

CHAPTER 281

REAL ESTATE TAX SALES, REDEMPTION

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281.01 TAX SALE, RIGHT OF REDEMPTION. Any person claiming an interest in any parcel of land sold for taxes at a tax sale, or bid in by the state at any such sale, and held or assigned by it subsequent to such sale, may redeem the same within the time and in the manner in this chapter provided.

[*RL s 945*] (2151)

281.02 AMOUNT PAYABLE. Any person redeeming any parcel of land shall pay into the county treasury, for the use of the funds or person thereto entitled:

(1) If such parcel was bid in for the state and its right has not been assigned, the amount for which the same was bid in, with interest at 12 percent per annum from the date of sale, and the amount of all delinquent taxes, penalties, costs, and interest thereon at such rate from and after the time when such taxes become delinquent;

(2) If the right of the state has been assigned pursuant to section 280.11, the amount paid by the assignee, with interest at 12 percent per annum from the day when so paid, and all unpaid delinquent taxes, interest, costs, and penalties accruing subsequently to such assignment; and if the assignee has paid any delinquent taxes, penalties, costs, or interest accruing subsequently to the assignment, the amount so paid by him, with interest at 12 percent per annum from the day of such payment;

(3) If such parcel was sold to a purchaser, the amount paid by such purchaser, with interest at the rate for which such parcel was sold, and all unpaid delinquent taxes, interest, costs, and penalties accruing subsequently to such sale; and, if the purchaser has paid any delinquent taxes, penalties, costs, or interest accruing subsequently to the sale, the amount so paid by him, with interest at the rate of 12 percent per annum from the date of such payment;

(4) If the right of the state has been assigned pursuant to section 280.11; or, if such parcel was sold to the purchaser and the certificate of such assignment or purchase shall be presented to the county auditor by the owner thereof for cancellation, the auditor shall cancel such certificate and mark opposite the description of the piece or parcel, described in such certificate upon the judgment book, and tax list for the

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year or years covered by such certificate, the words, "redeemed by cancelation of certificate."

[*RL s 946; 1909 c 339 s 1*] (2152)

NOTE: See section 279.03.

281.03 AUDITOR'S CERTIFICATE. The county auditor shall certify to the amount due on such redemption, and, on payment of the same to the county treasurer, he shall make duplicate receipts for the certified amount, describing the property redeemed, one of which shall be filed with the auditor. Such receipts shall be governed by the provisions of this chapter regulating the payment of current taxes and such payment shall have the effect to annul the sale. If the amount certified by the auditor and received in payment for redemption be less than that required by law, it shall not invalidate the redemption, but the auditor shall be liable for the deficiency to the person entitled thereto. On redemption being made, the auditor shall enter upon the copy of the tax judgment book, opposite the description of the parcel redeemed, the word, "redeemed," and shall mail a notice, with postage prepaid, addressed to the person holding the certificate of sale or assignment for which the redemption is made, at his last known post office address, stating that the redemption has been made, and that the amount thereof is in the county treasury, subject to his disposal.

[*RL s 947*] (2153)

281.04 REDEMPTION BY PERSONS UNDER DISABILITY. Minors, insane persons, idiots, or persons in captivity or in any country with which the United States is at war, having an estate in or lien on lands sold for taxes, of record in the office of the county recorder of the county where the lands lie, before the expiration of three years from the date of such sale, may redeem the same within one year after such disability shall cease; but in such case the right to redeem must be established in a suit for that purpose brought against the party holding the title under the sale.

[*RL s 948; 1976 c 181 s 2*] (2154)

281.05 REDEMPTION WHEN OWNER DIES. When the owner of lands sold for taxes dies after such sale and before the expiration of the period of redemption, his executor or administrator, or any person interested in his estate as heir, devisee, legatee, or creditor, may redeem from such sale at any time within three years and six months from the date thereof. If such redemption be made by an executor or administrator, he shall at the time thereof produce to the county auditor his letters testamentary or of administration. If made by any other person, he shall make and file with the county auditor an affidavit stating under what right or claim such redemption is made. The auditor shall make and deliver to the person making such redemption a certificate containing the name of the person redeeming, a statement of the claim or right upon which such redemption was made, the amount paid to redeem, a description of the lands redeemed, the date of the sale, and the year in which the taxes for which such sale was made were levied, which certificate shall have the effect to annul such sale, and may be recorded as other deeds of real estate, and with the like effect. If such redemption be made by a creditor, the amount paid to effect such redemption, with interest thereon at the rate of seven percent per annum, shall constitute a valid claim against the estate of the deceased.

[*RL s 949*] (2155)

281.06 UNDIVIDED PART. Any person claiming an undivided part of any parcel of land sold for taxes may redeem the same on paying such proportion of the amount required for redemption as the part so claimed by him bears to the whole.

[*RL s 950*] (2156)

281.07 UNDIVIDED SHARE. Any person claiming an undivided share in any parcel of land out of which an undivided part has been sold for taxes may redeem his undivided share by paying such proportion of the amount required for redemption as the undivided share claimed by him bears to such undivided part.

[*RL s 951*] (2157)

281.08 SPECIFIC PART. Any person claiming a specific part of any parcel of land sold for taxes may redeem his specific part by paying such proportion of the amount required for redemption as the value of such specific part bears to the whole.

[*RL s 952*] (2158)

281.09 SPECIFIC PART OF UNDIVIDED PART. Any person claiming a specific part of any parcel of land out of which an undivided part has been sold for taxes charged on the whole parcel may redeem his specific part by paying such proportion of the amount required for redemption as the value of such specific part bears to the value of the whole of such parcel.

