

## CHAPTER 280

### REAL ESTATE TAX JUDGMENT SALES

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#### 280.001 PUBLIC SALES, AUDITOR'S CERTIFICATES ABOLISHED.

Effective the second Monday in May 1974, and each year thereafter, no parcel of land against which judgment has been entered and remains unsatisfied for the taxes of the preceding year or years may be sold at public vendue as provided in sections 280.01 and 280.02 by the county auditor but shall be treated in the same manner and regarded in all respects as land bid in for the state by the auditor in the manner provided in section 280.02. No notice of sale required by section 280.01 shall be published or posted in 1974 and in years thereafter, and no auditor's certificate authorized by section 280.03 shall be issued on the second Monday in May 1974, or thereafter.

*History: 1973 c 341 s 1*

#### 280.01 STATE BID IN AT SALE.

On the second Monday in May, in each year, the county auditor shall sell all parcels of land against which judgment has been entered and remains unsatisfied for the taxes of the preceding year or years. The auditor shall bid in for the state for all such parcels of land the amount of all delinquent taxes, penalties, costs, and interest to date. No notice of sale shall be required to be published, posted, or served prior to sale.

*History: (2127) RL s 927; 1983 c 342 art 15 s 13*

#### 280.02 PUBLIC VENDUE.

The county auditor shall sell, at public vendue, each parcel of land separately in the order described in the judgment and by the description therein; but, if the sum bid for any parcel shall not be paid on the day of the sale thereof, the county auditor shall again offer the same for sale. In offering the lands for sale, the auditor shall state the amount for which each parcel is to be sold, and shall then sell the same to the person who shall offer to pay the amount for which the same is to be sold, at the lowest annual rate of interest on such amount. No bid shall be accepted when the proposed rate of interest exceeds 12 percent per annum. All bids for any fractional part of one percent shall be a decimal part thereof, and not less than one-tenth of one percent. If no bidder shall bid an amount equal to that for which the parcel is to be sold, at a rate of interest not exceeding 12 percent per annum, then the auditor shall bid in the same for the state at such amount. The county treasurer shall attend the sale and receive all moneys paid thereon.

*History: (2128) RL s 928; 1986 c 444*

#### 280.03 CERTIFICATE OF SALE.

The county auditor shall execute to the purchaser of each parcel a certificate which may be substantially in the following form:

"I, ....., auditor of the county of ....., state of Minnesota, do hereby certify that at the sale of lands pursuant to the real estate tax judgment entered in the district court in the county of ....., on the ..... day of ....., 19...., in proceedings to enforce the payment of taxes delinquent on real estate for the years ....., for the county of ....., which sale was held at ....., in said county of ....., on the ..... day of ....., 19...., the following described parcel of land, situate in said county of ....., state of Minnesota: (insert description), was offered for sale to the bidder who should offer to pay the amount for which the same was to be sold, at the lowest annual rate of interest on such amount; and at said sale I did sell the said parcel of land to ..... for the sum of ..... dollars, with interest at ..... percent per annum on such amount, that being the sum for which the same was to be sold, and such rate of interest being the lowest rate percent per annum bid on such sum; and, the sum having been paid, I do therefore, in consideration thereof, and pursuant to the statute in such case made and provided, convey the said parcel of land, in fee simple, subject to easements and restrictions of record at the date of the tax judgment sale, including, but without limitation, permits for telephone, telegraph and electric power lines either by underground cable or conduit or otherwise, sewer and water lines, highways, railroads, and pipe lines for gas, liquids, or solids in suspension, to said ....., and the heirs and assigns of ....., forever, subject to redemption as provided by law.

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

.....  
County Auditor."

