

# MINNESOTA STATUTES 1979 SUPPLEMENT

## TAX-FORFEITED LAND SALES 282.04

tional part of a year, it shall be calculated on the basis of one-half of one percent for any month or major fraction thereof.

Such interest shall be calculated from the second Monday of May following the year in which the taxes became due, on the full amount of the taxes, penalties and costs accrued.

The provisions of this section shall not apply to any taxes which have heretofore been bid in by an actual purchaser at a May tax sale or which have heretofore been assigned.

[ 1979 c 50 s 34 ]

### CHAPTER 281. REAL ESTATE TAX SALES, REDEMPTION

Sec.		Sec.	
281.275	County board may petition district court.	281.328	State assignment certificates; validating.

#### 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, 50 U.S.C.A. App., Section 560 (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 prescribed by the Soldiers' and Sailors' Civil Relief Act of 1940, as amended, 50 U.S.C.A. App., Sections 520 to 525, inclusive.

[ 1979 c 50 s 35 ]

#### 281.328 State assignment certificates; validating.

Subdivision 1. Any state assignment certificate duly issued prior to January 1, 1972, for which the time for redemption expired as certified by the county auditor of the county issuing the certificate, and the person to whom the certificate was issued, his heirs and assigns, paid the taxes on the real property described in the certificate since the date thereof, is hereby validated and legalized as against the objection that such certificate was not recorded or filed in the office of the county recorder or registrar of titles within seven years from the date of the certificate, as provided by this chapter. Any such state assignment certificate may after April 6, 1979 be recorded or filed in the office of the proper county recorder or registrar of titles.

Subd. 2. Nothing herein contained shall affect any action now pending to determine the validity of any instrument validated by this section.

[ 1979 c 19 s 1,2 ]

### CHAPTER 282. TAX-FORFEITED LAND SALES

Sec.		Sec.	
282.04	Timber sale; tax-forfeited lands, lease, partition, easements.	282.15	Sales of forfeited lands.
		282.341	Reinstatement of tax-forfeited certificate.

#### 282.04 Timber sale; tax-forfeited lands, lease, partition, easements.

Subdivision 1. **Timber sold for cash.** The county auditor may sell dead, down and mature timber upon any tract that may be approved by the natural resources commissioner. Such sale of timber products shall be made for cash at not less than the appraised value determined by the county board to the highest bidder after not less than one week's published notice in an official paper within the county. Any timber offered at

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such public sale and not sold may thereafter be sold at private sale by the county auditor at not less than the appraised value thereof, until such time as the county board may withdraw such timber from sale. The appraised value of the timber and the forestry practices to be followed in the cutting of said timber shall be approved by the commissioner of natural resources. Payment of the full sale price of all timber sold on tax-forfeited lands shall be made in cash at the time of the timber sale. The county board may require final settlement on the basis of a scale of cut products. Any parcels of land from which timber is to be sold by scale of cut products shall be so designated in the published notice of sale above mentioned, in which case the notice shall contain a description of such parcels, a statement of the estimated quantity of each species of timber thereon and the appraised price of each specie of timber for 1,000 feet, per cord or per piece, as the case may be. In such cases any bids offered over and above the appraised prices shall be by percentage, the percent bid to be added to the appraised price of each of the different species of timber advertised on the land. The purchaser of timber from such parcels shall pay in cash at the time of sale at the rate bid for all of the timber shown in the notice of sale as estimated to be standing on the land, and in addition shall pay at the same rate for any additional amounts which the final scale shows to have been cut or was available for cutting on the land at the time of sale under the terms of such sale. Where the final scale of cut products shows that less timber was cut or was available for cutting under terms of such sale than was originally paid for, the excess payment shall be refunded from the forfeited tax sale fund upon the claim of the purchaser, to be audited and allowed by the county board as in case of other claims against the county. No timber, except hardwood pulpwood, may be removed from such parcels of land or other designated landings until scaled by a person or persons designated by the county board and approved by the commissioner of natural resources. Landings other than the parcel of land from which timber is cut may be designated for scaling by the county board by written agreement with the purchaser of the timber. The county board may, by written agreement with the purchaser and with a consumer designated by him when the timber is sold by the county auditor, and with the approval of the commissioner of natural resources, accept the consumer's scale of cut products delivered at the consumer's landing. No timber shall be removed until fully paid for in cash. Small amounts of green standing, dead, down, dying, insect infected or diseased timber not exceeding \$1,500 in appraised valuation may be sold for not less than the full appraised value at private sale to individual persons without first publishing notice of sale or calling for bids, provided that in case of such sale involving a total appraised value of more than \$200 the sale shall be made subject to final settlement on the basis of a scale of cut products in the manner above provided and not more than two such sales, directly or indirectly to any individual shall be in effect at one time. As directed by the county board, the county auditor may lease tax-forfeited land to individuals, corporations or organized subdivisions of the state at public or private vendue, and at such prices and under such terms as the county board may prescribe, for use as cottage and camp sites and for agricultural purposes and for the purpose of taking and removing of hay, stumps, sand, gravel, clay, rock, marl, and black dirt therefrom, and for garden sites and other temporary uses provided that no leases shall be for a period to exceed ten years; provided, further that any leases involving a consideration of more than \$300 per year, except to an organized subdivision of the state shall first be offered at public sale in the manner provided herein for sale of timber. Upon the sale of any such leased land, it shall remain subject to the lease for not to exceed one year from the beginning of the term of the lease. Any rent paid by the lessee for the portion of the term cut off by such cancellation shall be refunded from the forfeited tax sale fund upon the claim of the lessee, to be audited and allowed by the county board as in case of other claims against the county. The county auditor, with the approval of the county board is authorized to grant permits, licenses, and leases to tax-forfeited lands for the depositing of stripping, lean ores, tailings, or waste products from mines or ore milling plants, upon such conditions and for such consideration and for such period of time, not exceeding 15 years, as the county board may determine; said permits, licenses, or leases to be subject to approval by the commissioner of natural resources. Any person who removes any timber from tax-forfeited land before said timber has been scaled and fully paid for as provided in this subdivision is guilty of a misdemeanor. The county auditor may, with the approval of the county board and the commissioner of natural resources, and without first offering at public sale, grant leases, for a term not exceeding 25 years,

