



TAX POLICY
ABATEMENT OF PENALTY
BROWN COUNTY, MINNESOTA

POLICY: The Brown County Board of Commissioners delegates the power to abate the penalty provided for late payment of taxes in the current year. The County Auditor-Treasurer may abate the penalty on finding that the imposition of the penalty would be unjust and unreasonable per M.S. 279.01 Subd 2.

Definition: Abatement of penalty - A reduction in the amount of penalty on taxes not paid by the statutory due date.

Allowable Abatements:

Clerical Error - A posting error made during the collection process that would result in the late payment of taxes. Failure of the US Postal Service to deliver a tax payment timely, where the Service will admit in writing of such error, falls within this definition.

Hardship - A tragedy or casualty suffered by the taxpayer, where sufficient documentation can be provided that results in the late payment of taxes. Hardship abatements of penalty are only effective for 60 days after a due date. Hardships are limited to the following:

- Death/extreme illness of taxpayer or in the immediate family within three days of the due date.
- Accident occurring within one business day of the due date.
- Destructive fire within one business day of the due date.
- Household wage earner was laid off due to business closure.
- Business ordered closed by Executive Order of the Governor.

One Time Abatements of Penalty and Interest - A taxpayer with an extended history (5 years or more) of consistently making timely property tax payments, who for a significant and substantive reason, to be explicitly defined and authenticated to the Department, may be eligible for a one (1) time abatement of penalty and interest if the Department determines that the abatement should be granted in the interests of justice and fairness. The one time abatement shall be allowed only **once** per taxpayer, whether single or with others, and not per parcel. The request for a one time penalty and interest abatement, plus the entire tax payment due, is required to be made within thirty (30) days following notification of the unpaid tax amount.

PROCEDURE:

Taxpayer will be required to fill out an abatement of penalty request form that must be signed by the Auditor-Treasurer or the Asst. Auditor-Treasurer for the abatement to be valid.

Policy approved: May 25, 2010 by board action

Policy revised: April 28, 2020 by board action