

CHAPTER 282

TAX-FORFEITED LAND SALES

282.01 CLASSIFICATION OF TAX-FORFEITED LANDS.

HISTORY. 1935 c. 386 s. 1; Ex. 1936 c. 105 s. 1; 1939 c. 328 s. 1; M. Supp. s. 2139-15; 1941 c. 394 s. 1; 1941 c. 511; 1943 c. 37 s. 1; 1943 c. 204 ss. 1, 2; 1943 c. 627 ss. 1 to 3; 1945 c. 99 s. 1; 1945 c. 150 ss. 1, 2; 1945 c. 574 s. 1.

Ordinances attempting to recoup losses of city on special improvements (sewer and water mains) assessed against a parcel of land forfeited to the state, by imposing on the purchaser from the state a connection fee equal to the uncollected assessment, are invalid. *Fortman v City of Mpls.*, 212 M 340, 4 NW(2d) 349.

County cannot sell or lease reverted state lands. OAG Aug. 8, 1935 (983d).

There is no irreconcilable conflict between sections 282.01 to 282.13, and Laws 1933, Chapter 407, and there was no implied repeal. OAG April 4, 1936 (425a).

Laws 1933, Chapter 407, does not repeal Laws 1931, Chapter 156, and Laws 1935, Chapter 386, does not repeal Laws 1931, Chapter 156, nor Laws 1933, Chapter 407. 1936 OAG 403, Oct. 26, 1936 (412a-13).

Where the state has acquired absolute property the prior owner has no rights over other bidders at the sale. OAG May 28, 1937 (700d-28).

As soon as a first instalment has been made the purchaser is entitled to possession. OAG June 30, 1937 (525); OAG May 23, 1938 (425a).

Registered lands may be sold under this act. OAG March 11, 1938.

In bringing action for trespass, and in seizing and selling timber cut in trespass, procedure outlined in sections 90.02, 90.03, may be followed, though responsibility for supervision of tax-forfeited lands is a divided responsibility between the counties and the department of conservation. OAG April 29, 1938 (700a-9).

Municipalities may purchase tax-forfeited lands for park or other public purposes. OAG May 4, 1938 (425c-10).

County may buy tax-forfeited land for a gravel pit. 1938 OAG 407, March 24, 1938 (425c-10).

Public offers of persons bidding must be accepted by the auditor, but if there be no offer at public sale, auditor may sell at private sale at a price higher than the appraised value. OAG April 18, 1938 (425-18).

The commissioner of taxation is without authority to grant an easement over tax-forfeited lands. Possibly the county could do as does the state highway commission, that is, resort to condemnation proceedings. 1938 OAG 457, April 13, 1938 (700a-3).

The state deed contains no warranty, and the state is under no duty to defend rights of the purchaser. OAG April 25, 1938 (425i).

If a county board in the exercise of an informed and honest discretion determines that parcels of land offered for sale should be withdrawn from sale, a resolution to that effect may be adopted. 1938 OAG 459, June 7, 1938 (425e-5); OAG Oct. 4, 1938 (425i).

Where the state sells land not its property, there is no statutory reimbursement to the purchaser. OAG June 16, 1938 (425).

Where the state conveys registered land, an application for a new certificate may be made under section 508.67. OAG Sept. 14, 1938 (374j).

Where there is standing timber on tax-forfeited lands, the county cannot sell land until timber is appraised. A sale without such appraisal is void. 1940 OAG 8, May 1, 1940 (279).

Where land is not accessible except by trespass on property of others, the power of the county board to classify and divide tax-forfeited lands would permit

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segregation, appraisal and sale for the purpose of a highway right of way. 1940 OAG 133, July 6, 1939 (229e-3).

Purchasers desiring to be released from their contract may quitclaim to the state, and the land reverts to its presale status and is again listed for sale. OAG Feb. 24, 1939 (425B).

Where purchaser under Ex. Laws 1927, Chapter 88, defaults, the state may re-sell without notice under Laws 1935, Chapter 386. OAG April 29, 1939 (412a-17).

When land and timber thereon are sold together, the commissioner of conservation must appraise the timber, but has no power to prevent the sale; but where the timber is sold separately the commissioner may permit or prohibit the sale. OAG May 26, 1939 (525).

