

## CHAPTER 280

## REAL ESTATE TAX JUDGMENT SALES

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**280.01 MODE OF SALE.** On the second Monday in May, in each year, the county auditor shall sell all parcels of land against which judgment has been entered and remains unsatisfied for the taxes of the preceding year or years. Before making such sale he shall give ten days' posted notice thereof, one notice to be posted in the office of the clerk of the court where the judgment has been entered, one in the office of the county treasurer, and one at some conspicuous place at the county-seat; and two weeks' published notice, the first publication to be at least 15 days before the day of sale. If answer has been filed, or a republication of the notice and list of delinquent taxes has been made, and judgment has been entered, the auditor shall sell the lands charged with taxes in such judgment within 30 days thereafter, first giving the required notice by posting and publication. The notice may be substantially in the following form:

**"TAX JUDGMENT SALE.**

Pursuant to a real estate tax judgment of the district court of the county of \_\_\_\_\_, state of Minnesota, entered the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, in proceedings for enforcing payment of taxes and penalties upon real estate in the county of \_\_\_\_\_ remaining delinquent on the first Monday in January, 19\_\_\_\_, and of the statutes in such case made and provided, I shall, on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, at ten o'clock a. m., at \_\_\_\_\_, in the (town or city) of \_\_\_\_\_ and county of \_\_\_\_\_, sell the lands which are charged with taxes, penalties, and costs in said judgment, and on which taxes shall not have been previously paid.

Auditor of \_\_\_\_\_ County."

At the time and place appointed in such notice the auditor shall commence the sale of such lands, and proceed with the sale thereof from day to day for six consecutive days, or until the whole shall be sold. If, for any reason, any parcel against which a judgment has been entered be omitted from the tax judgment sale or sales of the year in which the same was entered, such judgment shall bear interest

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at one per cent per month from the date thereof, and the auditor may include such parcel in the next annual tax judgment sale.

[R. L. s. 927] (2127)

**280.02 PUBLIC VENDUE.** The county auditor shall sell, at public vendue, each parcel of land separately in the order described in the judgment and by the description therein; but, if the sum bid for any parcel shall not be paid on the day of the sale thereof, he shall again offer the same for sale. In offering the lands for sale, he shall state the amount for which each parcel is to be sold, and shall then sell the same to the person who shall offer to pay the amount for which the same is to be sold, at the lowest annual rate of interest on such amount. No bid shall be accepted when the proposed rate of interest exceeds 12 per cent per annum. All bids for any fractional part of one per cent shall be a decimal part thereof, and not less than one-tenth of one per cent. If no bidder shall bid an amount equal to that for which the parcel is to be sold, at a rate of interest not exceeding 12 per cent per annum, then the auditor shall bid in the same for the state at such amount. The county treasurer shall attend the sale and receive all moneys paid thereon.

[R. L. s. 928] (2128)

**280.03 CERTIFICATE OF SALE.** The county auditor shall execute to the purchaser of each parcel a certificate 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 ....., 19....., in proceedings to enforce the payment of taxes delinquent on real estate for the years ....., for the county of ....., which sale was held at ....., in said county of ....., on the ..... day of ....., 19....., the following described parcel of land, situate in said county of ....., state of Minnesota: (insert description), was offered for sale to the bidder who should offer to pay the amount for which the same was to be sold, at the lowest annual rate of interest on such amount; and at said sale I did sell the said parcel of land to ..... for the sum of ..... dollars, with interest at ..... per cent per annum on such amount, that being the sum for which the same was to be sold, and such rate of interest being the lowest rate per cent per annum bid on such sum; and, he having paid such sum, I do therefore, in consideration thereof, and pursuant to the statute in such case made and provided, convey the said parcel of land, in fee simple, to said ....., his heirs and assigns, forever, subject to redemption as provided by law.

Witness my hand and official seal this ..... day of ....., 19.....

.....  
County Auditor."

If the land shall not be redeemed as in this chapter provided, such certificate shall pass to the purchaser an estate therein, in fee simple, without any other act or deed whatever. Such certificate may be recorded, after the time for redemption shall have expired, as other deeds of real estate, and with like effect. If any purchaser at such sale shall purchase more than one parcel, the auditor shall issue to him a certificate for each parcel so purchased.

