

A bill for an act  
relating to taxation; property; abandoned personal property; amending Minnesota  
Statutes 2008, sections 281.23, by adding a subdivision; 282.04, subdivision 2.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 2008, section 281.23, is amended by adding a  
subdivision to read:

Subd. 10. **Effect of forfeiture on abandoned personal property.** Each notice  
required under this section must also contain the following sentence in the body of the  
notice in prominent type: FAILURE TO REDEEM THE LANDS PRIOR TO THE  
EXPIRATION OF REDEMPTION WILL ALSO RESULT IN A FORFEITURE OF ANY  
PERSONAL PROPERTY THAT YOU HAVE NOT REMOVED FROM THE LANDS.

**EFFECTIVE DATE.** This section is effective for notices of the expiration of the  
time for redemption that are published, mailed, and personally served on or after July  
1, 2009.

Sec. 2. Minnesota Statutes 2008, section 282.04, subdivision 2, is amended to read:

Subd. 2. **Rights before sale; improvements, insurance, demolition.** (a) Before  
the sale of a parcel of forfeited land the county auditor may, with the approval of the  
county board of commissioners, provide for the repair and improvement of any building or  
structure located upon the parcel, and may provide for maintenance of tax-forfeited lands,  
if it is determined by the county board that such repairs, improvements, or maintenance  
are necessary for the operation, use, preservation, and safety of the building or structure.

(b) If so authorized by the county board, the county auditor may insure the building or structure against loss or damage resulting from fire or windstorm, may purchase workers' compensation insurance to insure the county against claims for injury to the persons employed in the building or structure by the county, and may insure the county, its officers and employees against claims for injuries to persons or property because of the management, use, or operation of the building or structure.

(c) The county auditor may, with the approval of the county board, provide:

(1) for the demolition of the building or structure, which has been determined by the county board to be especially liable to fire or so situated as to endanger life or limb or other buildings or property in the vicinity because of age, dilapidated condition, defective chimney, defective electric wiring, any gas connection, heating apparatus, or other defect; and

(2) for the sale of salvaged materials from the building or structure.

~~(d) The county auditor, with the approval of the county board, may provide for the sale of abandoned personal property. The sale may be made by the sheriff using the procedures for the sale of abandoned property in section 345.15 or by the county auditor using the procedures for the sale of abandoned property in section 504B.271. That~~  
personal property remaining on real property after the expiration of the redemption period for the real property is deemed to have been abandoned by its owner and may be sold at public or private sale, or otherwise disposed of by the county board without further notice or delay. The net proceeds from any sale of the personal property, salvaged materials, timber or other products, or leases made under this law must be deposited in the forfeited tax sale fund and must be distributed in the same manner as if the parcel had been sold.

(e) The county auditor, with the approval of the county board, may provide for the demolition of any structure on tax-forfeited lands, if in the opinion of the county board, the county auditor, and the land commissioner, if there is one, the sale of the land with the structure on it, or the continued existence of the structure by reason of age, dilapidated condition or excessive size as compared with nearby structures, will result in a material lessening of net tax capacities of real estate in the vicinity of the tax-forfeited lands, or if the demolition of the structure or structures will aid in disposing of the tax-forfeited property.

(f) Before the sale of a parcel of forfeited land located in an urban area, the county auditor may with the approval of the county board provide for the grading of the land by filling or the removal of any surplus material from it. If the physical condition of forfeited lands is such that a reasonable grading of the lands is necessary for the protection and preservation of the property of any adjoining owner, the adjoining property owner

3.1 or owners may apply to the county board to have the grading done. If, after considering  
3.2 the application, the county board believes that the grading will enhance the value of the  
3.3 forfeited lands commensurate with the cost involved, it may approve it, and the work must  
3.4 be performed under the supervision of the county or city engineer, as the case may be, and  
3.5 the expense paid from the forfeited tax sale fund.

3.6 **EFFECTIVE DATE.** This section is effective for personal property located on  
3.7 parcels of real property for which the notice of the expiration of the time for redemption  
3.8 was published, mailed, and personally served on or after July 1, 2009.