[*RL s 953*] (2159)

281.10 AUDITOR TO DETERMINE PROPORTION. When a partial redemption is asked for pursuant to section 281.08 or section 281.09, the county auditor, after notice to all parties interested, shall determine the proportion to be paid by the person applying to redeem and his decision shall be final thereon. Such notice shall be given by delivering a copy of the notice to the party to be notified, or, if he cannot be found in the county, by leaving a copy thereof at his residence or usual place of business therein; but, if he have no such residence or place of business, and cannot be found in the county, of which facts, or either of them, the affidavit of the person appointed by the auditor to give such notice shall be evidence, the auditor shall give two weeks published notice thereof; the last publication to be not less than ten days prior to the day fixed by the auditor for the determination of such matter. The auditor shall not be required to proceed under this section until the applicant pay to him such sum as shall be reasonably sufficient to reimburse him for expenses necessarily to be incurred by him in giving or publishing such notice.

[*RL s 954*] (2160)

281.11 TAXPAYER MAY PAY TAXES ON PART. Any person holding an interest in a tract of land which forms a part less than the whole of a tract of land as listed for taxation, including mortgagees, lessees, and others, who by law or contract are required or entitled to pay taxes to protect any right, title, interest, claim, or lien held by them in, to, or upon such tract less than the whole so listed, may pay such portion of the taxes assessed against the whole tract of land as may be determined as the proper proportion of such taxes to be apportioned against the lesser tract by the county auditor, after notice to all parties interested given in the manner provided by section 281.10. The county auditor shall give notice as provided by section 281.10, and not less than 10, nor more than 20, days after such notice, shall determine the portion of the tax on the whole tract to be charged to such lesser tract, and any person may pay such portion to the county treasurer, and upon payment to the county treasurer of the amount so charged to such lesser tract the treasurer shall give his receipt for the amount so paid and specify the tract so paid on, and enter on his tax list the name of the person who paid such taxes and the tract on which the tax was so paid, and report to the auditor the payment of such taxes on such tract. Thereupon the tract shall be exempt from proceedings to enforce the collection of the tax against the remaining tract upon which such tax has not been paid and the collection of such tax upon the remaining tract upon which the taxes have not been paid shall be proceeded within the same manner as to such remaining tract as though it were listed as a separate description.

[*1923 c 344 s 1*] (2161)

281.12 LAND HELD JOINTLY. When the land of any person is sold for taxes assessed conjointly on such land and the land of another person, and such other person shall not pay his due proportion, the person whose land is sold may redeem the same by paying the amount required to redeem; and he may recover from such other person whose land was assessed with his a just proportion of the redemption money so paid, with interest from the time of such redemption. Such just proportion and interest shall be a lien upon the land of such other person so sold and, after expiration of the time allowed for redemption, may be collected out of such land by sale thereof, by foreclosure or other proper action or proceeding; provided, that the same shall not be a lien until the person paying the same, his agent or attorney, shall make and file for record with the county recorder of the county where the land lies an affidavit, stating the amount paid by him for which such other person is liable, and that he claims a lien therefor.

[*RL s 955; 1976 c 181 s 2*] (2162)

281.13 NOTICE OF EXPIRATION OF REDEMPTION. Every person holding a tax certificate after expiration of three years after the date of the tax sale under which the same was issued, may present such certificate to the county auditor; and there-

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upon the auditor shall prepare, under his hand and official seal, a notice, directed to the person or persons in whose name such lands are assessed, specifying the description thereof, the amount for which the same was sold, the amount required to redeem the same, exclusive of the costs to accrue upon such notice, and the time when the redemption period will expire. If, at the time when any tax certificate is so presented, such lands are assessed in the name of the holder of the certificate, such notice shall be directed also to the person or persons in whose name title in fee of such land appears of record in the office of the county recorder. The auditor shall deliver such notice to the party applying therefor, who shall deliver it to the sheriff of the proper county for service. Within 20 days after its receipt by him, the sheriff shall serve such notice upon the persons to whom it is directed, if to be found in his county, in the manner prescribed for serving a summons in a civil action; if not so found, then upon the person in possession of the land, and make return thereof to the auditor. In the case of land held in joint tenancy the notice shall be served upon each joint tenant. If one or more of the persons to whom the notice is directed cannot be found in the county, and there is no one in possession of the land, of each of which facts the return of the sheriff so specifying shall be prima facie evidence, service shall be made upon those persons that can be found and service shall also be made by three weeks' published notice, proof of which publication shall be filed with the auditor.

When the records in the office of the county recorder show that any lot or tract of land is encumbered by an unsatisfied mortgage or other lien, and show the post-office address of the mortgagee or lienee, or if the same has been assigned, the post-office address of the assignee, the person holding such tax certificate shall serve a copy of such notice upon such mortgagee, lienee, or assignee by certified mail addressed to such mortgagee, lienee, or assignee at the post-office address of the mortgagee, lienee, or assignee as disclosed by the records in the office of the county recorder, at least 60 days prior to the time when the redemption period will expire.

The notice herein provided for shall be sufficient if substantially in the following form:

"NOTICE OF EXPIRATION OF REDEMPTION

Office of the County Auditor

County of, State of Minnesota.

To

You are hereby notified that the following described piece or parcel of land, situated in the county of, and State of Minnesota, and known and described as follows:, is now assessed in your name; that on the day of May,, at the sale of land pursuant to the real estate tax judgement, duly given and made in and by the district court in and for said county of, on the day of March,, in proceedings to enforce the payment of taxes delinquent upon real estate for the year for said county of, the above described piece or parcel of land was sold for the sum of \$....., and the amount required to redeem such piece or parcel of land from such sale, exclusive of the cost to accrue upon this notice, is the sum of \$....., and interest at the rate of percent per annum from said day of, to the day such redemption is made, and that the tax certificate has been presented to me by the holder thereof, and the time for redemption of such piece or parcel of land from such sale will expire 60 days after the service of this notice and proof thereof has been filed in my office.

