

1.1 A bill for an act  
1.2 relating to taxation; property; providing for abatement of penalties for late payment  
1.3 of taxes; amending Minnesota Statutes 2016, section 279.01, subdivision 2.

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

1.5 Section 1. Minnesota Statutes 2016, section 279.01, subdivision 2, is amended to read:

1.6 Subd. 2. **Abatement of penalty.** (a) The county board may, with the concurrence of the  
1.7 county treasurer, delegate to the county treasurer the power to abate the penalty provided  
1.8 for late payment of taxes in the current year. Notwithstanding section 270C.86, if any county  
1.9 board so elects, the county treasurer may abate the penalty on finding that the imposition  
1.10 of the penalty would be unjust and unreasonable.

1.11 (b) The county treasurer shall abate the penalty provided for late payment of taxes in  
1.12 the current year if the property tax payment is delivered by mail to the county treasurer and  
1.13 the envelope containing the payment is postmarked by the United States Postal Service  
1.14 within one business day of the due date prescribed under this section, but only if the property  
1.15 owner requesting the abatement has not previously received an abatement of penalty for  
1.16 late payment of tax under this paragraph.

1.17 **EFFECTIVE DATE.** This section is effective for property taxes payable in 2018 and  
1.18 thereafter.