property and cabins, and 11 percent for all other non-homestead property.	279.01, subd. 1					Unaffected by legal holiday or weekends.	Treasurer	Real Property Tax Delinquent Tax
September 2-6	S	<i>One day after due date.</i>	Unpaid first half of manufactured home personal property taxes become delinquent (all if \$50 or less), and an 8 percent penalty accrues.	273.125, subd. 3					Unaffected by legal holiday or weekends.	Treasurer	Personal Property Tax Delinquent Tax
September 5	S		Last day for a county auditor within the seven-county metropolitan area to determine the local portion of each governmental unit's current year levy. (A requirement under the Fiscal Disparity Law.)	473F.08, subd. 3					Unaffected by legal holiday or weekends.	Auditor	Fiscal Disparity
September 5	S		Last day for a county auditor within the taconite tax relief area to determine the local portion of each governmental unit's current year levy. (A requirement under the Taconite Tax Relief Area Fiscal Disparities Law.)	276A.06, subd. 3					Unaffected by legal holiday or weekends.	Auditor	Fiscal Disparity
September 15	S	<i>See also April 15, May 15, and October 15.</i>	Deadline for the Department of Revenue to certify the second half of the regular taconite homestead credit and the entire manufactured home taconite homestead credit for eligible counties to the St. Louis County Auditor.	273.136, subd. 2					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	DOR	Credits
September 15	S		Deadline for the Metropolitan Council and Metropolitan Mosquito Control Commission to certify their proposed property tax levies for the next taxes payable year to the county auditor.	275.065, subd. 1	275.065, subd. 1d				Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Local	Levy
September 15	S		Modified payment due date under the grace period for the first half of taxes for individuals on federal active service.	279.01, subd. 5					Unaffected by legal holiday or weekends.	Taxpayer	Real Property Tax
September 16	S		Earliest date for a homeowner (other than a manufactured homeowner) to receive his/her property tax refund or targeted refund. (Commissioner may pay a claim up to 30 days earlier if the claim is filed electronically).	290A.07						Taxpayer	Property Tax Refund
September 29	S		Latest date for a homeowner to receive his/her property tax refund or targeted refund.	290A.07						Taxpayer	Property Tax Refund
September 30	S		Deadline for the county board, cities, school districts, special taxing districts and towns to certify their proposed property tax levies. All taxing districts required to hold a public meeting to discuss the budget and levy for the next payable year must provide the date and contents of the notice to the county auditor. Deadline for towns to certify their final property tax levies adopted at their annual town meetings in March.	275.065, subd. 1	275.065, subd. 1d				Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Local	Levy
October	A	<i>Approximately</i>	The Department of Revenue publishes the instructions and prescribed form of the property tax statement on its website.	276.04, subd. 2						DOR	Statements
October 1	S	<i>See also March 15 and March 27</i>	Deadline for the Department of Revenue to pay Police State Aid and Fire State Aid without penalty for late payment. This deadline applies only for the payments to those police and fire departments that the Department of Revenue or State Auditor have determined are qualified to receive Police State Aid or Fire State Aid.	477C.04, subd. 1	477C.04, subd. 1				Unaffected by legal holiday or weekends.	DOR	Aids



PROPERTY TAX DUE DATES FOR COUNTY AUDITORS AND TREASURERS

Date	Statutory/ Administrative	Comments on Date	Description	Minnesota Statute	Minnesota Statute	Minnesota Statute	Minnesota Statute	Minnesota Statute	Legal Holiday/ Weekends	Responsibility	Subject Matter
October 1	S		Last day for a taxpayer to file a petition with the district court administrator regarding manufactured home valuation or taxes.	273.125, subd. 4					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Taxpayer	Personal Property Tax
October 1	S		An additional penalty of 1 percent accrues on the unpaid first half of personal property taxes for property located on leased government land, bringing the total penalty up to 12 percent.	277.01, subd. 1	279.01, subd. 1				Unaffected by legal holiday or weekends.	Treasurer	Personal Property Tax Delinquent Tax
October 1	S		An additional penalty of 1 percent accrues on the unpaid first half real property tax, bringing the total penalty up to 8 percent for homestead property and cabins, and 12 percent for all other non-homestead property.	279.01, subd. 1					Unaffected by legal holiday or weekends.	Treasurer	Real Property Tax Delinquent Tax