[R. L. s. 929] (2129)

**280.04 WHO MAY PURCHASE.** All persons, except as provided in section 280.05, may become purchasers at such sale. If the owner purchase, the sale shall have the effect to pass to him, subject to redemption as provided in chapter 281, every right, title, and interest of any and every person, company, or corporation, free from any claim, lien, or encumbrance, except such right, title, interest, lien, or encumbrance as such owner may be legally or equitably bound to protect against such sale, or the taxes for which such sale was made.

[R. L. s. 930] (2130)

**280.05 WHO MAY NOT PURCHASE OR TAKE ASSIGNMENT.** No county auditor, county treasurer, clerk of the district court, or deputy or clerk of such

officer, may become a purchaser at such sale, or procure an assignment of the right acquired by the state in lands bid in for it at such sale, as in this chapter provided, either in his own behalf, or as agent or attorney for any other person, except that such officer, deputy, or clerk may purchase lands owned by him, or on which he has a lien, or procure such assignment of the state's right in such lands.

[R. L. s. 931] (2131)

**280.06 WRONG NAME OF OWNER.** No such sale shall be affected or deemed invalid on account of the use of another name than that of the true owner in describing the ownership of the parcel of land sold in any tax proceeding.

[R. L. s. 932] (2132)

**280.07 ENTRIES IN JUDGMENT BOOKS AFTER SALE.** Immediately after such sale the county auditor shall set out in the copy judgment book what disposition was made at such sale of each parcel of land; if sold to an actual purchaser, to whom and for what amount, and for what rate of interest; and, if bid in for the state, then so stating. He shall thereupon deliver such book to the clerk of the court, who shall forthwith enter on the right-hand page of the real estate tax judgment book, opposite the description of each parcel sold, the words, "satisfied by sale," and opposite each parcel bid in for the state the words, "bid in for the state," and he shall thereupon redeliver the copy judgment book to the auditor. Upon any assignment or redemption the auditor shall make a note thereon in the copy judgment book, opposite the parcel assigned or redeemed.

[R. L. s. 933] (2133)

**280.08 RECORD OF ASSIGNMENT.** The assignee or transferee of a certificate or deed issued upon the sale of land for general taxes or for special assessments for local improvements shall present the instrument of transfer and a copy thereof to the official custodian of the record of such sale. Such officer shall thereupon certify such copy to be correct and shall file the same in his office and note such transfer upon the record. The record of any such instrument shall be taken and deemed notice to parties. The recording in the office of the register of deeds of any such assignment or any quitclaim deed transferring any interest in such land shall have the same force and effect as the record above provided.

[1909 c. 340 s. 1] (2134)

**280.09 FAILURE TO RECORD.** Every such assignment or transfer not so recorded shall be void as against any subsequent purchaser, for a valuable consideration, who has caused a record of the transfer to him to be made in the manner above provided, before the recording of the prior transfer, and as against any party claiming under a judgment or decree of a court of competent jurisdiction heretofore entered or hereafter to be entered in an action in which the party appearing to be the owner or holder of such certificate or deed, as shown by the record in the office of such official custodian, was made a party and was bound by the judgment or decree.

[1909 c. 340 s. 2] (2135)

**280.10 PAYMENT OF SUBSEQUENT TAXES.** The taxes for subsequent years shall be levied on property so sold or bid in for the state in the same manner as if the sale had not been made. The purchaser or assignee of the state may pay the amount of such taxes at the annual May sale following the date they become delinquent. Any such purchaser or assignee paying such taxes shall, if he be the owner of a prior certificate of sale, notify the county auditor prior to the annual May sale that he is the owner of a tax certificate and such notice shall contain a description of the property for which such certificate was issued, together with the year of sale, and thereupon the county auditor shall issue the certificate or a certificate for such taxes in the same form as now provided by section 280.03; such certificate shall bear interest at the rate provided by section 280.02, unless the prior certificate bears a lower rate of interest, in which case such lower rate shall apply; provided, that, if there shall have been any parcel redemption, he shall pay the delinquent taxes on the unredeemed portion of the land described in his tax certificate, and such tax certificate, after such parcel redemption, shall be applicable to such unredeemed portion of the land therein described only, in all respects as if a portion of the land unredeemed from had been all of the land described in the certificate at the time of its issuance, and all proceedings thereafter had as to notice of expiration of redemption and otherwise shall be as to the cer-

tificate so modified by the elimination therefrom of the portion of the land redeemed from as aforesaid.

