

CHAPTER 281

REAL ESTATE TAX SALES, REDEMPTION

281.17 Period for redemption.
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281.38 Redemption money to purchaser; lost certificate.

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) nonagricultural homesteaded land as defined in section 273.13, subdivision 22; (b) homesteaded agricultural land as defined in section 273.13, subdivision 23, paragraph (a); or (c) seasonal recreational land as defined in section 273.13, subdivision 22, paragraph (c), 23, paragraph (c), or 25, paragraph (c), clause (5), for which the period of redemption is five years from the date of sale to the state of Minnesota.

The period of redemption for homesteaded lands as defined in section 273.13, subdivision 22, located in a targeted neighborhood as defined in Laws 1987, chapter 386, article 6, section 4, and sold to the state at a tax judgment sale is three years from the date of sale. The period of redemption for all lands located in a targeted neighborhood as defined in Laws 1987, chapter 386, article 6, section 4, except homesteaded lands as defined in section 273.13, subdivision 22, and sold to the state at a tax judgment sale is one year from the date of sale.

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, except that the period of redemption for non-homesteaded agricultural land as defined in section 273.13, subdivision 23, paragraph (b), shall be two years from the date of sale if at that time that property is owned by a person who owns one or more parcels of property on which taxes are delinquent, and (1) the aggregate tax capacity of that property exceeds five percent of the total tax capacity of the school district in which the property is located, or (2) the delinquent taxes are more than 25 percent of the prior year's school district levy.

History: 1991 c 265 art 9 s 68; 1991 c 291 art 1 s 33; art 12 s 18

281.273 EXPIRATION OF TIME OF REDEMPTION ON LANDS OWNED BY PERSONS IN MILITARY SERVICE.

When a county sheriff serves notice of expiration of the time for redemption of any parcel of real property from delinquent taxes upon any occupant of the real property, the sheriff shall inquire of the occupant and otherwise as the sheriff may deem proper whether the 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 the person's dependents at the commencement of the period of military service. On finding that the real property is so owned, the sheriff shall make a certificate to the county auditor, setting forth the description of the property, the name of the owner, the particulars of the owner's military service so far as ascertained or claimed, and the names and addresses of the persons of whom the sheriff made inquiry. The certificate shall be filed with the county auditor and shall be prima facie evidence of the facts stated. If the real property described in the 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, except that the requirement in United States Code, title 50, section 560, that the property be occupied by the dependent or employee of the person in military service does not apply. The period of withholding from sale or conveyance shall be no longer than is required

by that act. If upon further investigation the sheriff finds at any time that the certificate is erroneous in any particular, the sheriff shall file a supplemental certificate referring to the matter in error and stating the facts as found. The supplemental certificate shall be prima facie evidence of the facts stated, and shall supersede any prior certificate so far as in conflict therewith. If it appears from the 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 from sale further under this section.

History: *1991 c 18 s 1*

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 a warrant upon the county treasurer in favor of such person for the amount to which the person 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 the auditor an affidavit of being the owner of such certificate and that the same or such assignment is lost or destroyed.

History: *1991 c 326 s 13*