

CHAPTER 282

TAX-FORFEITED LAND SALES

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282.01 TAX-FORFEITED LANDS.

[For text of subs 1 and 2, see M.S.1982]

Subd. 3. **Sale of nonconservation lands.** All parcels of land classified as nonconservation, except those which may be reserved, shall be sold as provided, if it is determined, by the county board of the county in which the parcels lie, that it is advisable to do so, having in mind their accessibility, their proximity to existing public improvements, and the effect of their sale and occupancy on the public burdens. Any parcels of land proposed to be sold shall be first appraised by the county board of the county in which the parcels lie. The parcels may be reappraised whenever the county board deems it necessary to carry out the intent of sections 282.01 to 282.13. In an appraisal the value of the land and any standing timber on it shall be separately determined. No parcel of land containing any standing timber may be sold until the appraised value of the timber on it and the sale of the land have been approved by the commissioner of natural resources. The commissioner shall base his review of a proposed sale on the policy and considerations specified in subdivision 1. The decision of the commissioner shall be in writing and shall state the reasons for it. The county may appeal the decision of the commissioner in accordance with chapter 14.

In any county in which a state forest or any part of it is located, the county auditor shall submit to the commissioner at least 30 days before the first publication of the list of lands to be offered for sale a list of all lands included on the list which are situated outside of any incorporated municipality. If, at any time before the opening of the sale, the commissioner notifies the county auditor in writing that he finds standing timber on any parcel of such land, the parcel shall not be sold unless the requirements of this section respecting the separate appraisal of the timber and the approval of the appraisal by the commissioner have been complied with. The commissioner may waive the requirement of the 30-day notice as to any parcel of land which has been examined and the timber value approved as required by this section.

If any public improvement is made by a municipality after any parcel of land has been forfeited to the state for the nonpayment of taxes, and the improvement is assessed in whole or in part against the property benefited by it, the clerk of the municipality shall certify to the county auditor, immediately upon the determination of the assessments for the improvement, the total amount that would have been assessed against the parcel of land if it had been subject to assessment; or if the public improvement is made, petitioned for, ordered in or assessed, whether the improvement is completed in whole or in part, at any time between the appraisal and the sale of the parcel of land, the cost of the improvement shall be included as a separate item and added to the appraised value of the parcel of land at the time it is sold. No sale of a parcel of land shall discharge or free the parcel of land from lien for the special benefit conferred upon it by reason of the public

improvement until the cost of it, including penalties, if any, is paid. The county board shall determine the amount, if any, by which the value of the parcel was enhanced by the improvement and include the amount as a separate item in fixing the appraised value for the purpose of sale. In classifying, appraising, and selling the lands, the county board may designate the tracts as assessed and acquired, or may by resolution provide for the subdivision of the tracts into smaller units or for the grouping of several tracts into one tract when the subdivision or grouping is deemed advantageous for the purpose of sale. Each such smaller tract or larger tract must be classified and appraised as such before being offered for sale. If any such lands have once been classified, the board of county commissioners, in its discretion, may, by resolution, authorize the sale of the smaller tract or larger tract without reclassification.

[For text of subd 4, see M.S.1982]

Subd. 5. Sale on terms, certificate. When sales hereafter are made on terms the purchaser shall receive a certificate from the county auditor in such form, consistent with the provisions of sections 282.01 to 282.13 and setting forth the terms of sale, as may be prescribed by the attorney general. Failure of the purchaser or any person claiming under him, to pay any of the deferred instalments with interest, or the current taxes, or to comply with any conditions that may have been stipulated in the notice of sale or in the auditor's certificate herein provided for, shall constitute default; and the state may, by order of the county board, during the continuance of such default, declare such certificate canceled and take possession of such lands and may thereafter resell or lease the same in the same manner and under the same rules as other lands forfeited to the state for taxes are sold or leased. When the county board shall have adopted a resolution ordering the cancellation of such certificate or certificates and the cancellation shall have been completed in accord with section 282.40, then a reentry shall be deemed to have been made on the part of the state without any other act or deed, and without any right of redemption by the purchaser or any one claiming under him; and the original purchaser in default or any person claiming under him, who shall remain in possession or enter thereon shall be deemed a willful trespasser and shall be punished as such.

When the cancellation of such certificate has been completed the county auditor shall cancel all taxes and tax liens, delinquent and current, and special assessments, delinquent or otherwise, imposed upon the lands described in the certificate after the issuance thereof by him.