Witness my hand and official seal this day of,
.....

(OFFICIAL SEAL)

County Auditor of

..... County, Minnesota."

[*RL s 956; 1919 c 470; 1921 c 501 s 1; 1969 c 753 s 1; 1976 c 181 s 2; 1978 c 674 s 60*] (2163)

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281.14 EXPIRATION OF TIME FOR REDEMPTION. The time for redemption from any tax sale, whether made to the state or to a private person, shall not expire until notice of expiration of redemption, as provided in section 281.13, shall have been given.

[1905 c 270 s 1] (2164)

281.15 REDEMPTIONS FROM TAX SALES. Right of redemption from any sale for delinquent taxes shall continue for a period of 12 months after proof of service, in the manner required by law, of a notice of expiration of the time within which redemption can be made, has been filed in the office of the auditor of the county in which such sale is made.

[1933 c 366 s 1] (2164-1)

NOTE: See section 281.27.

281.16 STATED PERIOD OF REDEMPTION. The term "stated period of redemption," as used in sections 281.16 to 281.27, means the period of time specified in those sections or in any other law for redemption of lands from any tax judgment sale, including any extension of the period originally prescribed, but not including any further time allowed for redemption on account of requirements for giving notice of expiration.

[1935 c 278 s 1] (2164-5)

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.

The stated period of redemption for all other lands sold to an actual purchaser or bid in for the state at a tax judgment sale held after December 31, 1975, shall be five years from the date of sale.

[1935 c 278 s 2; 1975 c 437 art 13 s 1; 1977 c 434 s 14] (2164-6)

281.18 LANDS MAY BE REDEEMED. Every parcel of land heretofore sold to an actual purchaser or bid in for the state at any tax judgment sale and now subject to redemption, and every parcel of land hereafter sold to an actual purchaser or bid in for the state at any such sale, shall continue subject to redemption until the expiration of the time allowed for redemption after the giving of notice of expiration as provided by law. Upon the expiration of such time absolute title to such parcel, if not theretofore redeemed, shall vest in the state, the purchaser, or its or his assigns, as the case may be.

[1935 c 278 s 3] (2164-7)

281.19 WHO MAY REDEEM. Redemption of any parcel of land referred to in section 281.18 may be made by any person interested in such parcel in the manner otherwise provided by law.

[1935 c 278 s 4] (2164-8)

281.20 TO WHAT SALES APPLICABLE. The expiration of the time for redemption of all lands now subject to redemption from sales for delinquent taxes heretofore made and the giving of notice of such expiration shall be governed by the provisions of section 281.15 and other laws in force at the time of the passage of Laws 1935, Chapter 278, so far as applicable, in the following cases: where such lands have been sold to actual purchasers at any time before the passage of Laws 1935, Chapter 278; where such lands have been bid in for the state at any time before the passage of Laws 1935, Chapter 278, and have heretofore been or shall hereafter be assigned to actual purchasers; where such lands were bid in for the state between the passage of Laws 1933, Chapter 366, and the passage of Laws 1935, Chapter 278, whether assigned to actual purchasers or not.

[1935 c 278 s 5] (2164-9)

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281.21 NOTICE OF EXPIRATION OF REDEMPTION. Notice of expiration of the time for redemption of any parcel of lands sold to an actual purchaser at any tax judgment sale hereafter held, or bid in for the state at any such sale and thereafter assigned to an actual purchaser, shall be given and served as provided by section 281.13. Such notice may be issued and served at any time not earlier than 60 days before the expiration of the stated period of redemption of such parcel from such sale. The time for redemption of any such parcel from such sale shall expire 60 days after the service of such notice and the filing of proof thereof in the office of the county auditor.

[1935 c 278 s 6] (2164-10)

281.22 COUNTY AUDITOR TO GIVE NOTICE. In case any parcel of land bid in for the state at any tax judgment sale heretofore held has not been sold or assigned to an actual purchaser by one year before the expiration of the stated period of redemption of such parcel, it shall be the duty of the county auditor thereupon forthwith to give notice of expiration of the time for redemption of such parcel, as herein provided. Subject to the provisions of section 281.20, so far as applicable, such notice shall be given and all other things done with respect to all such parcels, as provided by section 281.23, except that the notice shall state that the time for redemption will expire one year after service of notice and the filing of proof thereof, instead of 60 days. Otherwise, all the provisions of section 281.23 shall apply to and govern the corresponding matters under this section.

The time for redemption of any parcel of land as to which notice of expiration has been given, as provided in this section, shall expire one year after the giving of such notice and the filing of proof thereof in the office of the county auditor, unless such parcel shall theretofore be assigned to an actual purchaser, as herein provided.

[1935 c 278 s 7] (2164-11)

281.23 NOTICE. Subdivision 1. Duty of auditor. In case any parcel of land bid in for the state at any tax judgment sale hereafter held has not been sold or assigned to an actual purchaser by 60 days before the expiration of the stated period of redemption of such parcel, it shall be the duty of the county auditor thereupon forthwith to give notice of expiration of the time for redemption of such parcel, as herein provided; provided, that delay in giving such notice shall not affect the validity thereof.

Subd. 2. May cover parcels bid in at same tax sale. All parcels of land bid in at the same tax judgment sale and having the same stated period of redemption shall be covered by a single posted notice, but a separate notice may be posted for any parcel which may be omitted. Such notice shall be sufficient if substantially in the following form:

“NOTICE OF EXPIRATION OF REDEMPTION

Office of the County Auditor

County of, State of Minnesota.

To all persons interested in the lands hereinafter described:

You are hereby notified that the parcels of land hereinafter described, situated in the county of, state of Minnesota, were bid in for the state on the day of, 19....., at the tax judgment sale of land for delinquent taxes for the year 19.....; that the descriptions of such parcels and the names of the persons to whom the same are assessed, respectively, are as follows:

Description	Persons to whom assessed
.....
.....