[R. L. s. 934; 1925 c. 63; 1931 c. 412] (2136)

**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 per cent 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. He 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 ....., 19....., 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 ....., 19....., 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, with all the right, title, and interest of the state acquired therein at such sale, to ....., his heirs and assigns, forever, subject to redemption as provided by law.

Witness my hand and official seal this ..... day of ....., 19.....

(SEAL)

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. 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.

[R. L. s. 935] (2137)

**280.12 UNREDEEMED LANDS.** All parcels of land bid in for the state, and not assigned to purchasers or redeemed within three years from the date of the tax sale at which they are offered, shall be disposed of as provided in this section and in section 280.13. Such sale shall commence at the county-seat on the second Monday of August, of each year, and shall continue from day to day until and including the thirtieth day of June, 1936, when it shall be completed, and the county auditor shall publish a notice once each week for three successive weeks in such county of the time and place when such sale will commence.

[R. L. s. 936; 1907 c. 430; 1913 c. 74 s. 1; 1927 c. 363; 1929 c. 415 s. 1; 1931 c. 129 s. 3; 1935 c. 387 s. 1] (2138)

**280.13 UNREDEEMED LANDS.** Subdivision 1. **Conduct of sale.** Any sale authorized by section 280.12 shall be conducted by the county auditor. Each parcel shall be sold to the highest cash bidder therefor, but not for a less sum than the aggregate taxes, penalties, interest, and costs charged against it, unless the cash value thereof fairly determined by the county board shall be less than such aggregate, in which case the value so fixed and approved shall be the minimum price for which such property may be sold. The rights of the purchaser at such sale shall be subject to the rights of any purchaser and of the state or its assignee by virtue of any delinquent tax for any subsequent year, and of any subsequent delinquent taxes attaching thereto or required to be paid in case of redemption therefrom.

Subdivision 2. **Cash bids.** At such sale, if there be no bidders for the same for the amounts as hereinbefore authorized, any such parcels coming within the fol-

lowing classifications may be disposed of for cash only, for not less than the following amounts: (1) all parcels bid in for the state for taxes for the year 1922, or prior years, for one-fifth of the total taxes remaining unpaid for 1925 and prior years, as originally assessed; (2) all parcels, not in such first class, but bid in for the state for taxes for the year 1924, or prior years, for one-third of the total taxes remaining unpaid for 1925 and prior years, as originally assessed; and (3) all parcels, not in such first or second class, but bid in for the state for taxes for the year 1925, or prior years, for one-half of the total taxes remaining unpaid for 1925 and prior years, as originally assessed.

In the event that the taxes upon any parcel for 1930, or any part thereof, have been bid in for and are held by the state, the auditor of each county is hereby authorized and directed to dispose of the same, together with all the interest of the state in such parcel and all taxes, assessments, interest, and penalties attached thereto or thereon, except taxes not yet attached to a judgment by an assignment thereof for an amount not less than one-half of the total taxes and assessments against it, as originally assessed and taxed.

In the event that the taxes for 1926 and all prior years against any parcel of land have been paid or sold or assigned to a purchaser other than the state, but the taxes for 1927 or 1928, or any part thereof, have been bid in for and are held by the state, the county auditor is authorized and directed to dispose of the same, together with all the interest of the state in such parcel and all taxes, assessments, interest, and penalties attached thereto or thereon, except taxes not yet attached to a judgment by an assignment thereof, for an amount not less than three-fifths of the total taxes and assessments against it, as originally assessed and taxed. In the event that the taxes for 1928 and all prior years against any parcel of land have been paid, or sold or assigned to a purchaser other than the state, but the taxes for 1929 or 1930, or any part thereof, have been bid in for and held by the state, the county auditor is authorized and directed to dispose of the same, together with all the interest of the state in such parcel and all taxes, assessments, interest, and penalties attached thereto or thereon, except taxes not yet attached to a judgment by an assignment thereof, for an amount not less than four-fifths of such taxes and assessments, as originally assessed.