October 1	S		Deadline for the Department of Revenue to certify the preliminary tax rate for the state general tax to each county auditor for use in determining the state general tax on the parcel-specific notices.	275.025, subd. 4					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	DOR	State General Tax
October 5	S	<i>Completed by this date.</i>	Deadline for the home county auditor to certify the proposed local tax rates for overlapping taxing authorities (school districts, cities, and special taxing districts that are located in two or more counties) to the other affected county auditors.	275.065, subd. 1a					Unaffected by legal holiday or weekends.	Auditor	Levy
October 7	S	<i>Completed by this date.</i>	Deadline for each school district that received an extension certifies the proposed property tax levy for the following payable year to the county auditor.	275.065, subd. 1(c)					Unaffected by legal holiday or weekends.	Local	Levy
October 8	S		Deadline for the county auditor to submit the Preliminary Levy Survey (the report of the proposed property tax levies of the county and of the school districts, cities, towns, and special taxing districts within the county) to the Department of Revenue. In the case of a school district, city, or special taxing district located within two or more counties, the county auditor reports the proposed levy only if the auditor is the home county auditor for the joint district.	275.07, subd. 4					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Auditor	Levy
October 10	S		Deadline for each home county auditor that received an extension to certify its proposed levy and proposed local tax rate to the other county auditor(s).	275.065, subd. 1a						Auditor	Levy
October 10	S		Taxing authorities that were still negotiating an agreement for the sharing, merger, or consolidation of services at the time that the proposed levy had to be certified must certify the amended portion of their proposed tax levies at this time to reflect the result of the negotiated agreement.	275.065, subd. 1c					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Local	Levy
October 15	S	<i>See also April 15, May 15, and September 15.</i>	Deadline for the St. Louis County Auditor to pay to the treasurer of each eligible county the remaining one half of the regular taconite homestead credit and the entire manufactured home taconite homestead credit.	273.136, subd. 3					Unaffected by legal holiday or weekends.	Auditor	Credits
October 15	S		Deadline for towns to certify unpaid service charges to the county auditor for collection with property taxes in the next taxes payable year.	366.012					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Local	Levy
October 15	S		Deadline for the county board to certify to the county auditor the unpaid service charges for solid waste management services to be included on the property tax statements for collection in the next taxes payable year.	400.08, subd. 4					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	County	Levy
October 15	S		Last day to pay the second half of personal property taxes that are over \$50 (solar, wind, improvements) without penalty. It is also the last day to pay the second half of property taxes due on leased tax-exempt property.	277.01, subd. 1	279.01, subd. 1				Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Taxpayer	Personal Property Tax
October 15	S		Last day to pay the second half of non-farm real property taxes without penalty. This includes special assessments, contamination taxes, tree growth taxes, severed mineral interest taxes, and service charges included on the property tax statement.	270.95	273.165, subd. 1	279.01			Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Taxpayer	Real Property Tax



PROPERTY TAX DUE DATES FOR COUNTY AUDITORS AND TREASURERS

Date	Statutory/ Administrative	Comments on Date	Description	Minnesota Statute	Minnesota Statute	Minnesota Statute	Minnesota Statute	Minnesota Statute	Legal Holiday/ Weekends	Responsibility	Subject Matter
October 16	S	One day after due date.	In the case of personal property located on leased government land for which the tax is over \$50, the unpaid second half of the tax becomes delinquent and a 4 percent penalty accrues. If both halves are unpaid, the total penalty is 8 percent.	277.01, subd. 1	279.01, subd. 1				Unaffected by legal holiday or weekends.	Treasurer	Personal Property Tax Delinquent Tax
