

**MINNESOTA - REVENUE**  
**ACCUMULATED INTEREST RATES ON DELINQUENT PROPERTY TAXES PAID IN CALENDAR YEAR 2012**

Year Taxes Payable	Year Taxes Became Delinquent	If Paid in The Month of:												Annual Rate
		January 2012	February 2012	March 2012	April 2012	May 2012	June 2012	July 2012	August 2012	September 2012	October 2012	November 2012	December 2012	
2011	2012	0.8333	1.6667	2.5000	3.3333	4.1667	5.0000	5.8333	6.6667	7.5000	8.3333	9.1667	10.0000	10.0000
2010	2011	10.8333	11.6667	12.5000	13.3333	14.1667	15.0000	15.8333	16.6667	17.5000	18.3333	19.1667	20.0000	10.0000
2009	2010	20.8333	21.6667	22.5000	23.3333	24.1667	25.0000	25.8333	26.6667	27.5000	28.3333	29.1667	30.0000	10.0000
2008	2009	30.8333	31.6667	32.5000	33.3333	34.1667	35.0000	35.8333	36.6667	37.5000	38.3333	39.1667	40.0000	10.0000
2007	2008	40.8333	41.6667	42.5000	43.3333	44.1667	45.0000	45.8333	46.6667	47.5000	48.3333	49.1667	50.0000	10.0000
2006	2007	50.8333	51.6667	52.5000	53.3333	54.1667	55.0000	55.8333	56.6667	57.5000	58.3333	59.1667	60.0000	10.0000
2005	2006	60.8333	61.6667	62.5000	63.3333	64.1667	65.0000	65.8333	66.6667	67.5000	68.3333	69.1667	70.0000	10.0000
2004	2005	70.8333	71.6667	72.5000	73.3333	74.1667	75.0000	75.8333	76.6667	77.5000	78.3333	79.1667	80.0000	10.0000
2003	2004	80.8333	81.6667	82.5000	83.3333	84.1667	85.0000	85.8333	86.6667	87.5000	88.3333	89.1667	90.0000	10.0000
2002	2003	90.8333	91.6667	92.5000	93.3333	94.1667	95.0000	95.8333	96.6667	97.5000	98.3333	99.1667	100.0000	10.0000
2001	2002	100.8333	101.6667	102.5000	103.3333	104.1667	105.0000	105.8333	106.6667	107.5000	108.3333	109.1667	110.0000	10.0000
2000	2001	110.8333	111.6667	112.5000	113.3333	114.1667	115.0000	115.8333	116.6667	117.5000	118.3333	119.1667	120.0000	10.0000
1999	2000	120.8333	121.6667	122.5000	123.3333	124.1667	125.0000	125.8333	126.6667	127.5000	128.3333	129.1667	130.0000	10.0000
1998	1999	130.8333	131.6667	132.5000	133.3333	134.1667	135.0000	135.8333	136.6667	137.5000	138.3333	139.1667	140.0000	10.0000
1997	1998	140.8333	141.6667	142.5000	143.3333	144.1667	145.0000	145.8333	146.6667	147.5000	148.3333	149.1667	150.0000	10.0000
1996	1997	150.8333	151.6667	152.5000	153.3333	154.1667	155.0000	155.8333	156.6667	157.5000	158.3333	159.1667	160.0000	10.0000
1995	1996	160.8333	161.6667	162.5000	163.3333	164.1667	165.0000	165.8333	166.6667	167.5000	168.3333	169.1667	170.0000	10.0000
1994	1995	170.8333	171.6667	172.5000	173.3333	174.1667	175.0000	175.8333	176.6667	177.5000	178.3333	179.1667	180.0000	10.0000
1993	1994	180.8333	181.6667	182.5000	183.3333	184.1667	185.0000	185.8333	186.6667	187.5000	188.3333	189.1667	190.0000	10.0000
1992	1993	190.8333	191.6667	192.5000	193.3333	194.1667	195.0000	195.8333	196.6667	197.5000	198.3333	199.1667	200.0000	10.0000

- Notes:
- (1) The interest rate for any given month is the same regardless of when the delinquent tax is paid during that month.
  - (2) Interest is calculated from January 1 of the year following the year in which the taxes were payable.
  - (3) Beginning January 1, 1991, the interest rate is the adjusted prime rate charged by banks. This rate cannot be less than 10% or more than 14%. From January 1, 1982 through December 31, 1990, the interest rate was the floating rate based on the secondary market yield on one year United States treasury bills. Through December 31, 1989, this rate could not be less than 8%.

Prepared by: Minnesota Revenue  
Property Tax Division  
December 14, 2011