**Subdivision 3. When tax contains ditch liens or special assessments.** Where any parcel, subject to sale under the provisions of this section and sections 280.12 and 280.25, contains as a part of the tax the full amount or a portion of the lien for the construction of any county or judicial ditch, or the full amount or a portion of any special assessment for local improvements levied under municipal authority, the county board, in case of such ditch lien, or the governing body of the municipality, in case of such special assessment, may by ordinance or resolution determine and fix the minimum amount of such ditch lien or assessment to be included in addition to the amounts hereinbefore provided as the minimum for which any such parcel may be sold; provided that the resolution of the county board shall be adopted or a copy of such resolution or ordinance of the municipality describing each tract and fixing each such minimum amount shall be served upon the county auditor at least 30 days before the date of sale; provided, that if such resolution of the county board be not adopted or if such governing body of any such municipality fails to cause to be certified to the county auditor at least 30 days before the date of sale the minimum amount of such assessment to be included with the other taxes on any parcel, the county auditor shall include such ditch lien or special assessment with the other taxes on such parcel, to be sold on the same basis as the other taxes thereon. The minimum amounts of ditch liens or assessments to be so included in the sale of lands within the Red Lake game preserve shall be the full amounts of such ditch liens and assessments.

**Subdivision 4. Payment; certificate.** The purchaser shall forthwith pay the amount of his bid to the county treasurer and the officer conducting the sale shall give to him a certificate in a form prescribed by the attorney general, in which shall be set forth the name of the purchaser, a description of the land sold, the price paid, and the date and place of sale. The auditor and treasurer of the county shall attend such sale, the former to make a record of all sales thereat and the latter to receive all moneys paid on account thereof. The proceeds of the sale of any parcel of land at any such sale, for whatever amount sold, shall be distributed among the taxing districts interested in the taxes and assessments on the parcel at the date of such sale in the proportions of their respective interests; provided that the

provisions of this section as to the amount of any ditch lien or special assessment which shall be included in the minimum cash amount for which any parcel may be sold shall fix the amount applicable to such ditch lien or special assessment in the distribution of the proceeds of such sale.

[*R. L. s. 937; 1907 c. 430 s. 2; 1911 c. 30; 1913 c. 333 s. 1; 1917 c. 303; 1919 c. 337; 1921 c. 386 s. 1; 1925 c. 208 s. 1; 1927 c. 119 s. 1; 1929 c. 415 s. 2; 1931 c. 129 s. 1; 1933 c. 414 s. 1; 1935 c. 387 s. 2*] (2139)

**280.14 AMOUNT REQUIRED TO REDEEM IN CERTAIN CASES.** In case payment of any taxes is made prior to January 1, 1934, on any parcel of land in accordance with the provisions contained in section 280.15, then and in such cases the county auditor and county treasurer are hereby authorized and directed to accept in full payment and discharge of all taxes and assessments and interest and penalties thereon 90 per cent of the amount which would otherwise be required to be paid under the provisions of sections 280.14, 280.15, and 280.22.

[1933 c. 414 s. 3] (2139-14)

**280.15 UNREDEEMED LANDS.** Subdivision 1. **Amount accepted in payment for 1926 taxes.** In the event that there are no taxes for 1925, or prior years, delinquent and held by the state against any parcel of land, but the taxes for 1926, or any part thereof, are delinquent and held by the state, and the title to such parcel has not vested or been perfected in the state, the auditor and treasurer of each county are hereby authorized and directed to certify and accept in full payment and discharge of all taxes and assessments and interest and penalties thereon against such parcel or for an assignment thereof, an amount equal to one-half of the total taxes and assessments against it, as originally assessed and taxed.

Subdivision 2: **Amount accepted in payment for 1927 or 1928 taxes.** In the event that the taxes for 1926 and all prior years against any parcel of land have been paid, or sold or assigned to a purchaser other than the state, but the taxes for 1927 or 1928, or any part thereof, remain delinquent and held by the state, the county auditor and county treasurer are authorized and directed to accept in full payment and discharge of all taxes and assessments and interest and penalties thereon, or for an assignment thereof, an amount equal to three-fifths of such taxes and assessments, as originally assessed and taxed, without penalty or interest. In the event that the taxes for 1928 and all prior years against any parcel of land have been paid, or sold or assigned to a purchaser other than the state, but the taxes for 1929 or 1930, or any part thereof, remain delinquent and held by the state, the county auditor and county treasurer are authorized and directed to accept in full payment and discharge of all taxes and assessments and interest and penalties thereon, or for an assignment thereof, an amount equal to four-fifths of such taxes and assessments, as originally assessed and taxed.

Subdivision 3. **Time limit for acceptance of payments.** The authority of the county auditor and county treasurer to accept payment of such taxes or assessments or to assign the same under the terms set forth in this section shall exist only where such payment or assignment is made on or prior to December 31, 1934.