Where after the sale of tax-forfeited lands to a purchaser, the auditor spread an assessment covering ditch repairs performed before the land was forfeited. Held, the assessment should be canceled. The land is free from liability for maintenance expenses performed before the lands are forfeited. OAG May 26, 1942 (425c-3).

Procedure outlined for assessment of tax-forfeited lands for local improvements under Laws 1941, Chapter 394. 1942 OAG 310, Oct. 8, 1941 (425c-15).

There is no statutory authority for the issuance of a deed to a tract of tax-forfeited land until the entire amount payable under the contract with the state has been paid. 1942 OAG 313, Dec. 12, 1942 (425c).

The county board is denied the right to grant easements or permits to electric power lines over tax-forfeited lands. 1942 OAG 314, Aug. 21, 1941 (700A-3).

Laws 1941, Chapters 394, 511, construed and effect given to both. 1942 OAG 310, Oct. 8, 1941 (425c-15); 1942 OAG 316, June 25, 1941 (425c).

Owners who repurchase tax-forfeited lands pursuant to Laws 1939, Chapter 283, reacquired them free from any mineral reservation resulting from tax forfeiture. 1942 OAG 318, Jan. 13, 1942 (311F).

Lands released to the state for conservation purposes are not subject to repurchase by former owner. 1942 OAG 322, Oct. 27, 1941 (425c-13).

Liens for taxes levied by the auditor after land was sold on contract under Laws 1935, Chapter 386, and before the cancellation of the contract, were extinguished by operation of law upon such cancellation. 1942 OAG 323, Oct. 18, 1941 (407-H).

Resume of law governing and procedure under sections 282.01 to 282.13 relating to sale, extension of time, cancellation and similar. 1942 OAG 324, Sept. 12, 1941 (425c-6).

Sale of state trust fund lands under Laws 1935, Chapter 386, as amended, is void. The purchaser may file a claim with the county board for return of the money paid, and the claim if allowed may be paid out of the forfeited tax sale fund. 1942 OAG 327, July 11, 1941 (425c-1).

The commissioner of taxation on recommendation of the county board may convey conditional title of tax-forfeited lands to a governmental subdivision, with or without payment, if for an authorized public use. 1942 OAG 328, May 13, 1941 (130B).

Procedure in case of a voidable sale where the value of buildings on the tracts sold were disregarded in appraisal. 1942 OAG 329, Feb. 1, 1941 (425C).

Effect of Laws 1943, Chapter 627, upon the right to remove default after adoption of resolution canceling certificate. OAG Nov. 16, 1944 (425c-6).

An easement over tax-forfeited lands cannot be granted by tax commissioner. OAG March 6, 1945 (410b).

NON-CONSERVATION AREA

282.02 LIST OF LANDS OFFERED FOR SALE.

HISTORY. 1935 c. 386 s. 2; 1939 c. 328 s. 2; M. Supp. s. 2139-16.

Notice of sale may not refer to a posted list found in some other place or document but must describe each parcel. OAG March 25, 1937 (700a-8).

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Where tax-forfeited lands are leased pursuant to Laws 1935, Chapter 386, and repurchased pursuant to Ex. Laws 1937, Chapter 88, the purchaser is entitled to rents subsequently accruing, and to unsevered crops to which the state would be entitled if leased on share-crop basis. OAG Sept. 28, 1937 (412a-8).

Notices of expiration of redemption for 1932 taxes and notices required under Laws 1935, Chapter 386, should be published "in the official newspaper of the county" as designated pursuant to section 375.12. 1938 OAG 408, Jan. 5, 1938 (277a-10); OAG Sept. 2, 1938 (419).

Requirements as to contents of list with special reference to description and appraised values; and relating to filing, posting and publication. 1940 OAG 304, May 20, 1939 (425c-7); OAG June 5, 1939 (419B).

282.03 LIMITATIONS IN USE OF LANDS.

HISTORY. 1935 c. 386 s. 3; M. Supp. s. 2139-17.

The statute makes no provision for upkeep, repairs, insurance and similar expenses, on tax-forfeited lands. OAG June 14, 1937 (700a-9).

