

CHAPTER 279

DELINQUENT REAL ESTATE TAXES

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279.01 DUE DATE; PENALTIES, INTEREST.

Subdivision 1. On May 16, of each year, with respect to property actually occupied and used as a homestead by the owner of the property, a penalty of three percent shall accrue and thereafter be charged upon all unpaid taxes on real estate on the current lists in the hands of the county treasurer, and a penalty of seven percent on nonhomestead property. Thereafter, for both homestead and nonhomestead property, on the 16th day of each month, up to and including October 16 following, an additional penalty of one percent for each month shall accrue and be charged on all such unpaid taxes. When the taxes against any tract or lot exceed \$10, one-half thereof may be paid prior to May 16; and, if so paid, no penalty shall attach; the remaining one-half shall be paid at any time prior to October 16 following, without penalty; but, if not so paid, then a penalty of four percent shall accrue thereon for homestead property and a penalty of four percent on nonhomestead property. Thereafter, for homestead property, on the 16th day of each month up to and including December 16 following, an additional penalty of two percent for each month shall accrue and be charged on all such unpaid taxes. Thereafter, for nonhomestead property, on the 16th day of each month up to and including December 16 following, an additional penalty of four percent for each month shall accrue and be charged on all such unpaid taxes. If one-half of such taxes shall not be paid prior to May 16, the same may be paid at any time prior to October 16, with accrued penalties to the date of payment added, and thereupon no penalty shall attach to the remaining one-half until October 16 following; provided, also, that the same may be paid in installments as follows: One-fourth prior to March 16; one-fourth prior to May 16; one-fourth prior to August 16; and the remaining one-fourth prior to October 16, subject to the aforesaid penalties. Where the taxes delinquent after October 16 against any tract or parcel exceed \$40, they may be paid in installments of not less than 25 percent thereof, together with all accrued penalties and costs, up to the next tax judgment sale, and after such payment, penalties, interest, and costs shall accrue only on the sum remaining unpaid. Any county treasurer who shall make out and deliver or countersign any receipt for any such taxes without including all of the foregoing penalties therein, shall be liable to the county for the amount of such penalties.

[For text of subd 2, see M.S.1982]

History: 1983 c 342 art 7 s 13

279.05 DELINQUENT LIST, FILING, EFFECT.

On or before February 15th, in each year, the county auditor shall file with the clerk of the district court of the county a list of the delinquent taxes upon real estate within his county, which list shall contain a description of each parcel of land on which such taxes shall be so delinquent, except such parcels as shall have

theretofore been bid in by the state and not redeemed. The list shall contain the following information:

(a) a legal description of the land and tax parcel or identification number of each parcel of land on which taxes shall be so delinquent except those parcels as shall have theretofore been bid in by the state and not redeemed;

(b) names of the taxpayers and fee owners and in addition those parties who have filed their addresses pursuant to section 276.041, and, at the election of the county auditor, the current filed addresses; and

(c) the total amount of taxes and penalties, with the years for which the same are delinquent, set opposite the description.

The filing of such list shall have the effect of filing a complaint in an action by the county against each parcel of land therein described, to enforce payment of the taxes and penalties therein appearing against it, and shall be deemed the institution of such action, and the same shall operate as notice of the pendency thereof. The auditor shall verify the list by affidavit. The affidavit shall be substantially in the following form:

State of Minnesota)
) ss.
 County of)

....., being by me first duly sworn, deposes, and says that he is the auditor of the county of; that he has examined the foregoing list, and knows the contents thereof; and that the same is true and correct.

Subscribed and sworn to before me this day of, 19.....

History: 1983 c 342 art 15 s 4

279.06 COPY OF LIST AND NOTICE.

Within five days after the filing of such list, the clerk shall return a copy thereof to the county auditor, with a notice prepared and signed by him, and attached thereto, which may be substantially in the following form:

State of Minnesota)
) ss.
 County of)

District Court
 Judicial District.

The state of Minnesota, to all persons, companies, or corporations who have or claim any estate, right, title, or interest in, claim to, or lien upon, any of the several parcels of land described in the list hereto attached:

The list of taxes and penalties on real property for the county of remaining delinquent on the first Monday in January, 19....., has been filed in the office of the clerk of the district court of said county, of which that hereto attached is a copy. Therefore, you, and each of you, are hereby required to file in the office of said clerk, on or before the 20th day after the publication of this notice and list, your answer, in writing, setting forth any objection or defense you may have to the taxes, or any part thereof, upon any parcel of land described in the list, in, to, or on which you have or claim any estate, right, title, interest, claim, or lien, and, in default thereof, judgment will be entered against such parcel of land for the taxes on such list appearing against it, and for all penalties, interest, and costs. Based upon said judgment, the land shall be sold to the state of Minnesota on the second Monday in May, 19... The period of redemption for all

lands sold to the state at a tax judgment sale shall be three years from the date of sale to the state of Minnesota 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 period of redemption is five years from the date of sale to the state of Minnesota.

