

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 2375

**DATE:** April 25, 2005

**Version:** As introduced

**Authors:** Otremba and others

**Subject:** Property taxation; requiring notification of tax delinquency in certain cases

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### Overview

Requires the county auditor to send a special notification to all owners of homestead property whose taxes have been delinquent for two years. The notice serves to make the taxpayer more aware of the delinquencies, of potential options for dealing with the delinquencies, and of how long it will take before the property will forfeit if the taxes are not paid or an installment plan not initiated. Effective for property tax delinquencies beginning January 1, 2006.

#### Section

- 1 Notification to homestead property owners; tax delinquency.** Requires the county auditor to notify all owners of homestead property whose taxes are currently delinquent and were also delinquent in the preceding calendar year. Provides that the notification must be mailed sometime between June 1 and August 1 in the year following the second year that the property taxes were not paid.

Requires the notification to contain:

- a telephone number and an e-mail address for the auditor's office to make it easy for a taxpayer to contact the county to discuss any questions relating to the delinquency;
- a list of various assistance programs and other options that might be available to the taxpayer to help pay the delinquent taxes, including the senior citizen's property tax

**Section**

deferral, partial property tax payments, confession of judgment, etc.;

- information about the property tax refund and the additional property tax refund (targeting) that may be available once the delinquent taxes are paid; and
- the number of years before the property will forfeit if the taxes are not paid.

Currently, the law requires the county auditor/treasurer to publish notices of delinquent taxes in the newspaper, and under certain circumstances to mail/serve notices directly to the taxpayer. The notification under this bill is in addition to any other notice and is only required on homestead property. The bill requires this extra notice to be mailed between June 1 and August 1, which is a time when taxpayers ordinarily don't get valuation notices, TnT proposed notices, or property tax statements from the county. Hence, the notice may get more attention because of its timing. It should be noted that some counties already provide a notification somewhat similar to what is proposed in this bill, even though it is not required.

Effective for property tax delinquencies beginning January 1, 2006, provided that for calendar year 2006, the county auditor shall notify the owners of each homestead property in the county that has been delinquent for two or more years.