October 16	S	One day after due date.	A penalty accrues on the unpaid second half installment of non-farm real property taxes at the rate of 2 percent if homestead or a cabin, or 4 percent if non-homestead (and not a cabin).	279.01, subd. 1					Unaffected by legal holiday or weekends.	Treasurer	Real Property Tax Delinquent Tax
October 24-26	S	Within seven business days after Oct. 15	Last day for the county treasurer to pay the treasurer of each school district within the county 50 percent of its proportionate share of estimated property tax collections, and 50 percent of its proportionate share of the estimated collections of other taxes and service charges (if applicable on the property tax statements), as well as 50 percent of the school district's second half of taconite homestead credit or first half of supplemental taconite homestead credit, from the May 20 settlement date to October 20.	270.96, subd. 3	273.136, subd. 4	273.1391, subd. 3	276.111			Treasurer	Settlement
October 31	S	See also December 26.	Deadline for the Department of Revenue to pay the first half installment of the reimbursement for the residential homestead market value credit and the agricultural homestead market value credit to the counties, cities, towns, and special taxing districts. Does not include (1) the reimbursements related to tax increments, or (2) the reimbursements related to manufactured home homesteads at this time.	273.1384, subd. 4					Unaffected by legal holiday or weekends.	DOR	Credits
November 1	S		Deadline for the Department of Revenue to certify the interest rate for confessions of judgment entered into the following year for properties classified as 1a or 1b and used as the homestead of the owner. This is published on its website and also includes interest rates to use in the next calendar year for delinquent property taxes and special assessments, repurchase contracts, tax-forfeited land sold under a contract for deed, and court judgments under Minnesota Statutes, Chapter 278.	279.03, subd. 2	279.37, subd. 2				Unaffected by legal holiday or weekends.	DOR	Interest Rate Delinquent Tax
November 1	S		An additional penalty of 4 percent accrues on the unpaid second half of personal property taxes for property located on leased government land, bringing the total penalty for the second half up to 8 percent. If both halves remain unpaid, the total penalty is 10 percent.	277.01, subd. 1	279.01, subd. 1				Unaffected by legal holiday or weekends.	Treasurer	Personal Property Tax Delinquent Tax
November 1	S		An additional penalty of 4 percent accrues on the unpaid second half non-farm real property tax, bringing the total penalty up to 6 percent for homestead property and cabins. Additional penalty of 8 percent for non-homestead property, with the total penalty equal to 10 percent.	279.01, subd. 1					Unaffected by legal holiday or weekends.	Treasurer	Real Property Tax Delinquent Tax
November 1	S		Deadline to apply to for the Senior Citizens' Property Tax Deferral program beginning in the following year.	290B.04, subd. 1						Taxpayer	Taxpayer Special
November 2-4	S	Within 14 business days after Oct. 15	Last day for the county treasurer to pay the treasurer of each school district within the county the remaining 50 percent of its proportionate share of estimated property tax collections, the remaining 50 percent of its proportionate share of the estimated collections of other taxes and service charges (if applicable) on the property tax statements, and the remaining 50 percent of its second half taconite homestead credit or first half supplemental taconite homestead credit, from the May 20 settlement date to October 20.	270.96, subd. 3	273.136, subd. 4	273.1391, subd. 3	276.111			Treasurer	Settlement
November 3	S	At least 60 days prior to January 2 of the following year.	Last day for a property owner to apply for deferment of taxes and assessment for the next taxes payable year under the Open Space Law.	273.112, subd. 6					Unaffected by legal holiday or weekends.	Taxpayer	Taxpayer Special
November 11	S	After November 10 and on or before November 24	First day that the county treasurer may deliver the parcel-specific notices of proposed property taxes payable in the following taxes payable year that have been prepared by the county auditor.	275.065, subd. 3					Unaffected by legal holiday or weekends.	Treasurer	TNT
November 15	S	See also June 15.	Last day for the county treasurer of a county within the seven-county metropolitan area having a total tax on contribution value in excess of the total levy on distribution value to pay the second half of the excess to the other counties in accordance with the administrative auditor's certification. (A requirement under the Fiscal Disparity Law.)	473F.08, subd. 7a					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Treasurer	Fiscal Disparity