That the time for redemption of such lands from such sale will expire 60 days after service of notice and the filing of proof thereof in my office, as provided by law.

Witness my hand and official seal this day of, 19.....

.....

County Auditor.”

(OFFICIAL SEAL)

Such notice shall be posted by the auditor in his office, subject to public inspection, and shall remain so posted until at least one week after the date of the last publi-

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cation of notice, as hereinafter provided. Proof of such posting shall be made by the certificate of the auditor, filed in his office.

Subd. 3. Publication. As soon as practicable after the posting of the notice prescribed in subdivision 2, the county auditor shall cause to be published for three successive weeks in the official newspaper of the county, a notice in substantially the following form:

"NOTICE OF EXPIRATION OF REDEMPTION

Office of the County Auditor

County of, State of Minnesota.

Notice is hereby given that the time for redemption of certain lands bid in for the state on the day of, 19....., at the tax judgment sale of lands for delinquent taxes for the year 19....., will expire 60 days after service of notice and the filing of proof thereof in my office, as provided by law; that a notice containing a description of said lands and the names of the persons to whom the same are assessed has been posted in my office, subject to public inspection, as required by law.

Dated, 19.....

.....

County Auditor."

Subd. 4. Proof of publication. Proof of publication of such notice affidavit, as provided by law, shall be filed in the office of the county auditor. A single published notice shall be sufficient for all parcels of land bid in at the same tax judgment sale, having the same stated period of redemption, and covered by a notice or notices kept posted during the time of the publication, as hereinbefore provided. As to either service upon persons in possession or return as to vacant lands, the sheriff shall charge mileage only for one trip if the occupants of more than two tracts are served simultaneously, and in such case such mileage shall be prorated and charged equitably against all such owners.

Subd. 5. Service by sheriff. Forthwith after the commencement of such publication the county auditor shall deliver to the sheriff of the county a sufficient number of copies of such published notice for service upon the persons in possession of all parcels of such land as are actually occupied, together with a copy of the posted notice or notices referred to in such published notice. Within 30 days after receipt thereof, the sheriff shall make such investigation as may be necessary to ascertain whether the parcels covered by such notice are actually occupied or not, and shall serve a copy of such published notice upon the person in possession of each parcel found to be so occupied, in the manner prescribed for serving summons in a civil action. The sheriff shall make prompt return to the auditor as to all notices so served and as to all parcels found vacant and unoccupied. Such return shall be made upon a copy of such published notice and of the posted notice or notices covered thereby and shall be prima facie evidence of the facts therein stated. Unless compensation for such services is otherwise provided by law, the sheriff shall receive from the county, in addition to his other compensation prescribed by law, such fees and mileage for service on persons in possession as are prescribed by law for such service in other cases, and shall also receive such compensation for making investigation and return as to vacant and unoccupied lands as the county board may fix, subject to appeal to the district court as in case of other claims against the county.

Subd. 6. Expiration of time for redemption. The time for redemption of any parcel of land as to which notice of expiration has been given, as provided in subdivisions 2 and 3, shall expire 60 days after the giving of such notice and the filing of proof thereof in the office of the county auditor, unless such parcel shall theretofore be assigned to an actual purchaser, as hereinafter provided.

Subd. 7. Cost. The cost of giving notice, as provided by subdivisions 2 and 3, shall be paid by the county.

Subd. 8. Certificate. After the time for redemption of any lands shall have expired after notice given as provided in subdivisions 2 and 3, the county auditor shall execute a certificate describing the lands, specifying the tax judgment sale at which the same were bid in for the state, and stating that the time for redemption thereof has expired after notice given as provided by law and that absolute title thereto has

vested in the state of Minnesota. Such certificate shall be recorded in the office of the county recorder and thereafter filed in the office of the county auditor, except that in case of registered land such certificate shall be filed in the office of the registrar of titles and a duplicate filed in the office of the county auditor. Such certificate and the record thereof shall be prima facie evidence of the facts therein stated, but failure to execute or record or file such certificate shall not affect the validity of any proceedings hereunder respecting such lands or the title of the state thereto.

[1935 c 278 s 8; 1976 c 181 s 2] (2164-12)

281.24 LAND SUBJECT TO ASSIGNMENT. Every parcel of land heretofore bid in for the state at any tax judgment sale and not heretofore sold or assigned to an actual purchaser, and every parcel of land hereafter bid in for the state at any such sale, unless redeemed, shall remain subject to assignment to an actual purchaser in the manner provided by law until the date of forfeiture of such parcel, but no longer. In case any such parcel shall be so assigned after notice of expiration of redemption has been given by the county auditor, such notice shall be ineffectual as to such parcel, and the time for redemption of such parcel shall continue until terminated after notice given as in other cases of parcels assigned to actual purchasers. In the case of those tracts entitled to the benefit of one year's notice of expiration of the period of redemption such one year period shall not be shortened by reason of any sale or assignment of the tax judgment or certificate covering such tract.

[1935 c 278 s 9; 1945 c 442 s 1] (2164-13)

281.25 TITLES TO BE HELD IN TRUST BY THE STATE. Except as otherwise provided by law, the title to every parcel of land acquired by the state, as provided by sections 281.16 to 281.27, shall be held by the state in trust for the respective taxing districts interested in the taxes, assessments, penalties, interest, and costs accrued against such parcel at the time of such acquisition in proportion to the respective interests of such taxing districts therein.

[1935 c 278 s 10] (2164-14)

281.26 NOTICE. The language required by Laws 1927, Chapter 119, Section 3, as amended by Laws 1929, Chapter 415, Section 3, to be contained in the notice attached to the delinquent tax list shall not hereafter be included in such notice.

