

1.1 A bill for an act
1.2 relating to taxation; due dates for tax imposed on rural vacant land; amending
1.3 Minnesota Statutes 2016, section 279.01, subdivision 3.

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

1.5 Section 1. Minnesota Statutes 2016, section 279.01, subdivision 3, is amended to read:

1.6 Subd. 3. **Agricultural property.** ~~(a)~~ In the case of class 1b agricultural homestead, class
1.7 2a agricultural homestead property, ~~and~~ class 2a agricultural nonhomestead property, and
1.8 class 2b rural vacant land, no penalties shall attach to the second one-half property tax
1.9 payment as provided in this section if paid by November 15. Thereafter for class 1b
1.10 agricultural homestead and class 2a homestead property, on November 16 following, a
1.11 penalty of six percent shall accrue and be charged on all such unpaid taxes and on December
1.12 1 following, an additional two percent shall be charged on all such unpaid taxes. Thereafter
1.13 for class 2a agricultural nonhomestead property and class 2b rural vacant land, on November
1.14 16 following, a penalty of eight percent shall accrue and be charged on all such unpaid taxes
1.15 and on December 1 following, an additional four percent shall be charged on all such unpaid
1.16 taxes.

1.17 If the owner of class 1b agricultural homestead or class 2a agricultural property receives
1.18 a consolidated property tax statement that shows only an aggregate of the taxes and special
1.19 assessments due on that property and on other property not classified as class 1b agricultural
1.20 homestead or class 2a agricultural property, the aggregate tax and special assessments shown
1.21 due on the property by the consolidated statement will be due on November 15.

1.22 ~~(b) Notwithstanding paragraph (a), for taxes payable in 2010 and 2011, for any class 2b~~
1.23 ~~property that was subject to a second-half due date of November 15 for taxes payable in~~

2.1 ~~2009, the county shall not impose, or if imposed, shall abate penalty amounts in excess of~~
2.2 ~~those that would apply as if the second half due date were November 15.~~

2.3 **EFFECTIVE DATE.** This section is effective after June 30, 2017.