If the land shall not be redeemed as provided in chapter 281, such certificate shall pass to the purchaser an estate therein, in fee simple, without any other act or deed whatever subject to easements and restrictions of record at the date of the tax judgment sale, including, but without limitation, permits for telephone, telegraph, and electric power lines either by underground cable or conduit or otherwise, sewer and water lines, highways, railroads, and pipe lines for gas, liquids, or solids in suspension. Such certificate may be recorded, after the time for redemption shall have expired, as other deeds of real estate, and with like effect. If any purchaser at such sale shall purchase more than one parcel, the auditor shall issue to the purchaser a certificate for each parcel so purchased.

**History:** (2129) *RL s 929; 1953 c 493 s 2; 1986 c 444*

#### 280.04 WHO MAY PURCHASE.

All persons, except as provided in section 280.05, may become purchasers at such sale. If the owner purchase, the sale shall have the effect to pass to the owner, subject to redemption as provided in chapter 281, every right, title, and interest of any and every person, company, or corporation, free from any claim, lien, or encumbrance, except such right, title, interest, lien, or encumbrance as such owner may be legally or equitably bound to protect against such sale, or the taxes for which such sale was made.

**History:** (2130) *RL s 930; 1986 c 444*

#### 280.05 PROHIBITED PURCHASERS.

A county auditor, county treasurer, court administrator of the district court, or county assessor, or deputy or clerk or employee of such officer, and a commissioner for tax forfeited lands or assistant to such commissioner, may not purchase at such sale, or procure an assignment of the right acquired by the state in lands bid in for it at such sale, as in this chapter provided in sections 280.06 to 280.12, either personally, or as agent or attorney for any other person, except that such officer, deputy, court administrator, employee or commissioner for tax forfeited lands or assistant to such commissioner, if an owner or lienholder of the lands, may purchase the lands, or procure such assignment of the state's right in such lands.

**History:** (2131) *RL s 931; 1959 c 281 s 1; 1969 c 9 s 72; 1986 c 444; 1Sp1986 c 3 art 1 s 82*

**280.06 WRONG NAME OF OWNER.**

No such sale shall be affected or deemed invalid on account of the use of another name than that of the true owner in describing the ownership of the parcel of land sold in any tax proceeding.

*History: (2132) RL s 932*

**280.07 ENTRIES IN JUDGMENT BOOKS AFTER SALE.**

Immediately after such sale the county auditor shall set out in the copy judgment book that all parcels were bid in for the state. The county auditor shall thereupon deliver such book to the court administrator, who shall forthwith enter on the right-hand page of the real estate tax judgment book, opposite the description of each parcel sold, the words "bid in for the state," and thereupon redeliver the copy judgment book to the auditor. Upon redemption the auditor shall make a note thereon in the copy judgment book, opposite the parcel redeemed.

*History: (2133) RL s 933; 1983 c 342 art 15 s 14; 1986 c 444; 1Sp1986 c 3 art 1 s 82*

**280.08 RECORD OF ASSIGNMENT.**

The assignee or transferee of a certificate or deed issued upon the sale of land for general taxes or for special assessments for local improvements shall present the instrument of transfer and a copy thereof to the official custodian of the record of such sale. Such officer shall thereupon certify such copy to be correct and shall file the same and note such transfer upon the record. The record as herein provided of any such instrument shall be taken and deemed notice to parties. The recording in the office of the county recorder of any such assignment or any quitclaim deed transferring any interest in such land shall have the same force and effect as the record above provided.

*History: (2134) 1909 c 340 s 1; 1976 c 181 s 2; 1986 c 444*

**280.09 FAILURE TO RECORD.**

Every such assignment or transfer not so recorded shall be void as against any subsequent purchaser, for a valuable consideration, who has caused a record of that transfer to be made in the manner above provided, before the recording of the prior transfer, and as against any party claiming under a judgment or decree of a court of competent jurisdiction heretofore entered or hereafter to be entered in an action in which the party appearing to be the owner or holder of such certificate or deed, as shown by the record in the office of such official custodian, was made a party and was bound by the judgment or decree.