November 15	S	See also June 15.	Last day for the county treasurer of a county within the taconite tax relief area having a total tax on contribution value in excess of the total levy on distribution value to pay the second half of the excess to the other counties in accordance with the administrative auditor's certification. (A requirement under the Taconite Tax Relief Area Fiscal Disparities Law.)	276A.06, subd. 8					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Treasurer	Fiscal Disparity



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Date	Statutory/ Administrative	Comments on Date	Description	Minnesota Statute	Minnesota Statute	Minnesota Statute	Minnesota Statute	Minnesota Statute	Legal Holiday/ Weekends	Responsibility	Subject Matter
November 15	S		Last day to pay the second half of manufactured home personal property taxes without penalty.	273.125, subd. 3					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Taxpayer	Personal Property Tax
November 15	S		Last day to pay the second half of farm real property taxes without penalty. This includes all split-class parcels that are part agricultural.	279.01, subd. 3					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Taxpayer	Real Property Tax
November 16	S	One day after due date.	Unpaid second half of manufactured home personal property taxes become delinquent, and an 8 percent penalty accrues.	273.125, subd. 3					Unaffected by legal holiday or weekends.	Treasurer	Personal Property Tax Delinquent Tax
November 16	S		A penalty accrues on the unpaid second half installment of farm real property taxes at the rate of 2 percent if homestead or 4 percent if non-homestead.	279.01, subd. 3					Unaffected by legal holiday or weekends.	Treasurer	Real Property Tax Delinquent Tax
November 24	S		Last day that the county treasurer may deliver the parcel-specific notices of proposed property taxes payable in the following taxes payable year that have been prepared by the county auditor.	275.065, subd. 3					Unaffected by legal holiday or weekends.	Treasurer	TNT
November 25	S		Cut-off date for the levies used in determining (1) the areawide portion of a governmental unit's levy for the previous year (determined in the following levy year), and (2) the areawide tax rate for commercial-industrial property in the following levy year. Levy changes certified after this date are not recognized for these calculations in the following levy year. If the governmental unit's levy is not certified by this date, the previous year's levy is used for the fiscal disparity calculations in the following levy year. Levy changes certified after this date are to be taken into account as adjustments in the calculations made in the second subsequent levy year. Applies to governmental units within the seven-county metropolitan area. (A requirement under the Fiscal Disparity Law.)	473F.11, subd. 1, 2, 3, 4					Unaffected by legal holiday or weekends.	Auditor	Fiscal Disparity
November 25 - December 30	S		Counties, school districts, cities over 500 population, and metropolitan special taxing districts hold their meetings on their proposed total budgets (current school year budget in the case of school districts) and proposed property tax levies for the next taxes payable year. The meeting may be part of a taxing authorities regularly scheduled meeting but the meeting must be held after 6:00 PM and the public must be allowed to speak. The levy may also be adopted as part of this meeting or at a later meeting prior to December 30.	275.065, subd. 3					Unaffected by legal holiday or weekends.	Local	TNT
November 27	S	Or 3 days after receipt of notice, if later.	Last day for owners of class 4 rental residential property to post or mail to renters, tenants, or lessees a copy of the parcel-specific notice of proposed property taxes.	275.065, subd. 3(h)					Unaffected by legal holiday or weekends.	Taxpayer	TNT
November 30	S		Last day for a municipality to certify special assessments, service charges within a special service district, qualifying unpaid service charges, and special taxes of a tax increment financing special taxing district, to the county auditor for the following taxes payable year.	429.061, subd. 3	429.101	428A.05	469.175		Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Local	Levy
November 30	S		Last day for the county auditor to send a notice to the property owner/taxpayer of the installment due under a confession of judgment.	279.37, subd. 6					Unaffected by legal holiday or weekends.	Auditor	Real Property Delinquent Tax
