

## GENERAL PROPERTY TAXES

## CHAPTER 272

## GENERAL PROVISIONS RELATING TO TAXATION

NOTE: The power of the state to tax is limited by the fundamental laws. The Federal Constitution, Article 14, Section 1, provides that no state shall deny to any person within its jurisdiction the equal protection of its laws; and Article 4 of the compact in the Northwest Ordinance of 1787 provides for equal taxation of residents and non-residents, and prohibits taxation of federal property. The organic act establishing a territorial government for Minnesota contains no restrictions on taxation except that in Article 6 the limitations found in the compact are reiterated.

Under these wide powers the territorial legislature granted charters to certain railroads permitting payment of earnings taxes in lieu of a tax on property, and to certain municipalities permitting them to levy special taxes; and contracted with a few educational and other corporations, for certain considerations, to exempt their property from taxation, or commute the rate. A general ad valorem tax was laid upon real and personal property as classified.

Reacting against certain improvident acts of the territorial legislature, and attempting to profit by the experience of other states, Article 9 of the State Constitution, adopted October 13, 1857, was unnecessarily rigid and restrictive. The many attempts to escape from this rigidity are detailed in the list of proposed amendments beginning on page —. The struggle culminated in the creation of an interim tax study commission by the 1901 legislature; and based upon their report the wide open tax amendment, by incident rather than regularity, was ratified November 6, 1906. This superseded sections 1, 2, 3, 4, and an unnumbered section adopted November 3, 1896; released the legislature from hampering restrictions; and, together with later enabling amendments, constitutes the fundamental law upon which our tax structure rests. Except for charters granted and exemption contracts entered into in territorial days, there exist at this time no unpopular or unreasonable constitutional tax restrictions.

Situs of personal property for purposes of taxation: 3 MLR 217.

Taxability of seat in stock exchange; extra-territoriality. 6 MLR 169.

Right of states to tax national bank stocks. 6 MLR 219, 239, 253.

Jurisdiction to tax intangibles. 14 MLR 799; 15 MLR 741.

Continuity of interstate shipment as determining the state's power to tax articles moving in interstate commerce. 17 MLR 826; 18 MLR 363; 29 MLR 40.

Comparative tax burden as between corporations and partnerships. 23 MLR 506, 510.

**272.01 PROPERTY SUBJECT TO TAXATION.**

1. What taxable
2. Property of non-residents
3. Federal property
4. Interstate commerce

**1. What taxable**

Because of the provisions of section 272.31 the lien for real estate taxes effective in favor of the state as of May 1 does not take effect as between grantor and grantee until the first Monday in January of the succeeding year. Where taxes for 1936 are paid during 1937 by an owner who acquired the title in 1936 the pay-

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ment is deductible in the computation of his income tax for 1937. It is not a capital expenditure. *Spaeth v Hallam*, 211 M 156, 300 NW 600.

Section 281.10 requiring the county auditor to apportion a tax judgment so that an owner of a specific part of a parcel taxed as a whole can redeem pursuant to section 281.08, does not impose judicial functions upon an administrative officer and does not violate Minnesota Constitution, art. 3, s. 1. *State ex rel v Erickson*, 212 M 218, 3 NW(2d) 231.

While a tax is to be construed as prospective in operation in the absence of a clear expression to the contrary, in the instant case a tax on the premiums of insurance companies received "during the preceding calendar year" is not a license tax to continue in business during the following year but a tax on premiums for the year during which they were received. *State v Casualty Mut.* 213 M 220, 6 NW(2d) 800.

Validity of a property tax on airplanes is governed by the same principles as those relating to personal property generally; and under the facts appearing in the instant case, Minnesota was not prohibited by the requirements of due process from taxing the entire fleet of airplanes of the defendant owner domiciled in this state although some portion of the fleet was constantly and continuously in other states and so subject to tax there. The test is whether the planes and defendant, during the tax period, were subject to the sovereign power of this state and were receiving substantial benefits and protection under the government and laws of Minnesota. *State v N. W. Airlines*, 213 M 395, 7 NW(2d) 691.

Uniformity clause of the state constitution is not violated if the state legislature in exercise of its discretionary powers classifies as to subject matter of taxation, provided there is a difference constituting a reasonable ground for making a distinction between the subjects, and provided also the classification made bears a reasonable relation to a permitted end of governmental action. *State v Minnesota Federal*, 218 M 229, 15 NW(2d) 568.