*History: (2135) 1909 c 340 s 2; 1986 c 444*

**280.10 PAYMENT OF SUBSEQUENT TAXES.**

The taxes for subsequent years shall be levied on property so bid in for the state in the same manner as if the sale had not been made.

*History: (2136) RL s 934; 1925 c 63; 1931 c 412; 1983 c 342 art 15 s 15*

**280.11 LANDS BID IN FOR STATE.**

At any time after any parcel of land has been bid in for the state, the same not having been redeemed, the county auditor shall assign and convey the same, and all the right of the state therein acquired at such sale, to any person who shall pay the amount for which the same was bid in, with interest at the rate of 12 percent per annum, and the amount of all subsequent delinquent taxes, penalties, costs, and interest at such rate upon the same from the time when such taxes became delinquent. The county auditor shall execute to such person a certificate for such parcel, which may be substantially in the following form:

"I, ....., auditor of the county of ....., state of Minnesota, do hereby certify that at the sale of lands pursuant to the real estate tax judgment entered in the district court in the county of ....., on the ..... day of ....., 19....., in proceedings to enforce the payment of taxes delinquent upon real estate for the years ..... for the county of ....., which sale was

held at ....., in said county of ....., on the ..... day of ....., 19....., the following described parcel of land, situate in said county of ....., state of Minnesota: (insert description), was duly offered for sale; and, no one bidding upon such offer an amount equal to that for which the parcel was subject to be sold, the same was then bid in for the state at such amount, being the sum of ..... dollars; and the same still remaining unredeemed, and on this day ..... having paid into the treasury of the county the amount for which the same was so bid in, and all subsequent delinquent taxes, penalties, costs, and interest, amounting in all to ..... dollars, therefore, in consideration thereof, and pursuant to the statute in such case made and provided, I do hereby assign and convey this parcel of land, in fee simple, subject to easements and restrictions of record at the date of the tax judgment sale, including but without limitation, permits for telephone, telegraph, and electric power lines either by underground cable or conduit or otherwise, sewer and water lines, highways, railroads, and pipe lines for gas, liquids, or solids in suspension, with all the right, title and interest of the state acquired therein at such sale to ....., and the heirs and assigns of ....., forever, subject to redemption as provided by law.

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

.....

County Auditor.”

If the land shall not be redeemed, as provided in chapter 281, such certificate shall pass to the purchaser or assignee an estate therein, in fee simple, without any other act or deed whatever subject to easements and restrictions of record at the date of the tax judgment sale, including, but without limitation, permits for telephone, telegraph and electric power lines either by underground cable or conduit or otherwise, sewer and water lines, highways, railroads, and pipe lines for gas, liquids, or solids in suspension. Such certificate or conveyance may be recorded, after the time for redemption shall have expired, as other deeds of real estate, and with like effect. No assignment of the right of the state shall be given pursuant to this section after January 1, 1972.

**History:** (2137) *RL s 935; 1953 c 493 s 3; 1971 c 658 s 1; 1986 c 444*

**280.12** [Repealed, 1996 c 310 s 1]

**280.13** [Repealed, 1996 c 310 s 1]

**280.14** [Expired]

**280.15** [Expired]

**280.16** [Expired]

**280.17** [Expired]

**280.19** [Expired]

**280.20** [Expired]

**280.21** [Expired]

**280.22** [Expired]

**280.23** [Expired]

**280.24** [Expired]

**280.25** [Repealed, 1996 c 310 s 1]

**280.26** [Repealed, 1996 c 310 s 1]

### **280.27 APPLICATIONS FOR STATE TAX DEEDS.**

All applications for tax deeds under this chapter shall be made to the commissioner of revenue and the applicant shall present to such official the original tax certificate and certified copy of the notice of expiration of redemption, with proof of service thereof and of the filing of such proof in the office of the county auditor, and certificate of such auditor that the time of redemption has expired and that no redemption has been made, and such other proof

as the commissioner of revenue may require. All of these papers shall be filed in the office of the commissioner of revenue, and shall remain therein as permanent records. If the original tax certificate, or any assignment thereof, has been lost or destroyed, the county auditor shall issue a duplicate thereof, upon proof of such loss or destruction, by the filing in the auditor's office of an affidavit by such owner or some other person having knowledge of the facts. Any such duplicate certificate or assignment shall be of the same force and effect as if it were an original.

