

from the county revenue fund by the county auditor upon receipt of certification from the retirement board as herein provided, and the county board is authorized to levy and collect such taxes as may be necessary to pay such costs.

Sec. 3. This act shall take effect only after its approval by a majority of the governing body of the county of Hennepin, and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved June 4, 1975.

CHAPTER 403—H.F.No.1043

[Not Coded]

An act relating to taxation; providing for redemption of forfeited property under certain conditions; creating a special state redemption account; appropriating money.

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

Section 1. TAXATION; SPECIAL ASSESSMENTS; STATE REDEMPTION ACCOUNT; APPROPRIATION. Subdivision 1. For the purposes of this act, unless the language or context clearly indicates that a different meaning is intended, the following terms and phrases shall be given the meanings ascribed to them.

Subd. 2. "Person" includes individuals, fiduciaries, estates, trusts, partnerships, corporations, or associations.

Subd. 3. "Delinquent taxes" means special assessments, required to be paid to the county treasurer pursuant to Minnesota Statutes, Chapter 276, and which are unpaid on the first Monday in January of the year next following the year in which the taxes are due and payable.

Subd. 4. "Special assessments" means local assessments made or levied by any city, town, or other political subdivision of the state, hereinafter called special assessment district, for local improvements pursuant to Minnesota Statutes, Chapters 429 to 435, and subsequently certified to the county treasurer by the appropriate authority against any specific district or parcel of land.

Subd. 5. "Special state redemption account property" means the combined property owned or controlled by any corporation, located in a special assessment district of the state where special assessments levied by the special assessment district against the property equal or exceed \$1,000,000, and represent at least 50 percent of the total special assessments due and owing to the special assessment district, as of the

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effective date of this act, without regard to whether the levies are required to be satisfied by a single payment or by a series of payments over a designated period of time, and there are delinquent taxes against the property.

Sec. 2. The county auditor, upon a petition of the appropriate authority of a special assessment district wherein is located special state redemption account property which has forfeited to the state shall prepare notices directed to the commissioner of finance and to the person or persons under whose name or control such property is assessed, specifying each separately assessed parcel, the amount of delinquent taxes on each such parcel, the amount required to redeem the same and stating that the redemption period will expire at the expiration of a period of two years beginning with the date of the notice. No petition by the appropriate local authority may be presented to the county auditor prior to the second Monday in May of the year in which the county treasurer is required to return the tax lists in his hands to the county auditor pursuant to Minnesota Statutes, Section 279.02. The auditor shall deliver the notice directed to the person or persons under whose name or control the property is assessed to such appropriate local authority, who shall deliver it to the sheriff or other competent law enforcement official of the county for service. Within 10 days after its receipt by him, the sheriff or such other designated official shall serve such notice upon the persons to whom it is directed, if they be found in his county, in the manner prescribed for serving a summons in a civil action; if not so found, then upon the person in possession of the land, and making return thereof to the auditor. In the case of such land held in the name of a corporation, the notice may be served upon an officer of such corporation or upon the secretary of state if an officer cannot be located, or if such corporation is a foreign corporation, under Minnesota Statutes, Chapter 303. In the case of land held in joint tenancy, the notice shall be served upon each joint tenant. If one or more of the persons to whom the notice is directed cannot be found in the county and there is no one in possession of the land, the return of the sheriff or other designated official shall so specify and shall be prima facie evidence of such facts, service shall be made upon those persons that can be found and by three weeks published notice. Proof of publication shall be filed with the auditor.

When the records in the office of the register of deeds show that any lot or tract of land is encumbered by an unsatisfied mortgage or other lien, and show the post office address of the mortgagee or lienee, or if the same has been assigned, the post office address of the assignee, the appropriate local authorities which requested the petition shall serve a copy of such notice upon such mortgagee, lienee, or assignee by registered mail addressed to such mortgagee, lienee, or assignee as disclosed by the records in the office of the register of deeds within 60 days after the date of the notice.

Such notice shall be sufficient if substantially in the form as set forth in section 281.23, subdivision 2. As soon as practicable after no-

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tice has been prepared by the county auditor, he shall cause to be published for three successive weeks in the official newspaper of the county a notice in substantially the form provided by section 281.23, subdivision 3. Proof of publication shall be substantially in the manner prescribed by section 281.23, subdivision 4, and the cost of giving such notice shall be paid by the county.

The period of redemption herein specified shall be absolute and final, notwithstanding the provisions of any law of this state to the contrary, and such land thereafter may be sold only in accordance with the provisions of chapter 282, relating to tax forfeited land sales.

Sec. 3. Each separately assessed parcel constituting a part of the accelerated redemption period property may be redeemed separately and independently of any other parcel and shall not require the redemption of any other parcel. Any parcel on which the taxes are delinquent pursuant to section 1, subdivision 3, and which delinquent taxes have been paid prior to May 12, 1975, shall not be subject to the provisions of this act.

Sec. 4. Upon certification by the county auditor that the provisions of section 2 have been complied with, the auditor may apply to the commissioner of finance for payment from the special state redemption account of an amount equal to the special assessments on special state redemption fund property which have been levied but are unpaid for the previous taxable year. If the commissioner is satisfied that the provisions of section 2 have been complied with and that the application for payment is correct, he shall pay to the county auditor the amount requested.

Sec. 5. Except as otherwise expressly provided in this act, the provisions of Minnesota Statutes 1974 relating to delinquent real estate taxes, tax judgment sales, redemption, and tax-forfeited land sales shall apply to special state redemption account property. However, upon the sale or redemption of any special state redemption account property, a sum sufficient to repay the special state redemption account the amount paid to the county auditor, together with ten percent interest per year on that amount, shall be paid to the commissioner of finance within 30 days of the sale or redemption and credited to the special state redemption account to any other apportionment of the proceeds as may otherwise be provided by law.

Sec. 6. There is hereby created the special state redemption account.

Sec. 7. There is hereby appropriated for the biennium ending June 30, 1977, from the general fund of the state treasury to the special state redemption account \$825,000 to make the payments provided for in section 4.

Sec. 8. This act shall be effective the day following its final enactment. Changes or additions indicated by underline deletions by ~~strikeout~~

ment.

Approved June 4, 1975.

CHAPTER 404—H.F.No.1058

An act relating to state parks; adding land to Helmer Myre state park.

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

Section 1. **STATE PARKS; ADDITION TO HELMER MYRE STATE PARK.** The following described lands are added to Helmer Myre state park in Freeborn county:

In Township 102 North, Range 20 West:

All of Government Lot 1 of Section 7.

All that part of Government Lot 2 of Section 7 beginning at a point on the west line of said Government Lot 2 a distance of 24 rods north of the southwest corner of said Government Lot 2; thence east to Albert Lea Lake; thence southerly along the shoreline of Albert Lea Lake to the south line of said Government Lot 2; thence west along the south line of said Government Lot 2 to the southwest corner of said Government Lot 2; thence north along the west line of said Government Lot 2 to the point of beginning.

All of Government Lots 1 and 2 of Section 18.

In Township 102 North, Range 21 West:

All of the Southeast Quarter, the Southeast Quarter of the Southwest Quarter, and the East 2 rods of the Northeast Quarter of Section 12.

All of Government Lots 1 and 2, the Northeast Quarter and the Northeast Quarter of the Northwest Quarter of Section 13.

Sec. 2. Acquisition may be by eminent domain.

Approved June 4, 1975.

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