282.04 COUNTY AUDITOR MAY SELL HAY STUMPAGE, LEASE LANDS, AND SELL TIMBER.

HISTORY. 1935 c. 386 s. 4; 1939 c. 328 s. 3; M. Supp. s. 2139-18; 1943 c. 627 s. 4; 1945 c. 92 s. 1; 1945 c. 93 s. 1.

Lands occupied by the owner at time of forfeiture may not be leased during the time the owner may repurchase, but if vacant may be leased subject to rights of owner to repurchase. OAG Sept. 26, 1936 (700d-18).

Landowner repurchasing under section 281.41 has right of immediate possession over lessee under section 282.04. OAG March 25, 1937 (425b-5).

Rents and profits in case of repurchase of tax-forfeited lands. 1938 OAG 451, Sept. 28, 1937 (412a-8).

Receipts from leases or sales of tax-forfeited lands within state forests are to be distributed as are receipts from other lands in state forest areas. OAG May 26, 1938 (700a-9).

County auditor may sell timber products to relief office following proper advertisement, but not on shares. OAG Dec. 7, 1938 (425b-6).

Requirements as to contents of list with special reference to description and appraisal values; and relating to filing, posting and publication. 1940 OAG 304, May 20, 1939 (425c-7); OAG June 5, 1939 (419B).

The county board has no authority to grant easements or permits to electric power lines over tax-forfeited lands. 1942 OAG 314, Aug. 21, 1941 (700A-3).

Lease merely entitles lessee to use the surface. He is granted no right to dig or prospect for minerals. 1942 OAG 317, March 20, 1942 (311D-18).

282.05 PROCEEDS TO BE APPORTIONED.

HISTORY. 1935 c. 386 s. 5; M. Supp. s. 2139-19.

Receipts from leases or sales of tax-forfeited lands in state forests, are to be distributed as are receipts from other lands in state forest areas. OAG May 26, 1938 (700a-9).

How proceeds of tax-forfeited lands are used and apportioned by municipal subdivisions; when used to retire indebtedness and when credited to the general revenue fund. 1942 OAG 131, Sept. 2, 1942 (8-B).

Moneys derived from sale of tax-forfeited lands go into the general fund of the town. By unanimous vote the town board may transfer any surplus money in one fund to any other fund. 1942 OAG 132, June 6, 1942 (442a-23).

282.06 EXEMPTION OF CERTAIN LANDS.

HISTORY. 1935 c. 386 s. 6; M. Supp. s. 2139-20.

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Trust fund lands excepted by constitutional provision. 1936 OAG 427, Nov. 10, 1936 (407i).

Tax-forfeited lands within the boundaries of state forests created by Laws 1917, Chapter 448, Laws 1933, Chapter 419, and Laws 1935, Chapter 372, are not subject to sale under section 282.06. OAG Aug. 17, 1937 (700a-9).

282.07 AUDITOR TO CANCEL TAXES.

HISTORY. 1935 c. 386 s. 7; Ex. 1936 c. 105 s. 2; 1937 c. 326 s. 1; M. Supp. s. 2139-21.

The purpose of Laws 1933, Chapter 407, is to supplement sections 281.08 to 281.13, and to furnish a speedy and effective means by which forfeited lands might return to the tax rolls. *State ex rel v Monick*, 201 M 635, 277 NW 211; *State ex rel v Hubbard*, 203 M 113, 280 NW 9; *State v Aitkin Co. Lands*, 204 M 495, 284 NW 63.

After the property was sold to the state, the state became absolute owner, subject only to a trust in favor of the respective taxing subdivisions. Acting under the provisions of section 282.07, the county auditor canceled the lien of the city for the special improvements upon the lot in question, but in exchange for the lien the legislature has given the city prior claim on the proceeds. *Fortman v Minneapolis*, 212 M 343, 4 NW(2d) 349.

Except they be trust fund lands, land acquired for 1926, 1927 taxes, may be stricken from tax rolls upon forfeiture. OAG Sept. 26, 1936 (700d-18).

Comparison of and procedure under, and effect upon each by the others of Laws 1931, Chapter 156, Laws 1933, Chapter 407, Laws 1935, Chapter 386, and Laws 1935, Chapter 278. 1936 OAG 403, Oct. 26, 1936 (412a-13).