[For text of subds 6 and 7, see M.S.1982]

Subd. 7a. Alternate sale procedure. Land located in a home rule charter or statutory city, or in a town described in section 368.01, subdivision 1, which cannot be improved because of noncompliance with local ordinances regarding minimum area, shape, frontage or access may be sold by the county auditor pursuant to this subdivision if the auditor determines that a nonpublic sale will encourage the approval of sale of the land by the city or town and promote its return to the tax rolls. If the physical characteristics of the land indicate that its highest and best use will be achieved by combining it with an adjoining parcel and the city or town has not adopted a local ordinance governing minimum area, shape, frontage, or access, the land may also be sold pursuant to this subdivision. The sale of land pursuant to this subdivision shall be subject to any conditions imposed by the county board pursuant to section 282.03. The governing body of the city or town may recommend to the county board conditions to be imposed on

the sale. The county auditor may restrict the sale to owners of lands adjoining the land to be sold. The county auditor shall conduct the sale by sealed bid or may select another means of sale. The land shall be sold to the highest bidder but in no event shall the land be sold for less than its appraised value. All owners of land adjoining the land to be sold shall be given a written notice at least 30 days prior to the sale.

This subdivision shall be liberally construed to encourage the sale and utilization of tax-forfeited land, to eliminate nuisances and dangerous conditions and to increase compliance with land use ordinances.

[For text of subs 8 to 11, see M.S.1982]

History: 1983 c 222 s 19; 1983 c 247 s 121; 1983 c 342 art 15 s 30

282.039 VETERAN'S CREDIT APPLICATION.

The provisions of Minnesota Statutes 1980, sections 282.031 to 282.037 shall continue in effect with respect to any veteran who has applied to purchase land under those sections before March 23, 1982 or to any veteran who purchases land under those sections and applies within the required time for a credit under Minnesota Statutes 1980, section 282.033. Any contract canceled or terminated for breach of the conditions thereof pursuant to Minnesota Statutes 1980, section 282.036, shall be canceled in the manner set forth in section 282.40. This section is repealed April 1, 1988.

History: 1983 c 342 art 15 s 31

282.17 CANCELLATION OF CONTRACTS.

Failure of the purchaser to make any payment of any instalment or of any interest required under a contract within six months from the date on which such payment becomes due, or to pay before they become delinquent all taxes that may be levied upon the lands so purchased shall constitute a default, and thereupon the contract shall be deemed canceled, and all right, title, and interest of the purchaser, his heirs, representatives, or assigns in the premises shall terminate upon cancellation in accord with section 282.40. A record of such default shall be made in the state land records kept by or under the direction of the commissioner of natural resources, and a certificate of such default may be made by or under the direction of the commissioner and filed with the county treasurer or recorded in the office of the county recorder of the county in which the premises are situated. Any such record or certificate shall be prima facie evidence of the facts therein stated, but the making of such record or certificate shall not be essential to the taking effect of such cancellation and termination, and thereupon the land described in the contract shall be subject to disposition as provided in sections 282.15 and 282.16, upon first having been reclassified and reappraised as provided by section 282.14. The county auditor shall report any such default to the commissioner of natural resources on or before June 30th of each year.

History: 1983 c 342 art 15 s 32

282.171 CONTRACTS, MEMBERS OF ARMED FORCES, CANCELLATION.

No contract entered into by persons in the armed forces of the United States prior to their induction or enlistment for the purchase of tax-forfeited or other lands from the state of Minnesota on the installment plan shall be terminated or canceled for nonpayment of installments except as provided herein.

Any person in the armed forces of the United States, who, as vendee, in any contract with the state of Minnesota for the purchase of tax-forfeited or other lands, is in default on any installment, or is unable to pay any installment or installments thereafter becoming due, and desires to retain his or her rights under said contract, and such contract has not heretofore been canceled and the land sold, shall during the period of military service file, or cause to be filed by an adult, with knowledge of the facts, with the county auditor or other state agency, having charge of said contract, an affidavit, giving the legal description of said lands, and the number, if any, of said contract, and stating that the vendee in said contract is in the military service of the United States, the branch of the service, the date of enlistment or induction, and that said vendee desires to retain his or her rights under said contract. If said affidavit is filed within the time herein limited and provided, said contract shall remain in full force and effect, notwithstanding any default or nonpayment of any installment or installments thereunder, for six months after the vendee's discharge from the military service. If said vendee fails to pay all delinquent installments within six months after his or her discharge, then in such event said contract may be canceled and terminated as provided in section 282.40.