**History:** (2143) 1915 c 332 s 2; 1927 c 399; 1973 c 582 s 3; 1986 c 444; 1991 c 326 s 12

#### **280.28 FEES.**

Subdivision 1. The county auditor shall be entitled to collect a fee of 50 cents from such applicant for each certified copy of a notice of expiration of redemption and the preparation of the other necessary papers and information in connection therewith, which fee shall be retained by such auditor in addition to the salary provided by law.

Subd. 2. There shall be paid at the time of delivery by the person to whom delivered for each certificate issued to an actual purchaser under sections 280.03 and 280.13 a fee of \$1 and for each notice of expiration of redemption prepared by the auditor for the holder of a certificate a fee of \$2. These fees shall be paid to the county treasurer upon the auditor's statement of the amount due. The amount of such fees shall be added to the amount payable under section 281.02 upon redemption.

**History:** (2144) 1915 c 332 s 3; 1961 c 524 s 1; 1986 c 444

#### **280.29 PROCEEDS OF SALE, HOW DISTRIBUTED.**

The proceeds of any parcel of land so sold, to the amount of taxes, penalties, interest, and costs charged thereon, shall be distributed as provided by law for the distribution of the like sums upon sales for delinquent taxes. The portion thereof due to the state shall be paid to the state treasurer upon the draft of the commissioner of finance, and the excess, if any, above the taxes, penalties, interest, and costs charged upon the land, shall be included in such draft and be paid in like manner for the benefit of the state. If any parcel be sold for less than the amount charged thereon, the state taxes shall first be paid and the remainder, if any, distributed pro rata to the several funds for which the taxes were levied.

**History:** (2145) RL s 939; 1973 c 492 s 14

#### **280.33 CERTIFICATES AND DEEDS AS EVIDENCE; GROUNDS FOR SETTING ASIDE.**

The certificates and deeds issued pursuant to sections 280.03, 280.11, 280.13, and 280.25, or the record thereof, shall be prima facie evidence that the parcel described therein was subject to taxation for the year or years therein stated; that such parcel was listed and assessed at the time and in the manner required by law; that the taxes were levied according to law; that the judgment pursuant to which the sale was made was duly entered, and that the court had jurisdiction to enter the same; that all requirements of law with respect to the sale had been complied with; that such parcel had not been redeemed from the sale; and of title in the grantee therein after the time for redemption has expired; provided, that when any such certificate or deed embraces university, school, or other state lands, the title whereof is in the state, no other or greater interest shall be held to be thereby conveyed than that acquired under the certificate of the commissioner of finance. No sale shall be set aside or held invalid by reason of any misrecitals in such certificate or deed; nor unless the party objecting to the same prove either that the taxes were paid before the judgment was rendered, or that such parcel was exempt from taxation, or that the court rendering the judgment pursuant to which the sale was made had not jurisdiction to render the same, or that after the judgment and before the sale such judgment had been satisfied, or that notice of sale as required by this chapter was not given, or that such parcel was not offered at such sale to the bidder who would pay the amount for which the parcel was to be sold at the lowest rate of interest, as provided in this chapter; provided, that every judgment rendered against any parcel for a tax which was paid before the entry thereof, or when the land was exempt from taxation, shall be void, and all

sales made under any such judgment or under a judgment which has been paid shall be void, and no title or interest in any parcel sold under such judgment shall pass or be conveyed to any purchaser at such sale. In any action brought to set aside or to cancel such sale, or in which the validity of such sale may arise, the tax receipt, or the treasurer's duplicate thereof, or other record of the payment of such tax in the office of the county auditor or the county treasurer, shall be prima facie evidence of such payment; but such payment shall not be established by parol testimony only. In such action, the county in which the land is situated, or the state, if either claim any interest in the land sold under such judgment, may be made a party defendant, in which case the county attorney shall appear in behalf of such county or state, or both.

