

CHAPTER 281

REAL ESTATE TAX SALES, REDEMPTION

281.13 Repealed.
281.23 Notice.

281.38 Repealed.

281.13 [Repealed, 1999 c 243 art 13 s 21]

281.23 NOTICE.

[For text of subd 1, see M.S.1998]

Subd. 2. **Form.** The notice of expiration of redemption must contain the tax parcel identification numbers and legal descriptions of parcels subject to notice of expiration of redemption provisions prescribed under subdivision 1. The notice must also indicate the names of taxpayers and fee owners of record in the office of the county auditor at the time the notice is prepared and names of those parties who have filed their addresses according to section 276.041 and the amount of payment necessary to redeem as of the date of the notice. At the option of the county auditor, the current filed addresses of affected persons may be included on the notice. The notice is 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 having an interest in lands described in this notice:

You are notified that the parcels of land described in this notice and located in the county of, state of Minnesota, are subject to forfeiture to the state of Minnesota because of nonpayment of delinquent property taxes, special assessments, penalties, interest, and costs levied on those parcels. The time for redemption from forfeiture expires if a redemption is not made by the later of (1) 60 days after service of this notice on all persons having an interest in the lands of record at the office of the county recorder or registrar of titles, or (2) by the second Monday in May. The redemption must be made in my office.

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

Legal Description	Tax Parcel Number	Amount Necessary to Redeem as of Date of Notice
.....
.....

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

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

Witness my hand and official seal this day of,

.....
County Auditor

(OFFICIAL SEAL)

.....
 (Address)

(Telephone).”

The notice must be posted by the auditor in the auditor's office, subject to public inspection, and must remain so posted until at least one week after the date of the last publication of notice, as provided in this section. Proof of posting must be made by the certificate of the auditor, filed in the auditor's office.

[For text of subd 3, see M.S.1998]

Subd. 4. Proof of publication. An affidavit establishing proof of publication of the notice affidavit, as provided by law, must be filed in the office of the county auditor. A single published notice may include parcels of land bid in at different tax judgment sales, but included parcels must have a common year for expiration of redemption.

[For text of subds 5 and 5a, see M.S.1998]

Subd. 6. Service of notice. Immediately after the commencement of publication or mailing the county auditor shall deliver to the sheriff of the county or any other person not less than 18 years of age a sufficient number of copies of the notice of expiration of redemption for service on the persons in possession of all parcels of such land actually occupied, and documentation if the certified mail notice was returned as undeliverable or the notice was not mailed to the address associated with the property. Within 30 days after receipt of the notice, the sheriff or other person serving the notice shall investigate as necessary to ascertain whether or not the parcels covered by the notice are actually occupied parcels, and shall serve a copy of the notice of expiration of redemption upon the person in possession of each parcel found to be an occupied parcel, in the manner prescribed for serving summons in a civil action. If the sheriff or another person serving the notice has made at least two attempts to serve the notice of expiration of redemption, one between the weekday hours of 8:00 a.m. and 5:00 p.m. and the other on a different day and different time period, the sheriff or another person serving the notice may accomplish this service by posting a copy of the notice of expiration of redemption on a conspicuous location on the parcel. The sheriff or other person serving the notice shall make prompt return to the auditor as to all notices so served and as to all parcels found vacant and unoccupied and parcels served by posting. The return must be made on a copy of the notice and is prima facie evidence of the facts stated in it.

If the notice is served by the sheriff, the sheriff shall receive from the county, in addition to other compensation prescribed by law, fees and mileage for service on persons in possession as prescribed by law for such service in other cases, and shall also receive 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 must be prorated and charged equitably against all such owners.

[For text of subds 7 to 9, see M.S.1998]

History: 1999 c 133 s 5; 1999 c 243 art 13 s 5-7

281.38 [Repealed, 1999 c 243 art 13 s 21]