The period of redemption for all other lands sold to the state at a tax judgment sale shall be five years from the date of sale.

Inquiries as to the proceedings set forth above can be made to the county auditor of county whose address is

(Signed),
 Clerk of the District Court of the County
 of
 (Here insert list.)

The list referred to in the notice shall be substantially in the following form:

List of real property for the county of, on which taxes remain delinquent on the first Monday in January, 19...:

Town of (Fairfield),
 Township (40), Range (20),

Names (and Current Filed Addresses) for the Taxpayers and Fee Owners and in Addition Those Parties Who Have Filed Their Addresses

Pursuant to section 279.041

Subdivision of Section

Section

Tax Parcel Number

Total Tax and Penalty \$ cts.

John Jones
 (825 Fremont
 Fairfield, MN
 55000)

S.E. 1/4 of S.W. 1/4

10

23101

2.20

Bruce Smith
 (2059 Hand
 Fairfield,
 MN 55000)
 and
 Fairfield
 State Bank
 (100 Main
 Street
 Fairfield,
 MN 55000)

That part of N.E. 1/4
 of S.W. 1/4 desc. as
 follows: Beg. at the
 S.E. corner of said
 N.E. 1/4 of S.W. 1/4;
 thence N. along the E.
 line of said N.E. 1/4
 of S.W. 1/4 a distance
 of 600 ft.; thence W.
 parallel with the S.
 line of said N.E. 1/4
 of S.W. 1/4 a distance
 of 600 ft.; thence S.
 parallel with said E.
 line a distance of 600
 ft. to S. line of said

N.E. 1/4 of S.W. 1/4;
 thence E. along said S.
 line a distance of 600
 ft. to the point of
 beg. 21 33211 3.15

As to platted property, the form of heading shall conform to circumstances and be substantially in the following form:

City of (Smithtown)
 Brown's Addition, or Subdivision

Names (and Current Filed Addresses) for the Taxpayers and Fee Owners and in Addition Those Parties Who have Filed Their Addresses

Pursuant to section 279.041

	Lot	Block	Tax Parcel Number	Total Tax and Penalty \$ cts.
John Jones (825 Fremont Fairfield, MN 55000)	15	9	58243	2.20
Bruce Smith (2059 Hand Fairfield, MN 55000) and Fairfield State Bank (100 Main Street Fairfield, MN 55000)	16	9	58244	3.15

The names, descriptions, and figures employed in parentheses in the above forms are merely for purposes of illustration.

The name of the town, township, range or city, and addition or subdivision, as the case may be, shall be repeated at the head of each column of the printed lists as brought forward from the preceding column.

Errors in the list shall not be deemed to be a material defect to affect the validity of the judgment and sale.

History: 1983 c 342 art 15 s 5

279.091 MAILING OF NOTICE AND LIST; FAILURE TO MAIL.

On or before March 20 immediately following the filing of such list with the clerk of district court, the county auditor shall cause the notice and the pertinent portion of the list of delinquent real property to be mailed to all real property taxpayers and in addition those parties who have filed their addresses pursuant to section 276.041. Failure to mail the notice and the pertinent portions of the list

shall not be deemed to be a material defect to affect the validity of the judgment and sale.

History: 1983 c 342 art 15 s 6

279.092 PUBLICATION AND RELATED COSTS.

The county auditor shall assess a service fee of the greater of (a) \$10.00, or (b) the amount determined by the county board as reasonably necessary to recover all costs incurred, against each parcel included in the delinquent tax list filed pursuant to section 279.05. The unpaid fees shall constitute a lien against the property in the manner provided in section 272.31 for unpaid taxes. When the fee is collected, the general revenue fund of the county shall be credited to defray costs incurred by the county auditor and the clerk of district court to prepare and publish the delinquent tax list and to enter judgment if no answer is filed.

History: 1983 c 342 art 15 s 7

279.131 AFFIDAVIT OF MAILING.

The county auditor shall forthwith file with the clerk of the district court an affidavit of mailing of such notice and list. The affidavit shall be substantially in the following form:

State of Minnesota)
) ss.
County of)

....., being the county auditor of County, being duly sworn, on oath, deposes and says that on the day of, 19.., he mailed the notice and the pertinent portion of the list of real estate remaining delinquent in County on the first Monday of January, 19.., to those parties named in the pertinent portion of the list by placing a true and correct copy of the pertinent portion of the list in an envelope addressed to them as shown in said list and depositing the same with postage prepaid, in the U.S. Mails at, Minnesota.

Subscribed and sworn to
before me this day of
....., 19..

