

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 bid in by the state at a tax sale may redeem the same within the time and in the manner in this chapter provided.

History: 1983 c 342 art 15 s 20

281.02 AMOUNT PAYABLE.

Any person redeeming any parcel of land shall pay into the county treasury, the amount for which the same was bid in, the amount of all subsequent delinquent taxes, penalties, costs, and interest thereon at the rate provided in section 279.03.

History: 1983 c 342 art 15 s 21

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. 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."

History: 1983 c 342 art 15 s 22

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, a personal representative or any person interested in his estate as heir, devisee, legatee, or creditor, may redeem from such sale during the period for redemption. If such redemption be made by a personal representative, he shall at the time thereof produce to the county auditor his letters issued pursuant to chapter 524. 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 provided in section 279.03, shall constitute a valid claim against the estate of the deceased.

History: 1983 c 342 art 15 s 23

281.17 PERIOD FOR REDEMPTION.

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.

History: 1983 c 342 art 15 s 24

281.18 LANDS MAY BE REDEEMED.

Every parcel of land heretofore sold to the state at any tax judgment sale and now subject to redemption 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.

History: 1983 c 342 art 15 s 25

281.23 NOTICE.

Subdivision 1. Duty of auditor. In case any parcel of land bid in for the state at any tax judgment sale has not been redeemed by 60 days before the expiration of the 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 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 legal descriptions and tax parcel identification numbers of such parcels and names of the taxpayers and fee owners and in addition those parties who have filed their addresses pursuant to section 276.041, and the amount necessary to redeem as of the date hereof and, at the

election of the county auditor, the current filed addresses of any such persons, are as follows:

Names (and Current Filed Addresses) for the Taxpayers and Fee Owners and in Addition Those Parties Who Have Filed Their Addresses Pursuant to section 276.041

Legal Description

Tax Parcel Number

Amount Necessary to Redeem as of Date Hereof

.....

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. The redemption must be made in my office.

FAILURE TO REDEEM SUCH LANDS PRIOR TO THE EXPIRATION OF REDEMPTION WILL RESULT IN THE LOSS OF THE LAND AND FORFEITURE OF SAID LAND TO THE STATE OF MINNESOTA.

Inquiries as to the proceedings set forth above can be made to the County Auditor for the County of, whose address is set forth below.

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

.....
 County Auditor

(OFFICIAL SEAL)

.....
 (Address)

 (Telephone)."

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 publication 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, the notice prescribed by subdivision 2.

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 period of redemption, and covered by a notice or notices kept posted during the time of the publication, as hereinbefore provided.

Subd. 5. Mailing of notice. Forthwith after the commencement of such publication, the county auditor shall cause the notice of expiration of redemption

to be mailed by certified mail, return receipt requested, to all real property taxpayers and fee owners and in addition to those parties who have filed their addresses pursuant to section 276.041. Proof of such mailing shall be made by the certificate of the auditor filed in his office. Failure to receive the notice shall not operate to postpone or excuse any default.

Subd. 6. 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 notice of expiration of redemption for service upon the persons in possession of all parcels of such land as are actually occupied. 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 notice of expiration of redemption 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 notice 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. 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 mileage shall be prorated and charged equitably against all such owners.

Subd. 7. 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, 3, 5, and 6, shall expire 60 days after the giving of such notice and the filing of proof thereof in the office of the county auditor.

Subd. 8. Cost. The cost of giving notice, as provided by subdivisions 2, 3, 5, and 6, shall be paid by the county.

Subd. 9. Certificate. After the time for redemption of any lands shall have expired after notice given, as provided in subdivisions 2, 3, 5, and 6, 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.

History: 1983 c 342 art 15 s 26

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 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.

History: 1983 c 342 art 15 s 27

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 and the costs of the certified mail shall be repaid by the party offering to redeem such land before a certificate of redemption shall issue.

History: 1983 c 342 art 15 s 28

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

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 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.

History: 1983 c 342 art 15 s 29