November 30- December 2	S	Within 10 business days after November 15; day may vary if day after Thanksgiving is a non-working day	Last day for the county treasurer to pay the treasurer of each school district within the county its proportionate share of estimated property tax collections, and its proportionate share of the estimated collections of other taxes and service charges, if applicable on the property tax statements, from October 20 to November 20.	270.96, subd. 3	276.11					Treasurer	Settlement
November 30- December 2	S	Within 10 business days after November 15; day may vary if day after Thanksgiving is a non-working day	Last day for the county treasurer to pay the treasurer of each taxing district (except school districts) its proportionate share of estimated property tax collections and its proportionate share of the estimated collections of other taxes and service charges (if applicable) on the property tax statements from the May 20 settlement date to November 20, as well as the second half of the district's taconite homestead credit or first half supplemental taconite homestead credit.	270.96, subd. 3	273.136, subd. 4	273.1391, subd. 3	276.111			Treasurer	Settlement



PROPERTY TAX DUE DATES FOR COUNTY AUDITORS AND TREASURERS

Date	Statutory/ Administrative	Comments on Date	Description	Minnesota Statute	Minnesota Statute	Minnesota Statute	Minnesota Statute	Minnesota Statute	Legal Holiday/ Weekends	Responsibility	Subject Matter
November 30- December 2	S	<i>Within 10 business days after November 15; day may vary if day after Thanksgiving is a non-working day</i>	Last day for the county treasurer to pay the Commissioner of Revenue the state share of contamination taxes collected from the May 20 settlement date to November 20.	270.96, subd. 3	276.11					Treasurer	Settlement
December 1	S		Deadline for the county auditors of Aitkin, Itasca, and St. Louis counties to certify to the Department of Revenue an estimate of the total amount of supplemental taconite homestead credit to be paid in the following taxes payable year.	273.1391, subd. 3					Unaffected by legal holiday or weekends.	Auditor	Credits
December 1	S		An additional penalty of 1 percent accrues on the unpaid second half of personal property taxes for property located on leased government land, bringing the penalty up to 9 percent. If both halves remain unpaid, the total penalty is 10.5 percent.	277.01, subd. 1	279.01, subd. 1				Unaffected by legal holiday or weekends.	Treasurer	Personal Property Tax Delinquent Tax
December 1	S		An additional penalty accrues on the unpaid second half of real property taxes (both farm and non-farm) at the rate of 5 percent if homestead or a cabin, or 9 percent if non-homestead (and not a cabin), bringing the total penalty up to 6.5 percent for homestead and cabin property and 10.5 percent for all other non-homestead property.	279.01, subd. 1, 3					Unaffected by legal holiday or weekends.	Treasurer	Real Property Tax Delinquent Tax
December 1	S		Deadline for the Department of Revenue to certify to the county auditor, in the year of initial application, certain information relating to qualifying homestead property within the county for new participants enrolled in the Senior Citizens' Property Tax Deferral Program, including the property's annual maximum property tax amount and the maximum allowable deferral.	290B.05, subd. 2					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	DOR	Taxpayer Special
December 3	S		Last day for the county treasurer to pay the State of Minnesota the estimated state property tax collections for the period ending November 20. This includes the state tax on transmission and distribution lines.	273.42, subd. 3	276.112				Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (270C.39, 645.151)	Treasurer	Settlement
December 15	S		Last day for a property owner to apply for homestead classification.	273.124, subd. 9					Timely if done the next succeeding day which is not a Saturday, Sunday, or legal holiday. (645.151)	Taxpayer	Assessment
December 26	S	<i>See also July 20</i>	Deadline for the Department of Revenue to pay the second half of the following aid programs to counties, cities, towns, and special taxing districts: County Program Aid, Local Government Aid, Town Aid, Out-of-Home Placement Reimbursement Aid, Aquatic Invasive Species Prevention Aid, Riparian Protection Aid, and Disparity Reduction Aid.	273.1385	477A.015	477A.0124			Unaffected by legal holiday or weekends.	DOR	Aids