A state may impose a tax on a foreign corporation commercially domiciled within its jurisdiction, based upon or measured by income from intangibles of such corporation which have acquired a business situs in said state, or which are correlated to and form an integral part of the business of said corporation there; but a state, however, may not impose a tax on a foreign corporation commercially domiciled within its jurisdiction where such tax is based upon or measured by income from intangibles of such corporation which have not acquired a business situs there and which are unrelated in every respect to the local business of said corporation within said state. *Marshall-Wells v Commissioner*, 220 M 458, 20 NW(2d) 92.

Whether a commercial threshing machine outside the state for a year is subject to taxation is a question of fact to be decided by the board. If the owner merely moved the machine to Oklahoma and worked his way back following the harvest, the machine retains its situs in Minnesota. OAG Feb. 13, 1947 (421-a-17).

The government in its dealings with Indians may create property rights which once vested it cannot alter, and such property rights may result from agreements either in the form of a treaty or a statute; and where Indians consented to relinquish their lands and accept allotments in such reservations under the act of 1889 there was a valid contract between the government and the Indians, and an Indian receiving a trust patent had vested rights and hence where he claimed no rights under the act of 1906 but insisted on holding his land under the trust patent, his land was not taxable under the state. *Morrow v United States*, 243 F. 854.

Memberships in an incorporated chamber of commerce which has no capital stock and transacts no business for profit, merely furnishing buildings and equipment for its members who, under its rules, transact business upon the trading floor, which is in fact a grain exchange, are property and taxable as such; and the question whether memberships in a chamber of commerce are in fact taxable under the statutes of the state is a matter of local law with which the federal supreme court on a writ of error to a state court is not concerned. *Rogers v Co. of Hennepin*, 36 SC 265, 240 US 184.

Where property has come to rest within the state and is held there at the pleasure of the owner for disposal either within or without the state it is part of the

general mass of property within the state and is subject to local taxing power. Cattle purchased by a trader in stockyards for resale whenever he pleased were subject to state tax where within the state on the regular tax date. *State v Blasius*, 54 SC 34, 290 US 1.

The state of domicile has jurisdiction to tax personal property of its corporations unless the property has acquired a permanent location, that is a taxing situs elsewhere. *State v N. W. Airlines*, 64 SC 950, 322 US 292.

### 3. Federal property

The function of the federal reserve banks is an exertion of the government's sovereign powers. Through the performance of official duties their officers are the instrumentalities enabling the banks to exercise the sovereign powers entrusted to them. The salary of the governor of that bank is the means by which his services are procured and retained. A state income tax upon that salary is a direct and palpable burden on the exertion of the government's sovereign powers. The salary is immune from such tax. *Geery v Minn. Tax Com.* 202 M 366, 278 NW 594.

As to the power to tax the stock in national banks, these being agencies of the national government, no such power resides in the state as its power to tax is limited to and must conform with the restriction fixed by Congress; but this limitation of power to tax shares in national banks does not deprive the state of its power to tax corporations created under its own laws. *Cherokee Bank v Wallace*, 202 M 582, 279 NW 410.

The doctrine of federal land-grant cases is the result of a special statutory creation designed by Congress to implement the function of the federal government in settling and developing the public domain and has no application to the vendor-vendee relationship under an executory contract for the sale of the land by the sovereign. The state may impose and collect a tax upon the purchaser's equity. *Re Petition of S.R.A. Inc.* 219 M 493, 18 NW(2d) 442.

A purchaser of timber on government land must pay a tax thereon if authorized to cut and remove. OAG March 2, 1945 (429g).

The state cannot tax interstate commerce either by laying the tax upon the business which constitutes such commerce or the privilege of engaging in it, or upon the receipts as such derived from it. *City of Waseca v Braun*, 206 M 154, 288 NW 229.

All non-exempt personal property owned by a resident is taxable. *State v Northwest Airlines*, 213 M 410, 7 NW(2d) 691; *Northwest Airlines v Minnesota*, 322 US 292.

Where the property transported in interstate commerce had come to rest and thus had come to be a part of the mass of property within the state and subject to state taxation, there is no room for a finding that the property was in actual transit. *State v Continental Oil*, 218 M 123, 15 NW(2d) 542.

## 272.02 PROPERTY EXEMPT FROM TAXATION.

1. Constitutional authorization
2. Held exempt
3. Held not exempt
4. Special assessments
5. Interpretation

### 1. Constitutional authorization

The character or status of the owner of the equitable title and not that of the holder of the legal title determines whether the equitable estate is subject to taxation, and neither the vendor's liability for nor immunity from taxation passes with the equitable title to the vendee. *Re Petition of S. R. A. Inc.* 219 M 494, 18 NW(2d) 442.