History: 1983 c 342 art 15 s 8

279.14 CONCLUSIVENESS OF JUDGMENT, JURISDICTIONAL DEFECTS.

When the last publication shall have been made and the notice and list shall have been mailed by the county auditor, the notice shall be deemed to have been served and the court to have acquired full and complete jurisdiction to enforce against each parcel of land in such published list described in the taxes, accrued penalties, and costs upon it then delinquent, so as to bind every estate, right, title, interest, claim, or lien, in law or equity, in, to, or upon such parcel of land, of every person, company, or corporation. Such jurisdiction shall not be affected by any error in making the list filed with the clerk, nor by any error, irregularity, or omission in the assessment or levy of the taxes, or in any other proceedings, prior to filing the list; nor by any mistake in copying the list for publication, or in publishing the list, or in mailing the list and notice or in the designation of the newspaper wherein such list is published; nor by reason of the taxes having been

charged in any other name than that of the rightful owner; nor by any mistake in the amount of tax in such published list appearing against any piece or parcel of land therein described; provided, that any judgment rendered in such proceedings shall be void upon satisfactory proof made prior to the expiration of the statute of limitations provided in section 284.28 that such real estate was exempt from taxation or that such taxes were paid before judgment was rendered.

History: 1983 c 342 art 15 s 9

279.15 WHO MAY ANSWER; FORM.

Any person having any estate, right, title, or interest in, or lien upon, any parcel of land embraced in such list as published, within 20 days after the last publication of the notice, may file with the clerk of the district court an answer setting forth his defense or objection to the tax or penalty against such parcel of land. The answer need not be in any particular form, but shall clearly refer to the parcel of land intended, and set forth in concise language the facts constituting the defense or objection to such tax or penalty; and, if the list shall embrace the taxes for two or more years, the defense or objection may be to the taxes or penalty for one or more of such years. The answer may embrace his defense or objection to any number of parcels of land in or upon which he has any estate, right, title, interest, or lien.

History: 1983 c 342 art 15 s 10

279.16 JUDGMENT WHEN NO ANSWER; FORM; ENTRY.

Upon the expiration of 20 days from the later of the filing of the affidavit of publication or the filing of the affidavit of mailing pursuant to section 279.131, the clerk shall enter judgment against each and every such parcel as to which no answer has been filed, which judgment shall include all such parcels, and shall be substantially in the following form:

State of Minnesota)	District Court,
) ss.	
County of) Judicial District.

In the matter of the proceedings to enforce payment of the taxes on real estate remaining delinquent on the first Monday in January, 19....., for the county of, state of Minnesota.

A list of taxes on real property, delinquent on the first Monday in January, 19....., for said county of, having been duly filed in the office of the clerk of this court, and the notice and list required by law having been duly published and mailed as required by law, and more than 20 days having elapsed since the last publication of the notice and list, and no answer having been filed by any person, company, or corporation to the taxes upon any of the parcels of land hereinafter described, it is hereby adjudged that each parcel of land hereinafter described is liable for taxes, penalties, and costs to the amount set opposite the same, as follows:

Description.	Parcel Number.	Amount.
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The amount of taxes, penalties, and cost to which, as hereinbefore stated, each of such parcels of land is liable, is hereby declared a lien upon such parcel of land as against the estate, right, title, interest, claim, or lien, of whatever nature, in

law or equity, of every person, company, or corporation; and it is adjudged that, unless the amount to which each of such parcels is liable be paid, each of such parcels be sold, as provided by law, to satisfy the amount to which it is liable.

Dated this day of, 19.....

.....
 Clerk of the District Court,
 County of

The judgment shall be entered by the clerk in a book to be kept by him, to be called the real estate tax judgment book, and signed by the clerk. The judgment shall be written out on the left-hand pages of the book, leaving the right-hand pages blank for the entries in this chapter hereinafter provided; and the same presumption in favor of the regularity and validity of the judgment shall be deemed to exist as in respect to judgments in civil actions in such court, except where taxes have been paid before the entry of judgment, or where the land is exempt from taxation, in which cases the judgment shall be prima facie evidence only of its regularity and validity.

History: 1983 c 342 art 15 s 11

279.20 PAPERS FILED BY CLERK.

The clerk shall attach together and file the list, notice, affidavit of publication, affidavit of mailing, one copy of the newspaper and supplement, if any, in which the notice and list were published, all answers, all orders made in the proceedings, and all affidavits and other papers filed in the course thereof.

History: 1983 c 342 art 15 s 12

279.21 APPEAL.

The orders and judgment of the district court are subject to review as in other civil cases. As soon as the appeal is decided, the clerk of the appellate courts shall enter the proper order and transmit a certified copy of it to the clerk of the district court. The appeal shall not prevent the entry of judgment in the district court, or the sale of any parcel of land pursuant to the judgment, unless at the time of taking the appeal a bond is filed with the clerk of the district court, with sureties, in an amount to be approved by the judge, conditioned for the payment of the amount for which the judgment shall be rendered, and the penalties and costs allowed by law, if the decision of the district court is affirmed.

History: 1983 c 247 s 120

279.24 [Repealed, 1983 c 342 art 15 s 39]