[1935 c 278 s 11] (2164-15)

281.27 LAW REPEALED. Section 281.15 is hereby repealed except so far as hereinbefore expressly continued in force. All acts and parts of acts repealed, superseded, modified, or amended by section 281.15 are hereby revived and restored to full force and effect insofar as they would now be in force if section 281.15 had not been enacted; subject to the provisions of Laws 1935, Chapter 278, and to any other applicable laws not inconsistent herewith.

[1935 c 278 s 12] (2164-16)

281.273 SERVICE OF NOTICE OF EXPIRATION OF TIME OF REDEMPTION ON LANDS IN WHICH PERSONS IN MILITARY SERVICE ARE INTERESTED.

Whenever the sheriff of any county serves notice of expiration of the time for redemption of any parcel of real property from delinquent taxes thereon upon any occupant of any such real property, he shall inquire of such occupant and otherwise as he may deem proper whether such real property was owned and occupied for dwelling, professional, business or agricultural purposes by a person in the military service of the United States as defined in the Soldiers' and Sailors' Civil Relief Act of 1940, as amended, or his dependents at the commencement of his period of military service and is still occupied for such purposes by his dependents or employees. If the sheriff finds that such real property is so owned and occupied, he shall make a certificate thereof to the county auditor, setting forth the description of the property, the name of the owner, the particulars of his military service so far as ascertained or claimed, the name of the present occupant and his relationship to the owner, and the names and addresses of the persons of whom the sheriff made inquiry. Such certificate shall be filed with the county auditor and shall be prima facie evidence of the facts therein stated. If the real property, described in any such certificate becomes forfeited to the state, it shall be withheld from sale or conveyance as tax-forfeited property in accordance with and subject to the provisions of the Soldiers' and Sailors' Civil Relief Act of 1940, as amended, but no longer than is required by said act or acts amendatory

thereof or supplementary thereto. If upon further investigation the sheriff finds at any time that any such certificate is erroneous in any particular, he shall file a supplemental certificate referring to the matter in error and stating the facts as found by him. Such supplemental certificate shall be prima facie evidence of the facts therein stated, and shall supersede any prior certificate so far as in conflict therewith. If it appears from such supplemental certificate that the owner of the real property affected is not entitled to have the same withheld from sale under the Soldiers' and Sailors' Civil Relief Act of 1940, as amended, the property shall not be withheld further hereunder.

[1943 c 565 s 1]

281.274 MAY BE WITHHELD FROM SALE, PAYMENTS. Subdivision 1. The owner of any real property withheld from sale pursuant to section 281.273, or his agent or representative, may at any time while he is entitled to have the same withheld from sale under the Soldiers' and Sailors' Civil Relief Act of 1940, as amended, pay the aggregate amount of all delinquent taxes and assessments as provided in subdivision 2 in one payment without penalties, interest or costs or in ten instalments as provided in subdivision 3. Upon full payment of such aggregate amount of all delinquent taxes and assessments, the forfeiture shall be canceled and of no effect, and the county auditor shall certify to the commissioner of revenue the following facts: The description of the real property, the name of the owner thereof, the particulars of his military service for the United States, so far as known, the payment in full of the aggregate amount of such taxes and assessments, and the date thereof. Upon receipt of such certificate from the county auditor, such owner shall receive a quitclaim deed to such property from the state executed by the commissioner of revenue.

Subd. 2. The aggregate amount to be paid as provided in subdivision 1 shall mean the sum of the taxes and assessments without penalties, interest or costs accrued against such real property and unpaid, including taxes and assessments levied and assessed as omitted taxes as hereinafter provided. When an application is made to pay taxes and assessments as provided in subdivision 1, the auditor shall levy and assess against such real property as omitted taxes, upon the basis of the assessed valuation in effect in the last year in which taxes included in such notice of expiration of the time for redemption were levied and assessed, all taxes which would have been assessed in each year after the last year so included in such notice and all assessments which would have been levied and assessed against such real property after the last year included in such notice.

Subd. 3. When any person accorded the right in subdivision 2 to pay taxes makes application to the county auditor to pay the aggregate amount of such taxes and assessments in instalments, he shall pay one-tenth of the aggregate amount of such taxes and assessments at the time of his application and the balance thereof in nine equal annual instalments, with the privilege of paying the unpaid balance in full at any time, with interest at the rate of four percent on the balance remaining unpaid each year, the first instalment of principal and interest to become due and payable on October 31 of the year following the year in which the application was made, the remaining instalments to become due and payable on October 31 of each year thereafter until fully paid. Failure to make any payment herein required within 60 days from the date on which payment was due shall constitute default and upon such default the right, title, and interest of such person in the military service or his heirs, representatives or assigns in such real property shall terminate without the doing by the state of any act or thing.

[1943 c 565 s 2; 1973 c 582 s 3]

281.275 COUNTY BOARD MAY PETITION DISTRICT COURT. If at any time the county board is of the opinion that the ability of the person in the military service to pay the taxes or assessments upon such real property is not materially affected by reason of such service, it may petition the district court of the county wherein such real property is situated for an order authorizing the property to be sold or otherwise disposed of under the laws relating to tax-forfeited property in conformity with the provisions of the Soldiers' and Sailors' Civil Relief Act of 1940, as amended, Section 500(2). Upon the filing of such petition the court shall fix a time and place for hearing thereon, and notice of the time and place of such hearing and the relief requested thereat shall be served upon the owner of such real property in like manner as a summons is served in a civil action. If there be no appearance by such person who is in the military service of the United States, the court shall proceed in the manner pre-

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scribed by the Soldiers' and Sailors' Civil Relief Act of 1940, as amended, Section 200 to Section 205, inclusive.