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In determining the legislative intent, the purpose of such legislation must be kept in mind. The basis of tax exemptions is the accomplishment of public purposes and not the favoring of particular persons or corporations at the expense of taxpayers generally. A statute providing that the property of a corporation be exempt from taxation applies only to property used for the purpose or object for which it was created. The exemption does not apply to property not so used. *State v Ritschel*, 220 M 583, 20 NW(2d) 673.

Problem of tax-exempt securities. 8 MLR 272.

## 2. Held exempt

Where on the date when a tax was levied (May 1, 1941) the vendor held the legal title to hospital property, sold under executory contract for deed under an arrangement whereby, pending delivery of the deed, the parties agreed to adopt and fit the property for use as a public hospital by the vendor's remodeling and enlarging the hospital and the vendee's making certain contributions to the purchase price and the equipment of the hospital, the vendee as equitable owner, was entitled to an exemption of the property from taxation as a public hospital under Minnesota Constitution, art. 9, s. 1, and section 272.02. *Village of Hibbing v Commissioner*, 217 M 528, 14 NW(2d) 923.

Hospital corporation organized under sections 309.01 to 309.06 operating as a public hospital without stockholders and without profit, is exempt from taxation. The several collateral agreements such as payment of prior debts, acceptance of stock for benefits, use of certain equipment and similar, did not change the tax exempt situation. *Fairmont Hosp. v State*, 221 M 107, 21 NW(2d) 243.

A hospital operated by a corporation organized to establish hospitals and institutions of learning for orphaned or neglected children, and homes for the aged, no earnings of which hospital inured to the benefit of any member or individual, was a "public hospital" within the constitutional provision exempting property from taxation. *State v Academy of our Lady of Lourdes*, 221 M 227, 21 NW(2d) 617.

Residence furnished rent free to executive director of subsidiary corporation operated subject to control of established general church organization to conduct missionary and educational work in foreign lands was immune from taxation under constitutional provision that all churches, church property and houses of worship, shall be exempt from taxation. *Board of Foreign Missions*, 221 M 536, 22 NW(2d) 642.

It is incumbent on the city if property is to remain tax exempt to devote the land to public use for which it was acquired without unreasonable delay. 1944 OAG 358, July 6, 1944 (414-D-4).

Summer camp of Camp Fire Girls is not a seminary of learning and not exempt from taxation. *Re St. P. Council, MBTA*, March 6, 1945 (213).

Building owned by an educational institution remained exempt although leased temporarily to government engineers and contractors at a nominal rental. OAG Dec. 5, 1944 (414b-2).

A municipal airport established under L. 1945, c. 303, is exempt from taxation even though a fee may be charged for service of certain planes. OAG March 1, 1946 (414-A-11).

A school house remodeled into a community hospital is exempt from taxation. OAG Jan. 9, 1946 (622-i-8).

Real estate owned by consolidated independent school district and used to house teachers and for which teachers pay rent is exempt from taxation. OAG Dec. 18, 1946 (414-B-4).

A city owning a cemetery has no power through an ordinance to assess the unused part of a cemetery lot for lot maintenance and to use the tax enforcement machinery for collection of the assessment through sale. OAG Aug. 6, 1947 (870-B).

Doctrine of tax exemption. 8 MLR 273.

Exemption from taxation of church and college property. 8 MLR 531, 553.

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Tax exemption of charitable institutions. 10 MLR 358.

Exemption of property owned or used by religious organizations. 11 MLR 541.

Qualified ownership when ownership is required for exemption; exemption from taxation. 14 MLR 191.

Realty purchased with war veteran's compensation as exempt from state taxation. 17 MLR 341.

Taxation of property held by college fraternities. 17 MLR 678.

Exemption of property from taxation. 18 MLR 411.

### 3. Held not exempt

Land must be actually and presently used as a cemetery in order that it be exempt from taxation. *State v Ritschel*, 220 M 578, 20 NW(2d) 673.

Wild and uncultivated lands entirely unused and held for sale are not tax exempt although the proceeds of the lands when sold are to be used for charitable purposes. *Crosby, for Red Cross v Commissioner, MBTA*, Sept. 27, 1945 (149).