When tax-delinquent lands became forfeited for non-payment of taxes for 1926, 1927, 1928, 1929, taxes, tax liens, and special assessments should be canceled. The lands may be classified and appraised, but not sold or advertised for sale during the year following the date of forfeiture. 1936 OAG 427, Nov. 10, 1936 (407i); OAG March 25, 1937 (407).

Taxes may not be abated after forfeiture. 1938 OAG 412, Feb. 11, 1938 (414a-9).

Lands forfeited under section 281.18 cannot be redeemed or interest payments accepted under section 92.21. 1938 OAG 442, June 2, 1937 (425g).

Procedure upon repurchase by former owner. Resume. 1938 OAG 445, Feb. 25, 1938 (421a-23).

Lands repurchased pursuant to Ex. Laws 1937, Chapter 88, Section 1, were subject to personal property tax judgments. 1938 OAG 447, Jan. 18, 1938 (421a-8).

Terms and procedure of repurchase under Ex. Laws 1937, Chapter 88. 1938 OAG 449, Oct. 25, 1937 (425c-13).

Trust fund lands when forfeited become the absolute property of the state and the owner cannot repurchase. 1938 OAG 450, Aug. 11, 1937 (525); 1938 OAG 461, Dec. 28, 1937 (412a-10); OAG May 15, 1939 (200a); OAG June 9, 1939 (525).

One who repurchases under Laws 1933, Chapter 407, or Ex. Laws 1937, Chapter 88, buys clear of taxes or assessments, except for subsequent taxes, and he must also pay special assessments for 1937. 1938 OAG 451, Sept. 28, 1937 (412a-8).

Lands forfeited to the state are not subject to special assessments for local improvements. 1938 OAG 456, April 5, 1938 (700a-8); 1940 OAG 294, Feb. 15, 1940 (412a-26).

All unpaid city assessments and unpaid instalments for local assessments are canceled. 1938 OAG 458, June 30, 1937 (525).

After forfeiture, all ditch liens, delinquent or otherwise, must be canceled. OAG March 27, 1937 (425c-3); OAG March 23, 1938 (425b-5); OAG May 9, 1939 (921B).

The city council of Fergus Falls may not impose a "tapping" fee as a condition precedent to water and sewer main connections to tax-forfeited property. 1940 OAG 216, March 11, 1940 (62c).

Assessments for ditch repairs were erroneously spread against forfeited lands and should be canceled. 1942 OAG 309, May 26, 1942 (425c-3).

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State trust fund lands are not subject to and cannot be forfeited under Laws 1935, Chapter 386. 1942 OAG 327, July 11, 1941 (425c-1).

282.08 APPORTIONMENT OF PROCEEDS.

HISTORY. 1935 c. 386 s. 8; 1939 c. 328 s. 4; M. Supp. s. 2139-22; 1941 c. 394 s. 2.

In this case the net proceeds are apportioned by the county auditor, first, to the municipal subdivision having unpaid assessments against the land for special improvements; second, to retire bond issues levied against the land; and, third, if any still remain, to state and local taxing units in specified percentages. *Fortman v Minneapolis*, 212 M 342, 4 NW(2d) 349.

Owner of trust fund land certificate cannot confess judgment after his interest in the land has been forfeited. OAG Dec. 28, 1937 (412a-10).

Receipts from sales or leases on tax-forfeited lands within state forests are distributed as are receipts from land in other forest areas. OAG May 26, 1938 (700a-9).

No assessment should be made against tax-forfeited land. That part of the cost which corresponds with the benefits to the tax-forfeited land must be borne by the village unless and until the legislature provides for reimbursement. 1940 OAG 294, Feb. 15, 1940 (412a-26).

Details as to apportionment of proceeds from sale or lease of tax forfeited lands. 1942 OAG 131, Sept. 2, 1942 (8-B).

Liability of tax-forfeited lands as to special assessment. Method of submitting amount of assessment to county board. 1942 OAG 310, Oct. 8, 1941 (425c-15).

Local improvements after forfeiture. 1942 OAG 316, June 23, 1941 (425c).

