## 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 ....., 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 ....., 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 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 ......

.....

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 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.

**History:** (2137) RL s 935; 1953 c 493 s 3; 1971 c 658 s 1; 1986 c 444; 1998 c 254 art 1 s 107; 2014 c 308 art 9 s 48