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for the removal of peat from tax-forfeited lands upon such terms and conditions as the county board may prescribe.

Provided, however, that no lease for the removal of peat shall be made by the county auditor pursuant to this section without first holding a public hearing on his intention to lease. One printed notice in a legal newspaper in the county at least ten days before the hearing, and posted notice in the courthouse at least 20 days before the hearing shall be given of the hearing.

[For text of subs 2 to 4, see M.S.1978]

[ 1979 c 78 s 1 ]

### 282.15 Sales of forfeited lands.

Such sale shall be conducted by the auditor of the county wherein such parcels lie and shall be sold to the highest bidder but not for less than the appraised value. Such sales shall be for cash or on the following terms: The appraised value of all merchantable timber on such agricultural lands shall be paid for in full at the date of sale. At least 15 percent of the purchase price of the land shall be paid in cash at the time of purchase, and the balance in not to exceed 20 equal annual instalments, with interest at the rate of four percent per annum on the unpaid balance each year, both principal and interest to become due and payable on December 31 each year following that in which the purchase was made. The purchaser may pay any number of instalments of principal and interest on or before their due date. When the sale is on terms other than for cash in full the purchaser shall receive from the county auditor a contract for deed, in such form as shall be prescribed by the attorney general. The county auditor shall make a report to the commissioner of natural resources not more than 30 days after each public sale, showing the lands sold at such sales, and submit a copy of each contract of sale.

All lands sold pursuant to the provisions hereof shall, on the second day of January following the date of such sale, be restored to the tax rolls and become subject to taxation in the same manner as the same were assessed and taxed before becoming the absolute property of the state.

[ 1979 c 50 s 36 ]

### 282.341 Reinstatement of tax-forfeited certificate.

[For text of subd 1, see M.S.1978]

Subd. 2. Thereupon the county auditor shall note the reinstatement upon his records and shall pay over to the county treasurer the amount deposited by the petitioner. If such reinstatement is made after January 2 the county auditor shall levy taxes for the year in which reinstatement is made on said land as in the case of omitted taxes.

[ 1979 c 50 s 37 ]

## CHAPTER 285. MONEY AND CREDITS

Sec.		Sec.	
285.01	Repealed.	285.09	Repealed.
285.02	Repealed.	285.095	Repealed.
285.021	Repealed.	285.096	Repealed.
285.023	Repealed.	285.10	Repealed.
285.03	Repealed.	285.11	Repealed.
285.04	Repealed.	285.12	Repealed.
285.05	Repealed.	285.13	Repealed.
285.06	Repealed.	285.14	Repealed.
285.07	Repealed.	285.143	Repealed.
285.08	Repealed.	285.15	Repealed.

**285.01** [ Repealed, 1979 c 91 s 1 ]

**285.02** [ Repealed, 1979 c 91 s 1 ]

**285.021** [ Repealed, 1979 c 91 s 1 ]

**285.023** [ Repealed, 1979 c 91 s 1 ]

**285.03** [ Repealed, 1979 c 91 s 1 ]