282.09 FORFEITED TAX SALE FUND.

HISTORY. 1935 c. 386 s. 9; 1939 c. 328 s. 5; M. Supp. s. 2139-23; 1943 c. 472, s. 1; 1945 c. 158 s. 1; 1945 c. 294 s. 1.

The state must first acquire title before tax-forfeited land is sold or leased. OAG Sept. 19, 1935 (700d-2).

Payment of expenses of classification and appraisal may be made only out of forfeited tax sale fund. Should there be no money in the fund, a temporary loan may be obtained from the county revenue fund. 1936 OAG 357, Nov. 14, 1936 (700d-2).

Per diem and mileage is not payable to members of the board when the board acts in meeting or as a whole, but only where the member is on detailed service at the direction of the board. 1938 OAG 117, April 20, 1938 (124a).

In computing the \$1,200 limitation, mileage and other expenses should be excluded, "compensation" in this instance is identical with "salary". OAG May 26, 1939 (124L).

The net proceeds of leases of non-conservation lands should be disposed of as directed in Sections 282.05, 282.08; while the net proceeds of conservation land should be remitted directly to the state auditor. In case of non-conservation lands deductions to pay county board members, county auditor and expenses are first paid; while in case of conservation lands only the per diem of county commissioners are paid. OAG March 1, 1945 (107b-19).

282.10 REIMBURSEMENT OF PURCHASE PRICE IN CERTAIN CASES.

HISTORY. 1939 c. 328 s. 8; M. Supp. s. 2139-27L.

Under Laws 1941, Chapter 43, Section 1, providing that a landowner at the time of forfeiture of his property for taxes is given the right to repurchase if made prior to a given date "unless prior to the time of repurchase such parcel shall have been sold by the state as provided by law", held, a "taking" under condemnation is not a "sale" within the meaning of the repurchase act. *State ex rel v Flach*, 213 M 353, 6 NW(2d) 805.

The county auditor in the instant case should make no reimbursement of the tax-forfeited lands except upon a proper showing resulting in a court order. 1940 OAG 301, Sept. 12, 1939 (424a-16).

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282.11 APPLICATION.

HISTORY. 1939 c. 328 s. 9; M. Supp. s. 2139-27m.

282.12 ALL MINERALS RESERVED.

HISTORY. 1935 c. 386 s. 10; M. Supp. s. 2139-24.

The executive council may execute mineral leases on land acquired by the state under Laws 1927, Chapter 119, Section 3, as amended. OAG June 1, 1937 (928c-13).

County auditor cannot lease right to prospect or mine minerals. The executive council may do so under the provisions of section 93.14. 1942 OAG 317, March 20, 1942 (311D-8).

282.13 COUNTY LAND COMMISSIONER; COMPENSATION.

HISTORY. 1935 c. 386 s. 11; M. Supp. s. 2139-25; 1943 c. 627 s.-5.

282.131 POWERS AND DUTIES DELEGATED.

HISTORY. 1943 c. 627 s. 6.

• CONSERVATION AREA.

282.14 CLASSIFICATION OF FORFEITED LANDS.

HISTORY. 1939 c. 320 s. 1; M. Supp. s. 2139-27b.

The commissioner of conservation may make short term leases, but always subject to classification. OAG May 2, 1939 (983m).

Approval of commissioner is not required as to appraisal of lands on which there is no salable timber, but his approval is required for classification and sale. OAG July 22, 1939 (425).

An immaterial defect in reference to statute does not invalidate the notice. 1942 OAG 326, Nov. 14, 1941 (419B).

282.15 SALES OF FORFEITED LANDS.

HISTORY. 1939 c. 320 s. 2; M. Supp. s. 2139-27c; 1945 c. 381 s. 1.

The attorney general prescribes a form to be used re contract for a deed. OAG Aug. 19, 1939 (410B).

282.151 COMMISSIONER AUTHORIZED TO SELL CERTAIN LANDS.

HISTORY. 1945 c. 467 s. 1.

282.16 PUBLIC SALE; NOTICE.

HISTORY. 1939 c. 320 s. 3; M. Supp. s. 2139-27d; 1941 c. 59.