[1943 c 565 s 3]

281.276 RETURN OF SHERIFF MUST SHOW MILITARY SERVICE. Unless a sheriff's certificate showing military service is filed as required by section 281.273, it shall be presumed that the owner of the property described in the notice of expiration of the time for redemption from delinquent taxes is not in such service. The filing of the sheriff's certificate provided for in section 281.273 shall not affect the forfeiture of the real property described in such notice of the expiration of the time for redemption from delinquent taxes or their proceedings relating thereto except as expressly herein provided.

[1943 c 565 s 4]

281.277 NOT TO AFFECT OTHER RIGHTS; DURATION. Nothing contained in sections 281.273 to 281.277 shall be construed to prejudice or preclude any right secured to any person under the Soldiers' and Sailors' Civil Relief Act of 1940, as amended.

Sections 281.273 to 281.277 shall remain in force as long as the Soldiers' and Sailors' Civil Relief Act of 1940, as amended, shall remain in force.

[1943 c 565 s 5,6]

281.28 AGENTS, SERVICE OF NOTICE OF EXPIRATION OF REDEMPTION UPON. Any person or corporation having any right, title, or interest in or to any land or real property in this state may file, or cause to be filed, in the office of the auditor of the county in which such land or real property is situated a statement, in writing, containing: first, the name of the person or corporation having such right, title, or interest; second, a description of the land or real property in which such right, title, or interest is had; and, third, the designation of some person who is a resident of such county, or of some corporation which has an office or place of business within such county, upon whom or upon which a personal service may be made of notices of the expiration of the period of redemption of land or real property from tax sales. Each such statement shall be signed by the person or corporation having such right, title, or interest or by any agent or attorney of such person or corporation, but need not specify the nature of such right, title, or interest.

[1917 c 388 s 1] (2165)

281.29 STATEMENT TO BE FILED WITH COUNTY AUDITOR. Each such statement so filed in the office of the county auditor in this state shall be immediately numbered and filed in his office by such auditor consecutively in the order in which it is received and he shall, at the same time, enter consecutively in the order in which such statement is received, in a book to be kept by him for that purpose, first, the file number of such statement; second, the date when such statement is received and filed by him; third, the name of the person or corporation named in such statement as having some right, title, or interest in land or real property, with the post-office address of such person or corporation, if given in such statement; and, fourth, the name of the person or corporation named in such statement as the one upon whom or upon which a personal service of notice may be made. At the same time the auditor shall enter the file number of such statement in his real estate transfer book or books under each piece or parcel of land described in such statement. For the duties required of the auditor by sections 281.28 to 281.30 he shall be paid, for his own use and as an additional emolument of his office, by the person presenting such statement to be filed, a fee of 25 cents for each piece or parcel of land described in such statement. Each such statement shall cease to be valid and effectual as such for any and all purposes of sections 281.28 to 281.30 at the expiration of five years from the date of its filing, or when the person named therein as the one upon whom a personal service of notices may be made dies or ceases to be a resident of such county, or when the corporation named therein as the one upon which a personal service of notices may be made ceases to have an office or place of business within such county. The person or corporation named in a statement filed under the provision of sections 281.28 to 281.30 as having such right, title, or interest may file in the same office in which such statement is filed an instrument releasing any particular piece or parcel of land or real property described in such statement from the effect of such statement, such releasing instrument to be executed with the same formalities as are necessary to entitle conveyances of real estate to record. Such releasing instrument shall be, by the auditor, immedi-

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ately attached to and filed with such statement affected thereby. Every person or corporation filing such releasing instrument shall, before such releasing instrument is filed, pay to the auditor, for his own use, a fee of ten cents for each such releasing instrument. From the time such releasing instrument is so filed such statement affected thereby shall cease to be valid and effectual as to such particular piece or parcel of land or real property so released, but shall nevertheless be and remain valid and effectual as such for any and all the purposes of sections 281.28 to 281.30 as to each and every other piece or parcel of land or real property therein described.

[1917 c 388 s 2] (2166)

281.30 SERVICE. Subdivision 1. **On resident agent.** Service of notice of expiration of redemption from all tax sales, whether of lands bid in by the state or otherwise sold, shall be made upon resident agents appointed under sections 281.28 to 281.30, in the same form, in the same manner, and within the same time, as is now or may hereafter be provided by law for personal service upon the person to whom such notice of expiration of redemption is directed. The full period of redemption shall not expire until 60 days shall have elapsed after the service of such notice and proof thereof has been filed.

Subd. 2. **Not to supersede other notices.** The service of notice required by the provisions of sections 281.28 to 281.30 shall not supersede or take the place of the notices required by any other law of this state to be served or published, but shall be additional thereto.

[1917 c 388 s 3,4] (2167, 2168)

281.31 FAILURE TO SERVE NOTICE TO EXTINGUISH LIEN; 1925 AND PRIOR YEARS. No notice of the expiration of the time of redemption upon any certificate of tax judgment sale issued to an actual purchaser, or upon any state assignment certificate, shall issue or be served under the provisions of any law in force at the time of the passage of this section after the expiration of six years from the date of the tax judgment sale described by any such certificate; nor shall any such certificate be recorded in the office of any county recorder after the expiration of seven years from the date of such sale. All such certificates upon which such notice of expiration of redemption shall not be issued and served, and such certificate recorded in the office of the proper county recorder within the times limited by this section, shall be void and of no force or effect for any purpose whatever, and failure to serve such notice or record such certificate within the time herein prescribed shall operate to extinguish the lien of the purchaser for the taxes for the year or years in such certificate described and appearing, anything in any other statute of this state to the contrary notwithstanding.

[1905 c 271 s 1; 1915 c 77 s 1; 1976 c 181 s 2] (2169)

281.32 LIMITATION OF TIME FOR FILING CERTIFICATE; 1925 AND PRIOR YEARS. No notice of the expiration of the time of redemption upon any certificate of tax judgment sale issued to an actual purchaser shall be issued or served after the expiration of six years from the date of the tax judgment sale described by any such certificate, nor shall any such certificate be recorded in the office of the county recorder or filed in the office of the registrar of titles of the proper county after the expiration of seven years from the date of such sale.