Property rented to private parties where rents are devoted to upkeep of public playgrounds is not such devotion to the public use as will exempt the property from taxation. OAG Jan. 2, 1946 (414-A-11).

On May 1, 1945, certain lots were privately owned. They were purchased on July 27, 1945, by a religious corporation, who contemplated building a church thereon. The property legally remains on the tax rolls for 1945. OAG June 5, 1946 (414-D-6).

### 5. Interpretation

Weight should be given to detrimental construction of taxation statutes when such construction has been long continued. Where the former tax commission heretofore allowed deductions similar to that in the instant case, such custom is not controlling; but the taxpayer's reliance upon this practice entitles his estate to abatement of all penalties. *State v Dancer*, 213 M 289, 6 NW(2d) 466.

A statute should be construed in the light of its obvious purpose in order to ascertain and give effect to the intention of the legislature; and construing section 291.06 in the light of its purpose, the legislature intended to allow the exemption where property in a decedent's estate can be traced to property transferred in a prior estate, provided other requirements of the statute are met. *Commissioner v Bennett*, 219 M 449, 18 NW(2d) 238.

Where there is present need for a site for a new church building, property purchased for that purpose with a good faith intention to build a church plant on the property within a reasonable time, a fund being continuously raised for that purpose, an architect employed to prepare plans for the building, a unit commenced and completed within a reasonable time, the property is exempt from general taxes, at least from the time the architect is so employed. OAG June 5, 1946 (414-D-6).

## 272.021 PROPERTY OF VOLUNTEER FIRE DEPARTMENT EXEMPT FROM TAXATION.

History. 1947 c. 330 s. 1.

## 272.03 DEFINITIONS.

Amended by L. 1947 c. 325 s. 1.

Subd. 2. Situs of personal property for purposes of taxation.

A tax liability is a debt and bears interest. 8 MLR 171.

Jurisdiction to tax equitable interest of resident beneficiary in intangible trust property held by non-resident trustee. 18 MLR 364.

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Taxation of real estate subject to mortgage and other encumbrances. 20 MLR 347.

Comparative tax burden as between corporations and partnerships. 23 MLR 506.

Liability of leased property for an ad valorem tax where lessee pays gross earnings tax in lieu of other taxes on its property. 26 MLR 413.

Subd. 3. The provisions of the statutes relating to taxation of personal property are sufficiently broad to include all the planes of defendant. All non-exempt personal property owned by a resident is taxed. The statutes do not in express terms exclude such property when located outside the state and the language of section 272.01 makes plain enough that the intention was to include it. *State v Northwest Airlines*, 213 M 410, 7 NW(2d) 691.

Character of federal and state gasoline taxes discussed and determined. State gasoline taxes not included in valuation of gasoline for personal property tax purposes on May 1. Federal gasoline taxes in hands of producer not included in valuation of personal property taxes on May 1. Federal tax on gasoline in hands of all others on May 1 included in valuation for personal property taxes. 1944 OAG 381, April 5, 1944 (421-c).

If the liquor is in the hands of the person who paid the floor stock tax directly to the federal government, the assessor will not include the federal floor tax in the full and true value. If it is not in the hands of the person who paid the floor tax to the government, the assessor will include the floor stock tax in the full and true value. 1944 OAG 383, Aug. 10, 1944 (421-A).

A lessee for 20 years of two acres on the corner of a farm erected a small filling station and dwelling thereon. The improvements must be assessed as real estate to the owner of the land. 1944 OAG 387, July 22, 1944 (474-J-1).

A two-story brick building is owned by two different persons, one owning the second story and the other the first story and basement. The lot on which the building stands is owned by a railroad company. Listing, assessing, and taxing, must be against the several owners as their interests appear. 1944 OAG 388, Oct. 27, 1944 (408).

Where the entire building is owned by one person, see 1944 OAG 389, Aug. 24, 1944 (408).

A building built on land leased from the railway company and erected on the railway right of way, occupied as the home of the owner, is classified as personal property and is not exempt as a homestead. OAG April 23, 1947 (232-D).

### 272.031 ABBREVIATIONS.

HISTORY. 1947 c. 325 s. 2.

### 272.04 MINERAL, GAS, COAL, AND OIL, OWNED APART FROM LAND.

The mining tax imposed by L. 1921, c. 23, is an occupation tax.

