

**279.06 COPY OF LIST AND NOTICE.**

Subdivision 1. **List and notice.** Within five days after the filing of such list, the court administrator shall return a copy thereof to the county auditor, with a notice prepared and signed by the court administrator, and attached thereto, which may be substantially in the following form:

State of Minnesota        )  
  ) ss.  
County of ..... )

District Court  
.....Judicial District.

The state of Minnesota, to all persons, companies, or corporations who have or claim any estate, right, title, or interest in, claim to, or lien upon, any of the several parcels of land described in the list hereto attached:

The list of taxes and penalties on real property for the county of ..... remaining delinquent on the first Monday in January, ....., has been filed in the office of the court administrator of the district court of said county, of which that hereto attached is a copy. Therefore, you, and each of you, are hereby required to file in the office of said court administrator, on or before the 20th day after the publication of this notice and list, your answer, in writing, setting forth any objection or defense you may have to the taxes, or any part thereof, upon any parcel of land described in the list, in, to, or on which you have or claim any estate, right, title, interest, claim, or lien, and, in default thereof, judgment will be entered against such parcel of land for the taxes on such list appearing against it, and for all penalties, interest, and costs. Based upon said judgment, the land shall be sold to the state of Minnesota on the second Monday in May, .....

Inquiries as to the proceedings set forth above can be made to the county auditor of..... county whose address is .....

(Signed) ..... ,  
Court Administrator of the District Court of the  
County of .....  
(Here insert list.)

The notice must contain a narrative description of the various periods to redeem, specified in sections 281.17, 281.173, and 281.174, in the manner prescribed by the commissioner of revenue under subdivision 2.

The list referred to in the notice shall be substantially in the following form:

List of real property for the county of ....., on which taxes remain delinquent on the first Monday in January, .....

Town of (Fairfield),  
Township (40), Range (20),

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

	Subdivision of Section	Section	Tax Parcel Number	Total Tax and Penalty  \$ cts.
John Jones (825 Fremont Fairfield, MN 55000)	S.E. 1/4 of S.W. 1/4	10	23101	2.20
Bruce Smith (2059 Hand Fairfield, MN 55000) and Fairfield State Bank (100 Main Street Fairfield, MN 55000)	That part of N.E. 1/4 of S.W. 1/4 desc. as follows: Beg. at the S.E. corner of said N.E. 1/4 of S.W. 1/4; thence N. along the E. line of said N.E. 1/4 of S.W. 1/4 a distance of 600 ft.; thence W. parallel with the S. line of said N.E. 1/4 of S.W. 1/4 a distance of 600 ft.; thence S. parallel with said E. line a distance of 600 ft. to S. line of said N.E. 1/4 of S.W. 1/4; thence E. along said S. line a distance of 600 ft. to the point of beg.	21	33211	3.15

As to platted property, the form of heading shall conform to circumstances and be substantially in the following form:

City of (Smithtown)  
Brown's Addition, or Subdivision

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

	Lot	Block	Tax Parcel Number	Total Tax and Penalty  \$ cts.
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John Jones (825 Fremont Fairfield, MN 55000)	15	9	58243	2.20
Bruce Smith (2059 Hand Fairfield, MN 55000) and Fairfield State Bank (100 Main Street Fairfield, MN 55000)	16	9	58244	3.15

The names, descriptions, and figures employed in parentheses in the above forms are merely for purposes of illustration.

The name of the town, township, range or city, and addition or subdivision, as the case may be, shall be repeated at the head of each column of the printed lists as brought forward from the preceding column.

Errors in the list shall not be deemed to be a material defect to affect the validity of the judgment and sale.

Subd. 2. **Form of list and notice.** Notwithstanding the provisions of subdivision 1, the commissioner of revenue shall prescribe the form of the list and notice required under subdivision 1. The form shall contain the information required under subdivision 1, but shall be organized and presented in a manner easily read and understood. The print must be easily read and contain standard use of capital and lowercase letters. The court administrator shall use the form prescribed by the commissioner for purposes of this section. The notices published and mailed by the county auditor must also be in the form prescribed by the commissioner.

**History:** (2107) RL s 906; 1973 c 123 art 5 s 7; 1983 c 342 art 15 s 5; 1Sp1985 c 14 art 4 s 83; 1986 c 444; 1Sp1986 c 1 art 4 s 35; 1Sp1986 c 3 art 1 s 82; 1987 c 268 art 6 s 44; 1990 c 604 art 10 s 10; 1991 c 291 art 12 s 17; 1996 c 471 art 3 s 26; 1998 c 254 art 1 s 107; 2003 c 127 art 5 s 31; 2013 c 143 art 17 s 13