History: 1983 c 342 art 15 s 33

282.222 SALE.

[For text of subs 1 to 3, see M.S.1982]

Subd. 4. **Terms of sale.** All sales under sections 282.221 to 282.226 shall be for cash or on the following terms: at least 15 percent of the purchase price shall be paid in cash at the time of the sale, and the balance shall be paid in equal annual installments over a period of 20 years, with interest at a rate equal to the rate in effect at the time under section 549.09, payable annually, on the portion remaining unpaid, with privilege of prepayment of any installment on any interest date. Sales on terms shall be evidenced by a certificate issued by the county auditor in a form prescribed by the attorney general. The county auditor shall submit a copy of the certificate to the commissioner of natural resources within 30 days. The appraised value of all merchantable timber on such agricultural lands shall be paid for in cash in full at the time of sale. The county auditor shall report all sales to the commissioner of natural resources within 30 days. Failure of the purchaser to make any payment of any installment or of any interest required under any contract within six months from the date on which the payment is due, or to pay all taxes that may be levied upon the land purchased before they become delinquent, shall constitute a default. Upon default the contract shall be canceled and all right, title, and interest of the purchaser, his heirs, representatives, or assigns in the premises shall terminate upon cancellation in accord with section 282.40. A record of the default shall be made in the state land records kept by or under the direction of the commissioner of natural resources. A certificate of the default may be made by or under the direction of the commissioner and filed with the county treasurer or recorded in the office of the county recorder of the county in which the premises are situated. Any record or certificate shall be prima facie evidence of the facts stated in it. The making of the record or certificate is not essential to the taking effect of the cancellation and termination. Upon cancellation and termination, the land described in the contract shall be subject to disposition as provided in this section after having been reclassified and reappraised as provided by section 282.221. The county auditor shall report any

default to the commissioner of natural resources on or before June 30th of each year.

Subd. 5. **Cancellation validated.** In any case where a certificate of cancellation of any certificate of sale of lands sold pursuant to sections 282.221 to 282.226, has heretofore been made by either the commissioner of finance or the commissioner of natural resources and filed in the office of the officer executing the same or in the office of the commissioner of finance or recorded in the office of the county recorder of the county in which the land lies, such cancellation is hereby validated and made effective, and the certificate of sale shall be deemed canceled as if canceled by the proper officer and in the manner prescribed by law. All cancellations made after the effective date of Laws 1983, chapter 342, shall be in accord with section 282.40.

[For text of subs 6 and 7, see M.S.1982]

History: 1983 c 342 art 15 s 34,35

282.301 RECEIPTS FOR PAYMENTS.

The purchaser shall receive from the county auditor at the time of repurchase a receipt, in such form as may be prescribed by the attorney general. When the purchase price of a parcel of land shall be paid in full, the following facts shall be certified by the county auditor to the commissioner of revenue of the state of Minnesota: the description of land, the date of sale, the name of the purchaser or his assignee, and the date when the final instalment of the purchase price was paid. Upon payment in full of the purchase price, the purchaser or his assignee shall receive a quitclaim deed from the state, to be executed by the commissioner of revenue. Failure to make any payment herein required shall constitute default and upon such default and cancellation in accord with section 282.40, the right, title and interest of the purchaser or his heirs, representatives, or assigns in such parcel shall terminate.

History: 1983 c 342 art 15 s 36

282.33 LOST OR DESTROYED DEEDS.

Subdivision 1. Whenever an unrecorded deed from the state of Minnesota conveying tax-forfeited lands shall have been lost or destroyed, an application, in form approved by the attorney general, for a new deed may be made by the grantee or his successor in interest to the commissioner of revenue. If it appears to the commissioner of revenue that the facts stated in the petition are true, he shall issue a new deed to the original grantee, in form approved by the attorney general, with like effect as the original deed. The application shall be accompanied by a fee of \$10, payable to the commissioner of revenue, which shall be deposited with the state treasurer and credited to the general fund.

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

History: 1983 c 222 s 20

282.38 TIMBER DEVELOPMENT FUNDS.

Subdivision 1. **Development.** In any county where the county board by proper resolution sets aside funds for timber development pursuant to section 282.08, clause (3)(a), or section 459.06, subdivision 2, the Commission of Iron Range Resources may upon request of the county board assist said county in carrying out any project for the long range development of its timber resources

through matching of funds or otherwise, provided that any such project shall first be approved by the commissioner of natural resources.

Subd. 2. **Tax levy.** In any county where the county board shall determine that insufficient moneys will be available from tax-forfeited funds to carry out the intentions of this section as set forth in the statutes enumerated in subdivision 1, the county board may levy a tax upon the real and personal property of the county for that purpose, and the proceeds of said levy may be used in the same manner as funds set aside pursuant to section 282.08, clause (3)(a), and section 459.06, subdivision 2.

[For text of subd 3, see M.S.1982]

History: 1983 c 216 art 1 s 46,47

282.40 CANCELLATION OF INSTALLMENT SALE CONTRACTS BY STATE.

The cancellation of any sale by the state of Minnesota under an installment contract of any parcel of land shall be completed pursuant to section 559.21, and all costs, attorney's fees, and other amounts payable by the purchaser thereunder shall be payable to the county.

History: 1983 c 342 art 15 s 37