**History:** (2146) *RL s 940; 1911 c 245 s 1; 1973 c 492 s 14*

**280.34** [Repealed, 1977 c 265 s 3]

**280.35 INVALID CERTIFICATE.**

If any certificate issued pursuant to sections 280.03, 280.11, and 280.13 to an actual purchaser prove to be invalid for any other cause than that the land described therein was not subject to taxation, or that the taxes had been paid prior to the sale, or that the assessment or levy was void, the lien of the state on the parcel of land sold, as provided in section 272.31 shall be transferred, without any act whatever, to, and vested in, the holder of such certificate, or the holder's personal representatives, heirs, or assigns. Such holder, or the personal representatives, heirs, or assigns of the holder, may collect out of the property covered by such lien, by sale thereof by foreclosure, or other proper action or proceeding, the amount of taxes, penalties, and interest due thereon at the time of such sale, with interest thereon at the rate of 12 percent per annum, together with the amount of all subsequent taxes paid, with interest thereon at said rate, and the costs and expenses of such action.

**History:** (2148) *RL s 942; 1986 c 444*

**280.36 REIMBURSEMENT TO TAX SALE PURCHASER WHERE NOTICE OF SALE INVALID; LIMITATION; REASSESSMENT.**

When any sale of land held pursuant to section 280.01 shall have been conducted by the county auditor, without two weeks' published notice of such sale having been first given as required therein, the purchaser of any parcel of land at such sale or the purchaser or holder, or the assigns or representatives of such purchaser or holder, of a state assignment certificate of such sale to such parcel acquired pursuant to section 280.11, shall be entitled to refundment of the amount paid for such parcel, without interest, upon production and surrender to the auditor of the county in which such parcel of land is situated, of the certificate of sale, and evidence of the assignment thereof, if any, by issuance and payment of the warrant of the county auditor or the county treasurer therefor; provided that the right to refundment shall be exercised within six years from the date of such tax sale, and the amounts paid shall be charged to the proper funds, and extended against the respective parcels of land with the current taxes, and collected therewith.

**History:** (2148-1) *Ex1937 c 61*

**280.37 ENDORSEMENT BEFORE RECORD.**

Before any certificate of sale or of assignment provided for in this chapter shall be recorded, the holder thereof shall present the same to the county auditor, who shall endorse thereon a certificate that the property therein described remains unredeemed, and that the period of redemption has expired; and no such certificate shall be recorded unless such endorsement is made.

**History:** (2149) *RL s 943; 1986 c 444*

**280.38 LANDS BID IN FOR THE STATE; ATTACHMENTS.**

When any parcel of land is bid in for the state, until the land be redeemed, the sale shall not operate as a payment of the amount for which the same is sold, but at any time after such sale the county auditor may make and file with the court administrator where the judgment is