No notice of the expiration of the time of redemption upon any state assignment certificate issued under the provisions of section 280.11, or upon any certificate issued to an actual purchaser at any forfeited tax sale held under the provisions of sections 280.12, 280.13, and 280.25, shall be issued or served after the expiration of six years from the date of such certificate, nor shall any such certificate or deed issued pursuant thereto be recorded in the office of the county recorder after the expiration of seven years from the date of such certificate.

All such certificates upon which such notice of expiration of redemption shall not be issued and served and such certificates recorded or filed in the office of the proper county recorder or registrar of titles within the time limited by this section shall be void and of no force and effect for any purpose, and failure to serve such notice or record or file such certificate within the time herein prescribed shall operate to extinguish the lien of the purchaser for the taxes for the year or years in such certifi-

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cate described and appearing and the lien of all subsequent taxes paid under such certificate.

[1917 c 488 s1; 1919 c 169 s 1; 1976 c 181 s 2] (2170)

281.321 CERTAIN NOTICES NOT TO BE SERVED. No notice of the expiration of the time of redemption upon any real estate tax judgment sale certificate, forfeited tax sale certificate, or state assignment certificate heretofore issued pursuant to any law of this state at or pursuant to any such sale held in the year 1935 or prior thereto, which has not become void under any law, shall issue or be served after the expiration of six months from the date Laws 1941, Chapter 399, becomes effective; nor shall such certificate be recorded in the office of the county recorder or filed in the office of the registrar of titles of the proper county after December 31, 1942.

[1941 c 399 s 1; 1976 c 181 s 2]

281.322 FAILURE TO SERVE NOTICES TO EXTINGUISH LIEN. No notice of expiration of the time of redemption upon any real estate tax judgment sale certificate, forfeited tax sale certificate, or state assignment certificate issued pursuant to any law of this state at or pursuant to any such sale held between January 1, 1936, and April 24, 1941, or held thereafter, shall be issued or served after the expiration of six years from the date of the certificate, nor shall such certificate be recorded in the office of the county recorder or filed in the office of the registrar of titles of the proper county after the expiration of seven years from the date of the certificate.

[1941 c 399 s 2; 1976 c 181 s 2]

281.323 CERTIFICATES MUST BE RECORDED. Any such certificate upon which notice of expiration of redemption shall not be issued, served, and recorded or filed within the time limited by sections 281.321 to 281.324 shall be void and of no force and effect for any purpose, and failure to serve such notice or record or file such certificate within the time herein prescribed shall operate to extinguish the lien of the holder of the certificate for the taxes for the year or years in such certificate described and the lien of all subsequent taxes paid under such certificate.

[1941 c 399 s 3]

281.324 CANCELED BY LIMITATION. The county auditor shall annually, as soon as practicable after the second Monday of May, cancel of record all real estate tax judgment sale certificates, forfeited tax sale certificates, and state assignment certificates, upon which notice of expiration of the time of redemption has not been served, and recorded or filed of record within the time herein fixed, by making any entry "canceled by limitation" in the proper real estate tax judgment book opposite the description of land covered by such certificate.

[1941 c 399 s 4]

281.325 CANCELANON OF CERTIFICATES, ON REQUEST OF HOLDER. Upon request of the holder of a real estate tax judgment sale certificate, state assignment certificate, or forfeited tax sale certificate and surrender of the same, whether notice of expiration of time of redemption has been issued and served or not, the county auditor shall cancel the same, making an entry in the proper copy real estate tax judgment book, opposite the description of land covered by the certificate, "canceled by surrender of certificate."

[Ex1937 c 71 s 1] (2145-1)

281.326 CANCELANON OF CERTIFICATES WHEN NOTICE OF EXPIRATION OF TIME FOR REDEMPTION NOT GIVEN WITHIN SIX YEARS. The county auditor shall annually, as soon as practicable after the second Monday of May, cancel of record all real estate tax judgment sale certificates, state assignment certificates, and forfeited tax sales certificates upon which notice of expiration of time of redemption has not been given within a period of six years next following the date of the issuance of such certificate, by making an entry in the proper copy real estate tax judgment book, opposite the description of land covered by such certificate, "canceled by limitation."

[Ex1937 c 71 s 2] (2145-2)

281.327 CANCELANON OF CERTIFICATE UPON JUDICIAL ORDER. Upon the petition of any person interested in the land covered by a real estate tax sale cer-

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tificate, state assignment certificate, or forfeited tax sale certificate and, upon the giving of such notice to the holder of such certificate as may be ordered, the district court, in the proceedings resulting in the judgment upon which a real estate tax judgment sale certificate, state assignment certificate, or forfeited tax sale certificate is based, may order the cancellation of a real estate tax judgment sale certificate, state assignment certificate, or forfeited tax sale certificate upon which notice of expiration of time of redemption has been issued when the certificate or a deed issued thereon has not been recorded in the office of the county recorder or filed in that of the registrar of titles, if the land is registered, within seven years after the date of the issuance of such certificate; the county auditor, on the filing of the order, shall make an entry in the proper copy real estate tax judgment book, opposite the description of the land, "canceled by order of court"; and the rights of the holder under his certificate shall thereupon be terminated of record in the office of the county auditor.

[*Ex1937 c 71 s 3; 1976 c 181 s 2*] (2145-3)

281.33 REDEMPTION, WHEN EXPIRES. No transfer of the lands described in such certificate to the certificate holder shall be made on the books of the county auditor, and no certificate shall be entitled to record, nor shall the full period of redemption expire, until 60 days shall have elapsed after the service of such notice, and proof thereof has been filed.

