

MINNESOTA STATUTES 1975 SUPPLEMENT

276.04 COLLECTION, ACCOUNTING, DISTRIBUTION

276.04 Notice of rates; property tax statements.

On receiving the tax lists from the county auditor, the county treasurer shall, if directed by the county board, give three weeks' published notice in a newspaper specifying the rates of taxation for all general purposes and the amounts raised for each specific purpose. He shall, whether or not directed by the county board, cause to be printed on all tax receipts and tax statements, or on an attachment, a tabulated statement of the dollar amount due to each taxing authority and the amount to be paid to the state of Minnesota from the parcel of real property for which a particular tax statement is prepared. The dollar amounts due the state, county, township or municipality and school district shall be separately stated but the amounts due other taxing districts, if any, may be aggregated. The county treasurer shall mail to taxpayers statements of their personal property taxes due, such statements to be mailed not later than February 15 (except in the case of Class 2a property), statements of the real property taxes due shall be mailed not later than May 15; provided, that the validity of the tax shall not be affected by failure of the treasurer to mail such statement. Such real and personal property tax statements shall contain the market value, as defined in section 272.03, subdivision 8, used in determining the tax. Such statements shall also contain the amount of any reduction in real property taxes applicable to homesteads as provided in section 273.13, subdivisions 6 and 7 and the reductions attributable to the agricultural mill rate differential provided in section 124.03, subdivision 3. Such statement shall also include the base tax as defined in section 273.011, subdivision 4, for qualified property as defined in section 273.011 for which the credit provided for in section 273.012 is claimed. The statement shall show the amount attributable to section 124.03, subdivision 3 as "state paid agricultural credit" and the amount attributable to section 273.13, subdivisions 6 and 7 as "state paid homestead credit." The commissioner of revenue shall provide each county auditor with the names of those persons in the assessor's district who have filed and qualified for the property tax credit pursuant to sections 273.011 and 273.012 and shall inform the assessor of the base tax of those persons. If so directed by the county board, the treasurer shall visit places in the county as he deems expedient for the purpose of receiving taxes and the county board is authorized to pay the expenses of such visits and of preparing duplicate tax lists.

[1975 c 437 art 1 s 29]

CHAPTER 281. REAL ESTATE TAX SALES, REDEMPTION

Sec.
281.17 Period for redemption.

281.17 Period for redemption.

The stated period of redemption for all lands sold to an actual purchaser or bid in for the state at a tax judgment sale held after December 31, 1975, shall be three years from the date of sale if the land is within an incorporated area unless it is: (a) homesteaded land as defined in section 273.13, subdivision 7, (b) agricultural land as defined in section 273.13, subdivision 6, or (c) seasonal recreational land as defined in section 273.13, subdivision 4, in which event the stated period of redemption is five years from the date of sale.

[1975 c 437 art 13 s 1]

CHAPTER 282. TAX-FORFEITED LAND SALES

Sec.
282.09 Forfeited tax sale fund.
282.19 County treasurer to collect payments.

Sec.
282.241 Repurchase after forfeiture for taxes.

282.09 Forfeited tax sale fund.

Subdivision 1. Moneys placed in fund. The county auditor and county treasurer shall place all moneys received through the operation of sections 282.01 to 282.13 in a fund to be known as the forfeited tax sale fund and all disbursements and

TAX-FORFEITED LAND SALES 282.19

costs shall be charged against that fund, when allowed by the county board. Members of the county board may be paid a per diem pursuant to section 375.055, subdivision 1, and reimbursed for their necessary expenses, and may receive mileage as now or hereafter fixed by law. Compensation of a land commissioner and his assistants, if a land commissioner is appointed, shall be in such amount as shall be determined by the county board. The county auditor shall receive 50 cents for each certificate of sale, each contract for deed and each lease executed by him, and in counties where no land commissioner is appointed such additional annual compensation, not exceeding \$300, as shall be fixed by the county board. Compensation of any other clerical help that may be needed by the county auditor or land commissioner shall be in such amount as shall be determined by the county board. All compensation provided for herein shall be in addition to other compensation allowed by law. Out of the gross proceeds in this fund there shall be paid to the state, in addition to any distribution of net proceeds therefrom, a fee of \$3 for each and every state deed hereafter issued or reissued by the commissioner of revenue pursuant to the sale of any tax forfeited lands. Fees so charged shall be included in the annual settlement by the county auditor as hereinafter provided. On or before February 1 in each year, the commissioner of revenue shall certify to the commissioner of finance, by counties, the total number of state deeds issued and reissued during the preceding calendar year for which such fees are charged and the total amount thereof. When disbursements are made from the fund for repairs, refundments, expenses of actions to quiet title, or any other purpose which particularly affects specific parcels of forfeited lands, the amount of such disbursements shall be charged to the account of the taxing districts interested in such parcels. The county auditor shall make an annual settlement of the net proceeds received from sales and rentals by the operation of sections 282.01 to 282.13, at the regular March settlement, for the preceding calendar year.