entered an affidavit stating the date of the sale, the amount for which such parcel was bid in for the state, and the amount of all subsequent delinquent taxes, that there has been no redemption, and that the land is rented, in whole or in part, and produces rent, and giving the names of the persons paying rent. Upon presentation of such affidavit, the judge or court commissioner for the county shall endorse thereon an order directing an attachment to issue to attach the rents of such lands. The court administrator shall thereupon issue a writ directing the sheriff to attach the rents accruing for such land from any person, and to collect therefrom the amount for which the same was bid in for the state, and the amount of all subsequent delinquent taxes, stating such amount and the date of sale, with penalties and interest accruing thereon, and the sheriff's fees, and \$1 for the costs of the affidavit and attachment. The sheriff shall serve such writ by serving a copy thereof on each tenant or person in possession of such land paying rent therefor, or for any part thereof, and such service shall operate as an attachment of all rents accruing from the person served. The sheriff shall receive such rents as they become due, and may bring suit in the sheriff's own name to collect the same, and shall pay into the county treasury the amount collected. No payment of rents by any person so served after such service, or prior thereto for the purpose of defeating such attachment, shall be valid against such attachment. The court administrator shall be allowed for issuing the writ, including the filing of the affidavit, order of allowance, writ, and return, 50 cents, to be paid to the administrator by the county in which the taxes are levied; provided, that in counties whose population exceeds 150,000 such fees shall be paid into the county treasury to the use of the county. The sheriff shall be allowed for serving the writ and collecting the money the same fees as are allowed by law upon an execution in a civil action; and, if the sheriff brings suit, such additional compensation as the court may allow, not exceeding one-half of the fees allowed by law for like services in ordinary cases.

If, at any time while the sheriff is collecting such rent, the lease upon such property shall expire, or, if the sheriff has once commenced to collect such rent and the property becomes vacant, the county auditor may lease the property upon five days' notice to the owner, subject to the approval of the district court.

At any time while the sheriff is collecting the rent under any lease, no modification of the lease between the owner and the tenant shall be valid unless approved by the district court upon five days notice to the county auditor.

The collection of such rent under this statute shall not be a bar to the county auditor selling the land at a forfeited tax sale under the present laws or any laws hereafter enacted.

In case any unplatted land is bid in for the state and is cropped upon a share agreement with the owner, or by a trespasser, the owner's share of such crop; or, in case of a trespasser, all or any part of such crops, may be attached and collected in the same manner as rents and applied upon delinquent taxes. The term "crops" shall include hay and grass. In case there is no agreement for rent, or in case of an occupant or trespasser on the unplatted land without any agreement for rent, then the attachment shall attach to and bind all of the grass, hay, and crops produced on such lands; provided, that the district court may, upon application by such occupant, upon ten days notice to the owner and the county auditor, and a showing by the occupant to the satisfaction of the court that the occupancy was not a willful trespass, release to such occupant the excess of such crops over and above the owner's or landlord's share of the grass, hay, and crops of such premises as determined by the court. Such application must be made not later than 60 days after the date of the service of the writ of attachment upon such occupant, and if not made within such time it shall be considered that such occupant has waived all right and claim to such crops. The county auditor may give to the owner or person entitled to the possession of such unplatted land during the crop season at least ten days notice, in writing, by mail or otherwise, specifying the time and place at which application will be made to the district court for an order permitting the leasing of such land, and the district court may, if it deems it to be for the best interest of such person and of the public, make an order fixing the terms upon which such lease may be made by the county auditor, in the name of the county. The county auditor may then execute, in the name of the county, such lease in writing as the court shall order. No such lease shall be for a longer term than the current crop season. If the name or address of such person is unknown to the county auditor, such notice may be given by one publication in a legal newspaper in the county. If the owner or person entitled to such possession shall show to the court an intent to lease such unplatted land or

make a contract for cropping the same upon shares, the court may make such order as it deems best to provide for an attachment of all or a part of the rents or crop share of such person and for applying the same upon the delinquent taxes. In any proceeding for the collection of rents on unplatted land on which the taxes have been bid in by the state, the court may, upon motion, order that payment, when made as to any part or the whole, be paid to the county treasurer to apply upon taxes. The owner of such unplatted properties may make application to the district court for release from applying all or a portion of such rents upon such taxes upon showing, by reason of the condition, cost of upkeep of the property, or other cause, undue hardship upon such owner or detriment to such property. The provisions affecting unplatted lands shall not apply to lands or real estate actually used or occupied by the owner thereof.