Sales must be made on the designated date or following days. In case of adjournment the reason for same should be announced publicly. After the close of the public sale, no land may be sold at private sale. OAG July 22, 1939 (425).

282.17 CANCELANATION OF CONTRACTS.

HISTORY. 1939 c. 320 s. 4; M. Supp. s. 2139-27e; 1945 c. 381 s. 2.

282.171 INSTALMENT PURCHASES BY PERSONS IN MILITARY SERVICE.

HISTORY. 1943 c. 341; 1945 c. 75 s. 1.

282.18 COUNTY AUDITOR TO LEASE LANDS.

HISTORY. 1939 c. 320 s. 5; M. Supp. s. 2139-27f.

282.19 COUNTY TREASURER TO COLLECT PAYMENTS.

HISTORY. 1939 c. 320 s. 6; M. Supp. s. 2139-27g; 1945 c. 466 ss. 1, 2.

282.20 MINERAL RIGHTS RESERVED.

HISTORY. 1939 c. 320 s. 7; M. Supp. s. 2139-27h.

282.21 CONVEYANCE.

HISTORY. 1939 c. 320 s. 8; M. Supp. s. 2139-27i.

282.22 NON-AGRICULTURAL LANDS TO BE RESERVED.

HISTORY. 1939 c. 320 s. 9; M. Supp. s. 2139-27j.

282.221 SALE OF FORFEITED LANDS.

HISTORY. 1935 c. 210 s. 1; M. Supp. s. 5620-13½, 13½a; 1941 c. 278 ss. 1, 2.

Subd. 1. Classification.

Analogous cases: State v Shevlin-Carpenter Co. 62 M 99, 64 NW 81 (timber sales); and White & Street Townsite Co. v. J. Neils Lbr. Co. 100 M 16, 110 NW 371 (swamp land sales); State v Red River Lbr. Co. 109 M 185, 123 NW 412 (trust fund lands); but see, State v Red River Lbr. Co. 157 M 7, 195 NW 495.

Subd. 2. Appraisal.

TIMBER APPRAISALS. Tax-forfeited land cannot be sold until the provisions for separate appraisal of timber and approval thereof have been complied with. 1940 OAG 8.

282.222 SALE.

HISTORY. 1935 c. 210 ss. 3 to 6; M. Supp. ss. 5620-13½b to 5620-13½e; 1939 c. 328 ss. 6, 7; 1941 c. 278 ss. 3 to 5.

Subd. 1. County auditor to hold.

Subd. 2. Sold for not less than appraised value.

Subd. 3. Who may purchase.

EFFECT OF FAILURE TO APPRAISE TIMBER THEREON. A sale of tax-forfeited land is rendered void where the timber thereon has not been separately appraised or where the appraisal has not been approved by the commissioner of conservation. 1940 OAG 8. See OAG Sept. 19, 1939.

Subd. 4. Terms.

282.223 TAXES CANCELED.

HISTORY. 1935 c. 210 s. 7; M. Supp. s. 5620-13½f.

282.224 STATE AUDITOR TO CONVEY PROPERTY.

HISTORY. 1935 c. 210 s. 8; M. Supp. s. 5620-13½g.

FORCE AND EFFECT OF PATENT, WHAT IS. A patent where regular on its face is conclusive evidence of the legal title. It may be defeated by showing want of title in the state or absolute want of power in the officer to issue it. McKinney v Bode, 33 M 450, 23 NW 851.

COLLATERAL ATTACK, WHEN ALLOWED. Being accorded the same effect as a patent, a certificate of sale when valid on its face cannot be attacked collaterally but only in a direct proceeding brought for that purpose. State v Red River

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Lbr. Co., 109 M 185, 123 NW 412 (school land sales). And see, McKinney v Bode, 33 M 450, 23 NW 851; but see, State v Red River Lbr. Co., 157 M 7, 195 NW 495.

Collateral attack will be allowed where there has been an absolute want of power in the official to act. State v Shevlin-Carpenter Co., 62 M 99, 64 NW 81 (a timber permit case).

282.225 MINERAL RIGHTS RESERVED.

HISTORY. 1935 c. 210 s. 9; M. Supp. s. 5620-13½h.

