

Delinquent Tax Procedures

APPENDIX 70

Delq.ck1.doc

For the Year 200X Delinquent Taxes Payable for the Year 200X-1

PROCEDURE	DATE
<p>Delinquent Tax List to Court Administrator (ASAP after Feb 1 but no later than February 15th) with court.aff Save copy for us. Print only Delq. Tax and Penalties (no interest) Statues require only previous year delq. Parcels Get "Notice of Delq. Tax" from court (Get ASAP at least by Feb 20 so we can mail with Delq. Letters) Per Red Book Sec 6130 Addresses not required Use for Published delq. Tax list. Also REAL.TAX</p>	
<p>Mail Delq Tax Letters W/ Court Admin Signed "Notice of Delq. Tax" (See Above) (Get Notice from courts ASAP so we can mail with Delq Tax Letters but no later than by Feb 20) Mail to each property owner, taxpayer of record, and interested parties. Due by Feb 28th, interest to 2/28 and no costs. If letters are mailed with the courts Notice this meets MN§ 279.091 requirements</p>	
<p>Deliver "Affidavit of Mailing" to the District Court Admin. delq.aff</p>	
<p>Delinquent Tax List & Court's Notice to Publisher (at least 20 days prior to Publication) Addresses are not necessary MN§ 279.09 Per MN§ 279.06 tell the publisher to add headings at the top of each column. Use caps & small case letters. Per MN§ 279.09 use same list as judgment to courts (See Red Book Sec 6130 Addresses not required) also see 2003 paper in file 4 correct Tax, penalties, interest & costs thru 3/31/XX Give publisher requirements to receive payment (Publish first printing by March 20th ' print twice-one week between)(see 2003 paper in file)</p>	
<p>Proof Delq. Tax List for Publication Proof Courts Notice w/ courts current year notice</p>	
<p>Publisher delivers "Affidavit of Publication" and 3 copies of each newspaper to court admin. We send an updated list of peoples delq balances to court (21 days after 2nd Publication) Get Copy of Tax Judgment from Court Admin 'retaxjdg' Required no later than APRIL 23RD MN§ 279.13</p>	
<p>Delinquent real property still delq is "bid in for state" on the 2nd Monday in May by Auditor Print only Delq. Tax and Penalties (no interest) Statues require only previous year delq. Parcels</p>	
<p>Get Cert. of Pub. from Atty Pursuant to MN§ 279.12 (BEFORE PAYING PUBLISHER)</p>	
<p>When above is completed Payment can be made to publisher</p>	