The county board may allow additional clerk hire to the county auditor for work in making such leases, which leases shall be made in the name of the county, and the county shall have the right to bring suit for unpaid rents under such leases and to bring the necessary actions to secure evictions of tenants to whom it has leased.

Attachments, leases, and proceedings issued and made pursuant to this section shall not be deemed unfinished business that may be retained by the sheriff at expiration of the sheriff's term, as provided by section 387.10.

The right of the county auditor to sell the land at the forfeited tax sale, shall continue until all delinquent taxes described in the writ of attachment are paid.

**History:** (2150) *RL s 944; 1929 c 266 s 1; 1935 c 246 s 1; 1983 c 342 art 15 s 16; 1986 c 444; 1Sp1986 c 3 art 1 s 82*

### **280.385 ACQUISITION OF TAX DELINQUENT LAND BEFORE FORFEITURE.**

**Subdivision 1. Conveyance accepted.** Whenever any lands have been bid in for the state for delinquent taxes at any tax judgment sale, the county board of the county in which such lands are situated may, in its discretion, with the consent first obtained of the governing body of the city or town in which such lands are situated, accept a conveyance from the owner thereof to the state; provided that the county attorney finds that such owner has good title to such lands and that they are free and clear of all encumbrances except taxes.

**Subd. 2. To have same status as tax forfeited lands.** Upon conveyance of title to the state, such lands shall have the status of lands absolutely forfeited to the state for taxes, and shall be subject to all applicable provisions of law as if they had become so forfeited at the date of acceptance of the conveyance by the county board.

**Subd. 3. Procedure if title fails.** If the title of the state under such conveyance should for any reason be finally adjudged void or subject to any encumbrance, the county auditor, upon the filing in the auditor's office of a certified copy of such judgment, shall reinstate all taxes, penalties, and interest which were a lien upon said lands at the time such conveyance was made, and shall assess as omitted the taxes for the years subsequent thereto. Such lands shall thereupon be subject to forfeiture or other proceedings upon such taxes as provided by law as if no conveyance to the state had been made.

**History:** *1943 c 327; 1973 c 123 art 5 s 7; 1983 c 342 art 15 s 17; 1986 c 444*

### **280.39 DELINQUENT TAXES MAY BE PAID IN INVERSE ORDER.**

In any case where taxes for two or more years are delinquent against a parcel of land, such taxes for one or more entire years, if held by the state, may be paid in the inverse order to that in which the taxes were levied, with accrued penalties, interest, and costs upon the taxes so paid, without payment of the taxes for the first of such years; provided, that such payment shall not affect the lien of any unpaid taxes or tax judgment.

**History:** *1941 c 97 s 1*

### **280.40 TAXES COLLECTED BY SHERIFF APPLIED IN INVERSE ORDER.**

When the sheriff shall pay into the county treasury rents collected, as provided in section 280.38, the same shall be applied in the inverse order to that in which such taxes were levied, crediting the same as follows: (1) against penalties, interest, and costs upon the last

delinquent taxes, (2) against such taxes as levied; and the same procedure shall be followed for each year's delinquent taxes until such payments have been exhausted. When, under section 280.38, a year's taxes are partially paid, interest shall be charged thereafter only upon the unpaid balance. In case of part payment of the taxes for any year, the land affected shall remain, as to the unpaid balance, subject to sale, redemption, forfeiture, and all other proceedings respecting delinquent taxes in like manner as for a full year's taxes.

**History:** 1941 c 97 s 2

#### **280.41 OWNERSHIP BY STATE.**

Title to all parcels of land bid in for the state shall vest in the state subject only to the rights of redemption set forth in chapter 281.

**History:** 1983 c 342 art 15 s 18

#### **280.43 SALE DEFINED.**

No actual public "sale" shall take place under chapter 280. A "sale" shall be conclusively deemed to have been made and transfer made to the state of Minnesota hereunder.

**History:** 1983 c 342 art 15 s 19