[1975 c 301 s 4]

[For text of subd 2, see M.S.1974]

282.19 County treasurer to collect payments.

The county treasurer shall collect all payments made under sections 282.14 to 282.22 and place the same in a special fund and forthwith submit to the natural resources commissioner a copy of the receipt specifying the name and address of the person making the payment and the date and amount thereof, whether for principal, timber, improvements or interest, the fund to which it is applicable, and the number of the certificate. Such receipt shall be countersigned by the auditor of such county, and shall have the same force and effect as if given by the state treasurer. The county treasurer shall report all collections to the commissioner of natural resources on June 30 and December 31 of each year and at such other times when requested by the commissioner. There shall be transferred from such special fund to the revenue fund of the county the cost of giving the notices herein required and there may be paid from such fund to the members of the county board, upon warrant of the county auditor, a per diem pursuant to section 375.055, subdivision 1 and mileage as now or hereafter fixed by law, and to the county auditor and the county treasurer for their additional duties such sums as the county board may by resolution determine, not to exceed to each annually one percent of the annual receipts under sections 282.14 to 282.22, and to help to defray the costs of equipment and supplies, and for additional clerk hire in the county auditor's office such amount as the county board may by resolution determine, not to exceed annually ten percent of the annual receipts under sections 282.14 to 282.22, but in any event not to exceed the sum of \$1,000 for equipment, supplies and clerk hire in any fiscal year. Where a county board has appointed a land commissioner under the provisions of section 282.13 the actual expenses of the land commissioner, together with mileage reimbursement in accordance with section 43.328 for necessary travel in gathering data and information to assist the county board in making classifications and appraisals under sections 282.14 to 282.22, shall be paid from this fund upon warrant of the county auditor. The amount remaining in the fund shall be transmitted by the county treasurer to the commissioner of natural resources as of

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282.19 TAX-FORFEITED LAND SALES

June 30 and December 31 each year, and at such other times when requested by the commissioner, and disposed of as provided by the laws governing the fund derived from the respective areas in which the lands sold were situated.

[1975 c 301 s 5]

282.241 Repurchase after forfeiture for taxes.

The owner at the time of forfeiture or his heirs, devisees, or representatives, or any person to whom the right to pay taxes was given by statute, mortgage, or other agreement, may repurchase any parcel of land claimed by the state to be forfeited to the state for taxes unless prior to the time repurchase is made such parcel shall have been sold under installment payments, or otherwise, by the state as provided by law, or is under mineral prospecting permit or lease, or proceedings have been commenced by the state or any of its political subdivisions or by the United States to condemn such parcel of land. Said parcel of land may be repurchased for a sum equal to the aggregate of all delinquent taxes and assessments computed as provided by section 282.251, together with penalties, interest, and costs, which did or would have accrued if such parcel of land had not forfeited to the state. Except for property which was homesteaded on the date of forfeiture, such repurchase shall be permitted during one year only from the date of forfeiture, and in any case only after the adoption of a resolution by the board of county commissioners determining that thereby undue hardship or injustice resulting from the forfeiture will be corrected, or that permitting such repurchase will promote the use of such lands that will best serve the public interest; provided further such repurchase shall be subject to any easement, lease or other encumbrance granted by the state prior thereto, and if said land is located within a restricted area established by any county under Laws 1939, Chapter 340, such repurchase shall not be permitted unless said resolution with respect thereto is adopted by the unanimous vote of the board of county commissioners.

[1975 c 316 s 1]

CHAPTER 287. MORTGAGE REGISTRY TAX; DEED TAX

Sec.
287.22 Exceptions.

287.22 Exceptions.

The tax imposed by section 287.21 shall not apply to:

- A. Any executory contract for the sale of land under which the vendee is entitled to or does take possession thereof, or any assignment or cancellation thereof.
- B. Any mortgage or any assignment, extension, partial release, or satisfaction thereof.
- C. Any will.
- D. Any plat.
- E. Any lease.
- F. Any deed, instrument, or writing in which the United States or any agency or instrumentality thereof or the state of Minnesota or any agency, instrumentality, or governmental or political subdivision thereof is the grantor, assignor, transferor, or conveyor; and any deed, instrument or writing in which any of such unit of government is the grantee or assignee.
- G. Deeds for cemetery lots.
- H. Deeds of distribution by personal representatives.

[1975 c 347 s 1]