[*RL s 958*] (2171)

281.34 FEES FOR NOTICE. For serving such notice the sheriff shall receive the same fees as for the service of summons in a civil action in the district court, except that where more than one notice is served upon one person or corporation at the same time and place the sheriff shall be entitled to charge but one mileage. Such fees and the printer's fees for publishing such notice shall be paid in the first instance by the holder of the tax certificate, and repaid by the party offering to redeem such land before a certificate of redemption shall issue.

[*RL s 957; 1907 c 85*] (2172)

281.35 FRAUD IN THE SERVICE; LIMITATION FOR BRINGING ACTION.

When any notice of expiration of redemption is served upon the person named therein, and it shall be made to appear that such person was at the time of the service not the real owner of the lands described in such notice, and had no interest therein for more than two years prior to such service, although the lands were assessed in his name, and that such person fraudulently caused or permitted such service to be made upon him personally, and thereby prevented the service of such notice upon the occupant of such lands, or upon the real owner thereof, and thereby prevented the service of such notice by publication, then such notice and the service thereof shall be void, and the right of redemption shall continue in the owner of such lands as if no service had been made; provided, that the action in which such claim is made or defense interposed shall be brought within two years after such attempted service.

[*RL s 959*] (2173)

281.36 INTEREST ON PURCHASE MONEY. The amount for which any parcel is sold to a purchaser shall bear interest at the rate of 12 percent per annum from the date of sale until redemption, unless sold with interest at a less rate, in which case it shall bear interest until redemption at the same rate. The amount for which any parcel is bid in for the state shall bear interest at the rate of 12 percent per annum until redemption, or until the right of the state is assigned pursuant to section 280.11; and, if so assigned, the amount paid by the assignee shall bear interest from the date of assignment until redemption at the same rate. The amount paid by any purchaser or assignee of the state for taxes, penalties, costs, and interest accruing subsequently to the sale or assignment shall bear interest at the rate of 12 percent per annum until redemption.

[*RL s 960*] (2174)

NOTE: See section 279.03.

281.37 INTEREST WHEN LAND NOT IN LIST. When any parcel of land upon which taxes are delinquent is omitted for any year from the list filed by the county auditor with the clerk of the district court, such delinquent taxes shall bear interest at

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the rate of 12 percent per annum from the second Monday of May in the year in which the taxes became delinquent.

[*RL s 961*] (2175)

NOTE: See section 279.03.

281.38 REDEMPTION MONEY TO PURCHASER; LOST CERTIFICATE. When the owner of any tax certificate is entitled to any money paid into the county treasury for redemption from any tax sale, the county auditor may draw his warrant upon the county treasurer in favor of such person for the amount to which he is so entitled. All moneys so paid shall be charged to the proper funds. If such certificate, or any assignment thereof, has been lost or destroyed, the auditor shall not give such warrant until the person entitled to such money make and file with him an affidavit that he is the owner of such certificate, and that the same or such assignment is lost or destroyed; and, if the amount of such redemption money shall exceed \$5, the affiant shall give a bond, with surety, approved by the auditor, in double the amount of such redemption money, payable to the treasurer, conditioned that if such certificate or assignment is produced to the auditor by any other person entitled to such redemption money as owner thereof, and a warrant demanded for such money, the affiant shall, on demand, refund the same to the treasurer.

[*RL s 962*] (2176)

281.39 TIME FOR REDEMPTION FROM TAX SALE EXTENDED IN CERTAIN CASES. Whenever at the time fixed by law for absolute forfeiture of any parcel of land heretofore or hereafter bid in for the state and not assigned or disposed of by the state pursuant to Mason's Minnesota Statutes of 1927, Section 2139-2, and acts amendatory thereof and supplemental thereto, there shall be pending, in the United States district court, proceedings in eminent domain affecting such parcel, and such eminent domain proceedings shall have been pending more than two years prior to the date of forfeiture, the time of the forfeiture of such parcel shall be and is postponed and continued until the expiration of one year after the final determination of such eminent domain proceedings; and the owner of such parcel, regardless of whether such parcel is included within the boundaries of any game preserve, reforestation project, or conservation area, or any person having an interest therein, may discharge the delinquent taxes and assessments against such parcel and redeem such parcel, or portion thereof, from such sale to the state within such period, as so extended, upon payment of the portion of such unpaid taxes and assessments permitted by any law in effect during the pendency of such condemnation proceedings. Such redemption and discharge of delinquent taxes and assessments may be so made regardless of any or no determination of the value or other action by the county board or the commissioner of revenue.

[*1933 c 274 s 1; 1973 c 582 s 3*] (2176-1)

281.40 MAY REDEEM PART OF TRACT. When any tract less than the whole parcel designated for taxation and bid in for the state shall be taken or encumbered by such eminent domain proceedings, the tract so taken or encumbered may be redeemed and the delinquent taxes and assessments thereon discharged, as provided in sections 281.39 and 281.40, without redeeming or discharging the delinquent taxes and assessments on the entire parcel so bid in for the state. When only such portion or fraction of the parcel bid in for the state shall be redeemed and discharged from taxes and assessments, the amount to be paid for such redemption and discharge from delinquent taxes and assessments shall be computed by the auditor of the county wherein such lands are situated, and shall be such a part or proportion of the amount designated by any such law permitting redemption and discharge on payment of a fraction or percentage of the total amount due, as provided in sections 281.39 and 281.40, as the tract taken or encumbered by the proceedings and so redeemed bears to the value of the entire parcel bid in for the state, and of which it forms a part. Any party interested in such computation and determination of value, and aggrieved thereby, may, within ten days following the filing thereof, appeal to the district court of the county wherein such land is situated, by filing written notice of such appeal and proof of service thereof, with the clerk of such court.

[*1933 c 274 s 2*] (2176-2)

281.41-281.67 [Unnecessary]