The mining royalty tax imposed by L. 1921, c. 226, is a property tax. The two are complementary and supplementary. The occupation tax is based upon the valuation of the ore produced at the surface of the mine and in determining the valuation before computing the tax there is subtracted among other things the royalties paid by the lessee to the lessor. *State ex rel v Armson*, 181 M 221, 221 NW 35.

Power of the state to tax intangibles. 15 MLR 741.

Tax sale of a servient estate as affecting the easement. 22 MLR 578.

### 272.07 TAXES MAY BE CANCELED FOR SCHOOL DISTRICTS IN CERTAIN CASES.

Attention is called to L. 1943, c. 163, s. 7, and particularly to L. 1943, c. 333, which provides for renewal of default and reinstatement of confession of judgment agreements made under former laws. 1944 OAG 344, April 26, 1943 (412-A-10).

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### **272.12 PAYMENT OF TAXES BEFORE RECORDING OR TRANSFER; CERTAIN VIOLATIONS, GROSS MISDEMEANORS.**

A deed describing flowage easement over lands on which taxes are not paid may be recorded if the easement is appurtenant to and adjacent to land on which taxes are paid. 1944 OAG 220, Dec. 8, 1944 (373-B-17-C).

Certification of taxes relating to deeds conveying mineral rights. 1944 OAG 338, June 8, 1943 (311-L).

Unless a conveyance bears the certificates of the county treasurer and county auditor that all taxes on the mineral interests have been fully paid the register of deeds must refuse to accept for record any conveyance of mineral rights in the land. OAG March 5, 1946 (311-L).

### **272.16 TRANSFER OF SPECIFIC PART.**

Where two lots were assessed together for taxes and a deed conveying one of the lots is presented to the county auditor and if the parties themselves have filed no agreement as to assessed value, it devolves upon the county auditor to make such division of the taxes on the two lots and to collect from the grantee the proper tax covering the lot covered by the conveyance. OAG Sept. 14, 1945 (21-F).

### **272.17 LIST OF CERTIFICATES OF SALE, JUDGMENTS OR DECREES OF COURTS FILED WITH AUDITOR.**

Where a property is found to be exempt from taxation money paid for the property by a purchaser at a tax sale will be refunded. OAG March 3, 1944 (424-A-1).

### **272.19 PLATTING OF IRREGULAR TRACTS.**

Amended by L. 1947 c. 494 s. 1.

Where owners describe their property by metes and bounds the city council has no power to compel the owner to plat the premises, but the county auditor may do so for convenience in taxing. OAG May 31, 1946 (59-a-40).

### **272.20 GOVERNMENT AND RAILROAD LANDS BECOMING TAXABLE; LISTS; LISTS OF LANDS REVERTING TO RAILROAD.**

Under a contract for the sale of land where the vendee is entitled to possession, or where he takes such possession, the relationship between the vendee and the vendor is similar to that created by mortgage or conditional sale, the beneficial interest being in the vendee and the security interest in the vendor. Where the vendee under such contract has taken possession of the land, his interest for the purpose of taxation is the same as that of any other, and the vendee may not use his vendor's immunity to taxation as a shield to avoid meeting his tax obligations as an owner. Petition of S. R. A. 213 M 488, 7 NW(2d) 484.

### **272.31 LIEN ON REAL ESTATE TAXES.**

1. Generally
2. When attaches
3. Duration
4. Merger
5. Priority
6. Conflict
7. Purchaser

#### **1. Generally**

Lien on personal property imposed by the gasoline tax act, L. 1937, c. 476, s. 2, does not arise until the date of the inspection of the gasoline and is not superior to a chattel mortgage on the distributor's personal property executed and recorded

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prior thereto. A tax is not a lien on property except as made so by statute. *State v Heskin*, 213 M 368, 7 NW(2d) 1.

Minnesota real estate taxes operate exclusively in rem, and the statutes impose no personal obligation upon anyone to pay them. *United States v Consol. Elevator*, 141 F(2d) 791.

Misrepresentation of officers as estoppel against a governmental unit to assert a tax lien. 23 MLR 531.

Collection of taxes from a receiver appointed in supplementary proceedings. 23 MLR 857.

Grouping of contiguous parcels of land in delinquency proceedings; form of notice of expiration of redemption period. 23 MLR 991.

Priority as between federal and state taxes in insolvency proceedings. 26 MLR 761.

### 2. When attaches

Where under the terms of a lease legal obligation to pay taxes arose prior to the termination of the lease contribution may be had by one of several co-obligors under the lease who paid the taxes after the termination of the lease. As between grantor and grantee, section 272.31 provides that tax lien shall attach as of the first Monday in January of the following year. *Merrimac v Gross*, 216 M 244, 12 NW(2d) 506.

