

**SENATE  
STATE OF MINNESOTA  
NINETY-FIRST SESSION**

**S.F. No. 1275**

(SENATE AUTHORS: WESTROM and Dziezic)

DATE  
02/14/2019

D-PG  
394 Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxation; property; modifying documentation of tax-forfeited land sale;  
1.3 amending Minnesota Statutes 2018, section 282.01, subdivision 6.

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

1.5 Section 1. Minnesota Statutes 2018, section 282.01, subdivision 6, is amended to read:

1.6 Subd. 6. **Duties of commissioner after sale.** (a) When any sale has been made by the  
1.7 county auditor under sections 282.01 to 282.13, the auditor shall immediately certify to the  
1.8 commissioner of revenue such information relating to such sale, on such forms as the  
1.9 commissioner of revenue may prescribe as will enable the commissioner of revenue to  
1.10 prepare an appropriate deed if the sale is for cash, or keep necessary records if the sale is  
1.11 on terms; and not later than October 31 of each year the county auditor shall submit to the  
1.12 commissioner of revenue a statement of all instances wherein any payment of principal,  
1.13 interest, or current taxes on lands held under certificate, due or to be paid during the preceding  
1.14 calendar years, are still outstanding at the time such certificate is made. When such statement  
1.15 shows that a purchaser or the purchaser's assignee is in default, the commissioner of revenue  
1.16 may instruct the county board of the county in which the land is located to cancel said  
1.17 certificate of sale in the manner provided by subdivision 5, provided that upon  
1.18 recommendation of the county board, and where the circumstances are such that the  
1.19 commissioner of revenue after investigation is satisfied that the purchaser has made every  
1.20 effort reasonable to make payment of both the annual installment and said taxes, and that  
1.21 there has been no willful neglect on the part of the purchaser in meeting these obligations,  
1.22 then the commissioner of revenue may extend the time for the payment for such period as  
1.23 the commissioner may deem warranted, not to exceed one year. On payment in full of the

2.1 purchase price, appropriate conveyance in fee, in such form as may be prescribed by the  
2.2 attorney general, shall be issued by the commissioner of revenue, which conveyance must  
2.3 be recorded by the county and shall have the force and effect of a patent from the state  
2.4 subject to easements and restrictions of record at the date of the tax judgment sale, including,  
2.5 but without limitation, permits for telephone and electric power lines either by underground  
2.6 cable or conduit or otherwise, sewer and water lines, highways, railroads, and pipe lines for  
2.7 gas, liquids, or solids in suspension.

2.8 (b) The commissioner of revenue shall issue an appropriate conveyance in fee (1) upon  
2.9 the approval from the county auditor, or (2) when approval from the county auditor is given  
2.10 based upon written confirmation from a licensed closing agent, title insurer, or title insurance  
2.11 agent as specified in section 82.641. For purposes of this paragraph, "written confirmation"  
2.12 means a written commitment or approval that the funding for the conveyance is held in an  
2.13 escrow account available for disbursement upon delivery of a conveyance. The conveyance  
2.14 issued by the commissioner of revenue shall not be effective as a conveyance until it is  
2.15 recorded. The conveyance shall be issued to the county auditor where the land is located.  
2.16 Upon receipt of the conveyance, the county auditor shall hold the conveyance until the  
2.17 conveyance is requested from a licensed closing agent, title insurer, or title insurance agent  
2.18 to settle and close on the conveyance. If a request for the conveyance is not made within  
2.19 30 days of the date the conveyance is issued by the commissioner of revenue, the county  
2.20 auditor shall return the conveyance to the commissioner. If the conveyance is delivered to  
2.21 the licensed closing agent, title insurer, or title insurance agent and the closing does not  
2.22 occur within ten days of the request, the licensed closing agent, title insurer, or title insurance  
2.23 agent shall immediately return the conveyance to the county auditor and, upon receipt, the  
2.24 county auditor shall return the conveyance to the commissioner of revenue. The commissioner  
2.25 of revenue shall cancel and destroy all conveyances returned by the county auditor pursuant  
2.26 to this subdivision. The licensed closing agent, title insurer, or title insurance agent must  
2.27 promptly record the conveyance after the closing and must deliver an attested or certified  
2.28 copy to the county auditor and to the grantee or grantees named on the conveyance.