

**CHAPTER 283**

**REFUNDMENT**

**283.01 REFUNDMENT OF MONEYS PAID AT TAX SALE OR ON ASSIGNMENT; WHEN ALLOWED**

HISTORY. Ex1902 c 2 s 58; RL 1905 s 963; MS 1927 s 2177.

Where a tax has been declared void by the judgment of a competent court the filing of the certified copy of the judgment with the county auditor should be sufficient warrant for the auditor to make proper refund to a purchaser under the tax judgment. OAG Feb. 10, 1949 (424-A-2).

Where there is a mutual mistake of fact the county board may by resolution refund the purchase price upon reconveyance of the property by the purchaser. OAG March 3, 1947 (425-C).

**283.04 LIMITATION ON RIGHT**

Where a tax has been declared void by the judgment of a competent court the filing of the certified copy of the judgment with the county auditor should be sufficient warrant for the auditor to make proper refund to a purchaser under the tax judgment. OAG Feb. 10, 1949 (424-A-2).

**CHAPTER 284**

**ACTIONS INVOLVING TAX TITLES**

**284.01 TAX JUDGMENT OR SALE SET ASIDE; PURCHASER'S LIEN; SALE TO SATISFY**

HISTORY. 1878 c 1 s 97; GS 1878 c 11 s 97; 1881 c 10 s 19; 1889 c 186 s 1; 1891 c 66 s 1; GS 1894 c 16 s 10; Ex1902 c 2 s 62; RL 1905 s 969; MS 1927 s 2185.

NOTE: Excepted from the rules of civil procedure insofar as they are inconsistent or in conflict with the procedure and practice provided by the rules.

Where a tax-forfeiture proceeding was had and a certificate issued and the land sold to the state erroneously, which proceeding was thereafter set aside through court proceedings, the county board is without power to allow the claim of the innocent party covering his attorney's fees in clearing the title. The situation does not constitute a claim for slander of title. OAG Aug. 24, 1949 (107-B-4).

**284.03 REDEMPTION FROM SALE**

HISTORY. 1878 c 1 s 90; GS 1878 c 11 s 90; 1887 c 60 s 4; GS 1894 s 1602; Ex-1902 c 2 s 63; RL 1905 s 971; MS 1927 s 2187.

**284.07 COUNTY AUDITOR'S CERTIFICATE TO BE PRIMA FACIE EVIDENCE**

NOTE: Sections 284.07 to 284.26 are excepted from the rules of civil procedure insofar as inconsistent or in conflict therewith.

No new certificate of title is necessary where the registered owner procures a quit claim deed from the holder of a tax-forfeited sale certificate. The certificate and

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quit claim deed should be entered as memorials upon the certificate of title. OAG Jan. 27, 1948 (374-J).

Section 284.07 furnishes no protection to a purchaser, where he purchased an entire governmental subdivision at tax sale, when in fact a part of the division has been acquired by the federal government, but the acquisition did not show upon the records, and the assessment was made upon the entire subdivision. OAG Nov. 7, 1946 (425-C).

The Soldiers and Sailors Civil Relief Act of 1940 is in force as of April 22, 1949, as it relates to an action to determine adverse claims under Laws 1939, Chapter 341, a treaty of peace not as yet having been proclaimed by the president. OAG April 22, 1949 (835).

## **284.09 ACTION WITHIN ONE YEAR; EXCEPTIONS; DISABILITY**

A statute providing that no cause of action or defense shall be asserted or maintained on any claim adverse to the state, or its successor in interest, respecting any lands claimed to have been forfeited to the state for taxes, unless such cause of action or defense is asserted in an action to commence within one year after filing of the county auditor's certificate, does not bar the taxpayers from asserting jurisdictional defects in the tax forfeiture proceeding. *State v Whiteside*, 236 M 142, 52 NW(2d) 127.

## **284.10 CLAIMANT TO DEPOSIT TAXES IN COURT**

Plaintiff's action to quiet title against the state and its successor, based on a claim of the validity on the ground that neither plaintiff nor party in possession was served with notice of expiration of redemption was properly dismissed, because plaintiff made no deposit with the clerk of court, a mandatory provision of the statute. *Jefferson v Sauer*s, 224 M 134, 28 NW(2d) 153.

## **284.11 STATE MAY BRING ACTION TO QUIET TITLE**

The county attorney may not act as attorney for private parties in an action to quiet title to tax-forfeited land. OAG March 27, 1953 (121-A-7).

## **284.22 DEFECTS IN PROCEEDINGS; LAW LIBERALLY CONSTRUED**

The enactment of M.S.A., Section 284.22 modified the strict-compliance rule in existence prior thereto in connection with the title of the state to lands forfeited for delinquent taxes. Under this section, the title of the state may be held invalid only if the court shall determine that errors or defects in the procedure were fatal to the jurisdiction of the authorities in the proceedings or if the rights of the owner or other party in interest were substantially prejudiced. The act further provides that all provisions of law in that behalf shall be construed liberally in favor of the state and its officers and agents. The county auditor and sheriff substantially complied with all statutory provisions. *State v Child*, 235 M 99, 49 NW(2d) 638.

The statute providing that the title of the state to lands forfeited for delinquent taxes shall not be held invalid in any action or proceeding by reason of any failure, omission, error, or defect in proceedings respecting taxation of such land or forfeiture thereof unless the court shall determine that such failure, omission, error, or defect was fatal to jurisdiction, or that the rights of the owner or other parties in interest were substantially prejudiced does not bar the taxpayers from asserting the jurisdictional defects in the tax forfeiture proceeding. *State v Whiteside*, 236 M 142, 52 NW(2d) 127.