

1.1 A bill for an act

1.2 relating to taxation; property; modifying method of payment of property taxes
1.3 and delinquent property taxes; amending Minnesota Statutes 2008, sections
1.4 276.02; 279.025.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2008, section 276.02, is amended to read:

1.7 **276.02 TREASURER TO BE COLLECTOR.**

1.8 The county treasurer shall collect all taxes extended on the tax lists of the county
1.9 and the fines, forfeitures, or penalties received by any person or officer for the use of
1.10 the county. The treasurer shall collect the taxes according to law and credit them to the
1.11 proper funds. This section does not apply to fines and penalties accruing to municipal
1.12 corporations for the violation of their ordinances that are recoverable before a city justice.
1.13 Taxes, fines, interest, and penalties must be paid with United States currency or by check
1.14 or electronic means, including but not limited to an e-check, direct debit, or money order
1.15 drawn on a bank or other financial institution in the United States. The county board may
1.16 by resolution authorize the treasurer to impose a charge for any dishonored checks: or
1.17 electronic payments. All charges for dishonored payment of property taxes become a lien
1.18 on the property in the same manner as all other fines, forfeitures, and penalties.

1.19 The county board may, by resolution, authorize the treasurer and/or other designees
1.20 to accept payments of real property taxes by credit card provided that a fee is charged for
1.21 its use. The fee charged must be commensurate with the costs assessed by the card issuer.
1.22 If a credit card transaction under this section is subsequently voided or otherwise reversed,
1.23 the lien of real property taxes under section 272.31 is revived and attaches in the manner
1.24 and time provided in that section as though the credit card transaction had never occurred,

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2.1 and the voided or reversed credit card transaction shall not impair the right of a lienholder
2.2 under section 272.31 to enforce the lien in its favor.

2.3 **EFFECTIVE DATE.** This section is effective for property taxes payable in 2011
2.4 and thereafter.

2.5 Sec. 2. Minnesota Statutes 2008, section 279.025, is amended to read:

2.6 **279.025 PAYMENT OF DELINQUENT PROPERTY TAXES, SPECIAL**
2.7 **ASSESSMENTS.**

2.8 Payment of delinquent property tax and related interest and penalties and special
2.9 assessments shall be paid with United States currency or by check or electronic means,
2.10 including but not limited to an e-check, direct debit, or money order drawn on a bank or
2.11 other financial institution in the United States.

2.12 **EFFECTIVE DATE.** This section is effective for property taxes payable in 2011
2.13 and thereafter.