December 26	S	<i>See also October 31</i>	Deadline for the Department of Revenue to pay the second half installment of the reimbursement for the residential homestead market value credit and the agricultural homestead market value credit to the counties, cities, towns, and special taxing districts. In addition, this payment includes the entire reimbursements related to tax increments, and the entire reimbursements related to manufactured home homesteads.	273.1384, subd. 4					Unaffected by legal holiday or weekends.	DOR	Credits
December 26	S	<i>See also July 20.</i>	Deadline for the Department of Revenue to pay the second half of the supplemental taconite homestead credit to the county treasurers of Aitkin, Itasca, and St. Louis counties.	273.1391, subd. 3	477A.015				Unaffected by legal holiday or weekends.	DOR	Credits
December 26	S		Deadline for the payment from the Department of Revenue of the following credits to qualifying local units of government (excluding school districts): disparity reduction credit, disaster credit, local option disaster credit, ag. preserves/co. conservation credit, bovine TB credit, and prior year adjustment credits.	273.119, subd. 2	469.171, subd. 7a	473H.10, subd. 3			Unaffected by legal holiday or weekends.	DOR	Credits
December 28-30	S	<i>Five business days after December 20</i>	Deadline for county boards, school districts, cities, and special taxing districts to certify their final property tax levies to the county auditor (home county auditor in the case of joint districts). Also the deadline for a town to certify its final property tax levy to the county auditor if its levy was modified at a special town meeting held after September 30. No extensions are granted.	275.07, subd. 1						Local	Levy
December 28-30	S	<i>Five business days after December 20 (at the same time as certifying final levy under 275.07, subd. 1)</i>	Deadline for counties, cities with a population of 500 and over, school districts, certain metropolitan special taxing districts, and fire protection and emergency medical services special taxing districts under 144F to certify their compliance with truth-in-taxation law to the Department of Revenue (Form TNT).	275.065, subd. 7						County Local	TNT



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Date	Statutory/ Administrative	Comments on Date	Description	Minnesota Statute	Minnesota Statute	Minnesota Statute	Minnesota Statute	Minnesota Statute	Legal Holiday/ Weekends	Responsibility	Subject Matter
December 30	S		The deadline for counties and cities with a population over 2,500 to submit the Property Tax Levy Report for the following taxes payable year to the Department of Revenue.	275.62, subd. 1					Unaffected by legal holiday or weekends.	County Local	Levy
December 31	S		Last day for a county to submit a copy of its guidelines for use of the aquatic invasive species prevention aid proceeds to the Department of Natural Resources	477A.19, subd. 3					Unaffected by legal holiday or weekends.	County	Aids
December 31	S		Last day for county assessor to send changes in valuations or classifications resulting from corrections of clerical errors or extension of homestead treatment to the county board. (No later than December 31 of the assessment year.)	274.01, subd. 1					Unaffected by legal holiday or weekends.	Assessor	Assessment
December 31	S		Last day to remove from the assessment rolls that property which has become tax-forfeited, and to add to the assessment rolls any tax-forfeited property that has been repurchased or sold. (No later than December 31 of the assessment year.)	272.02, subd. 38					Unaffected by legal holiday or weekends.	Assessor	Assessment
December 31	S		Last day for the county treasurer to mail a notice of delinquent taxes to each manufactured homeowner who has let a part or all of his/her manufactured home taxes for the current taxes payable year go delinquent.	277.17, subd. 1					Unaffected by legal holiday or weekends.	Treasurer	Personal Property Delinquent Tax
December 31	A		Last day for the county treasurer to mail a notice of delinquent taxes to each owner of personal property (other than manufactured homes) who has let a part or all of his/her personal property taxes for the current taxes payable year go delinquent. (Not required by statute, but recommended by the Department of Revenue. See the "Delinquent Personal Property Tax Manual" for further explanation.)							Treasurer	Personal Property Delinquent Tax
December 31	S		Deadline for the payment of an installment to the county auditor under a confession of judgment. (Appears to be a fixed date that does not effectively move to the next business day.)	279.37, subd. 2					Unaffected by legal holiday or weekends.	Taxpayer	Real Property Delinquent Tax