Persons and property are taxed under the provisions of section 272.31 and the taxability of such persons and upon such property is determined as of May 1 for each year, and it is immaterial what property the taxpayer owns at any other time during the year. *Standard Clothing v Wolf*, 219 M 128, 17 NW(2d) 329.

The status of tax liens when they attach to after-acquired property. 30 MLR 212.

## 272.32 ASSESSMENTS FOR LOCAL IMPROVEMENTS IN CITIES.

Ordinances attempting to recoup losses of city on sewer and water main special improvements assessed against a parcel of land forfeited to the state for non-payment of taxes by imposing upon the purchaser from the state a connection fee equal to the unrealized portion of the assessment as condition of using the water and sewer facilities, violates a validly enacted law of the legislature. *Fortman v City of Mpls.*, 212 M 340, 4 NW(2d) 349.

## 272.38 STRUCTURES, STANDING TIMBER, OR MINERALS NOT TO BE REMOVED.

The fire marshal may condemn structures located on tax-delinquent property. Any money received from sale of the property removed should be paid to the county treasurer to apply on the taxes due. 1942 OAG 294, Oct. 29, 1941 (197-C).

A village official having notified the county auditor of an attempted or threatened removal of structures from tax delinquent land has fully performed his duty in that matter and has no further responsibility. OAG Jan. 31, 1946 (412-A-24).

## 272.39 STRUCTURES, TIMBER, OR MINERALS MAY BE SEIZED.

See notes under section 272.38.

Ordinary sand and gravel such as is used for road construction purposes or in concrete work are not "minerals" within the provisions of section 282.20, and where a tract of land in a conservation area is sold to a private individual under the provisions of sections 282.14 to 282.22, sand and gravel are not included in the reservation. OAG Aug. 13, 1946 (311-J).

## 272.43 REAL ESTATE TAX JUDGMENT; NO LIMITATION.

A tax title is a new and original grant from the state as sovereign of title in fee, which is paramount as against the world and which supersedes and bars all



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other titles, claims, and equities; and section 541.02 does not permit a claim of title to land by adverse possession in a boundary line dispute case to acquire title to the land by adverse possession as against a tax lien or tax title. Hacklander v Parker, 204 M 260, 283 NW 406.

### **272.44 TAXES PAID BY LIEN HOLDERS ARE AN ADDITIONAL LIEN.**

In tax title proceedings to divest the owner of his title to real estate there must be strict compliance with statutory requirements. In the instant case there being lack of proper notice in the redemption proceedings, the redemption proceedings are invalid, but the owner of the title and estate holds it subject to the rights of the purchaser under his tax certificate and taxes subsequently paid by the purchaser. As against this, the owner should be credited with net rental income received by defendants during the time of their possession. *Absetz v Moilan*, 207 M 202, 290 NW 298.

### **272.45 TAXES PAID BY TENANT OR OTHER PERSON BECOME LIEN, UPON NOTICE FILED WITH REGISTER OF DEEDS.**

Recovery for taxes paid on land of another; mistake; subrogation. 21 MLR 218.

Power of Congress to immunize federal instrumentalities from state taxation. 26 MLR 414.

### **272.46 AUDITOR TO FURNISH STATEMENT OF TAX LIENS AND TAX SALES; FEES; APPLICATION.**

County auditor certificate as to delinquent taxes does not include future installments of local assessments not extended upon tax lists. 1944 OAG 340, Oct. 7, 1943 (21-A).

The county board is without authority to relieve land from a lien of unpaid taxes even though an interested party received incorrect tax information over the telephone from the county auditor's office. Neither the county nor the auditor are responsible for damages resulting from the incorrect telephone information. OAG April 26, 1945 (21-F).

### **272.47 COUNTY TREASURER TO SEARCH TAX DUPLICATES AND RECORDS; CERTIFY TAXES DUE; FEES; EXCEPTIONS.**

A chattel mortgage which became a first lien prior to enactment of Ex. L. 1937, c. 51, remains a first lien. OAG Feb. 2, 1943 (301-A-7).

A lien by the state as judgment creditor can be released only by payment of amount due. OAG April 30, 1943 (421-A-8).

Collection of taxes from a receiver in supplementary proceedings. 23 MLR 857.

The status of tax liens when they attach to after-acquired property. 30 MLR 212.