282.226 COUNTY TREASURER TO COLLECT FUNDS.

HISTORY. 1935 c. 210 s. 10; M. Supp. s. 5620-13½i; 1941 c. 278 s. 6.

282.23 SALE OF CERTAIN LANDS FORFEITED FOR TAXES IN 1926 AND 1927.

HISTORY. 1937 c. 272 s. 1; M. Supp. s. 2232-2.

282.241 REPURCHASE OF LAND AFTER FORFEITURE OF TAXES.

HISTORY. 1945 c. 296 s. 1.

282.251 SPECIAL ASSESSMENT REINSTATED UPON PURCHASE.

HISTORY. 1945 c. 296 s. 2.

282.261 DOWN PAYMENT; INSTRUMENTS.

HISTORY. 1945 c. 296 s. 3.

282.271 NOTICE OF PAYMENTS DUE.

HISTORY. 1945 c. 296 s. 4.

282.281 REPURCHASE SUBJECT TO EXISTING LEASES.

HISTORY. 1945 c. 296 s. 5.

282.291 PAYMENTS, WHERE MADE.

HISTORY. 1945 c. 296 s. 6.

282.301 RECEIPTS FOR PAYMENTS.

HISTORY. 1945 c. 296 s. 7.

282.311 EXCEPTIONS.

HISTORY. 1945 c. 296 s. 8.

282.321 LIMITATIONS.

HISTORY. 1945 c. 296 s. 9.

282.322 FORFEITED LANDS LIST.

HISTORY. 1945 c. 296 s. 10.

282.323 CAPITOL AREAS.

HISTORY. 1945 c. 296 s. 11.

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282.324 WHERE RIGHT OF REPURCHASE VESTS.

HISTORY. 1945 c. 296 s. 12.

282.33 LOST OR DESTROYED STATE DEEDS OF TAX-FORFEITED LANDS.

HISTORY. 1943 c. 195; 1945 c. 131 s. 1.

282.34 REINSTATEMENT OF AGREEMENT FOR PURCHASE OF CERTAIN TAX-FORFEITED LANDS.

HISTORY. 1943 c. 603.

282.35 REPURCHASE OF TAX-FORFEITED LANDS.

HISTORY. 1943 c. 164.

In the early history of the state the title passed without notice. The first requirement of notice is found in Laws 1877, Chapter 6, Section 37, which applied only to the assignee of the state prior to forfeiture. Laws 1889, Chapter 198, applied to the assignee of the state after forfeiture. The tax code, Laws 1902, Chapter 2, repealed all laws relating to notice. Laws 1905, Chapter 270 (281.14), made it necessary to give notice when land was sold by the state, but no provision that the state give notice. The notice was required of a purchaser only. The law so remained until the emergency laws were enacted beginning in 1933. Section 281.13 still applies to all cases prior to 1926. The old laws apply to all tax sales prior to 1926.

The emergency tax laws fall into three classes: (1) repurchase acts, the base act being laws 1933, Chapter 407; (2) redemption of forfeited land act, the base act being Laws 1935, Chapter 278; (3) confession of judgment acts, the base act being Ex. Laws 1936, Chapter 72.

As to the so-called repurchase acts, Laws 1933, Chapter 407, applied to lands forfeited to the state for 1926, 1927, taxes, provided the landowner acted within a year from the date of forfeiture. Laws 1937, Chapter 485, was applicable where land had been forfeited on account of unpaid taxes for years 1928, 1929, provided the application be made prior to December 31, 1937. Ex. Laws 1937, Chapter 88, applied to years 1926, 1927, 1928, 1929, 1930, provided the application was made prior to March 1, 1938. Laws 1939, Chapter 283, applied to certain lands, and provided the application be made prior to November 1, 1939. Laws 1941, Chapter 43, required that the application be made prior to November 1, 1941. Laws 1943, Chapter 164, required the application be made prior to Nov. 1, 1943. State ex rel v Monick, 201 M 635, 277 NW 211; State ex rel v Hubbard, 203 M 113, 280 NW 9; State v Aitkin Co. Lands, 204 M 495, 284 NW 63; Fortman v Minneapolis, 212 M 343, 4 NW(2d) 349; State ex rel v Flach, 213 M 353, 6 NW(2d) 805.