Subdivision 4. **Limitation.** The authority granted to the county auditor and county treasurer by sections 280.12, 280.13, and 280.15 to accept payment, waive penalties or interest, or to assign taxes at the rates provided for in this section shall not exist before July 1, 1933, and, if before that date the county board, as to general taxes or ditch or road liens, or the governing body of the town or municipality interested, as to other special assessments, shall have adopted a resolution, and filed a certified copy thereof with the county auditor, fixing a minimum amount of such taxes, liens or assessments or accrued interest and penalties which shall be accepted, the terms of such resolution shall control with respect thereto.

[1931 c. 129 s. 2; 1933 c. 414 s. 1] (2139½)

**280.16 APPLICATION OF PART PAYMENTS.** Any person who has paid any sum of money for the payment of taxes under sections 280.14, 280.15, and 280.22, which for any reason cannot be applied in full or in part payment of the taxes on the parcel of land on which the taxes were purported to have been paid, such person, his heirs, executors, administrators, or assigns, shall be entitled to application to the county auditor to have the sum of money applied as a credit upon the purpose of an assignment of the state's interest, if any, in the parcel of land upon which the taxes were purported to have been paid.

[1935 c. 387 s. 4] (2139-29)

**280.17 DELINQUENT TAXES FOR 1926.** All parcels of land on which the taxes for the year 1926 shall become delinquent, notwithstanding the fact that any of such parcels may have theretofore been listed as delinquent or bid in for the state on account of the non-payment of taxes for any prior year or years, shall be listed by the county auditor and the list filed and docketed with the clerk of the district court and filed and published under the provisions of law applicable to and governing delinquent real estate taxes; and all then existing provisions of law applicable to and governing real estate taxes delinquent in the first instance shall be applied to and govern such parcels of land and their disposition as though the delinquent taxes thereon for the year 1926 constituted the first instance of real estate tax delinquency with respect to such parcels; provided that nothing herein contained shall impair the right of the state or any person to enforce any lien in its or his favor which may have accrued by reason of the delinquency or non-payment of taxes for any year prior to the year 1926; nor shall anything contained in sections 280.15 and 280.17 be construed to eliminate the right of the state, nor of any person succeeding to its rights, by virtue of its lien for delinquent taxes prior to those for 1926, to redeem from any tax sale hereafter made, before the expiration of two years after the date when such rights of the state have been sold to an actual purchaser.

[1927 c. 119 s. 2] (2139-1)

**280.19 TAX SALE FOR 1931 TAXES DEFERRED.** Any defense or objection to the taxes assessed against any parcel of land for the year 1931 shall be determined on answer interposed to the list of delinquent taxes published in the year 1933 in the manner provided by section 279.15, but not otherwise, and the judgment entered thereon shall have the same force and effect, and a sale and all subsequent proceedings shall be had thereon in all respects the same as on any judgment for real estate taxes under existing laws.

[1933 c. 98 s. 1; 1933 c. 337 s. 1] (2139-6)

**280.20 MAY BE PAID IN INSTALMENTS.** During the year 1933 the county auditor or the county treasurer is hereby authorized and directed to accept in full payment of any real estate taxes levied and assessed for the year 1931, whether such taxes have attached to a tax judgment sale to the state for prior taxes or not to which no defense or objection, as hereinbefore provided, shall have been interposed, the face amount thereof, as originally levied and assessed, without penalty or interest. During the year 1933 the taxes may be paid and the county auditor or the county treasurer is hereby authorized and directed to accept payment thereof, in instalments of not less than 25 per cent of the original amount of the taxes. The official receiving payment of any instalment of the taxes shall issue and deliver to the person making the payment a proper receipt therefor, and a receipt in full when final payment is made. All partial payments of such taxes, whether made before or after entry of judgment, shall be certified by the county auditor to the clerk of the district court and entries thereof made on the delinquent tax list or in the real estate tax judgment book, in the manner as provided by law, and the judgment shall be reduced accordingly.

[1933 c. 98 s. 2; 1933 c. 337 s. 2] (2139-7)

**280.21 PENALTIES AND INTEREST.** In case more than 50 per cent of the real estate taxes, to which no defense or objection as hereinbefore provided shall have been interposed, shall remain unpaid on January 1, 1934, the amount remaining due shall be subject to and there shall be charged thereon and thereafter collected a penalty of ten per cent, together with interest from January 1, 1934, at the rate of ten per cent per annum, but in case 50 per cent or more of such taxes shall be paid on or before January 1, 1934, the remainder thereof shall not be subject to penalty or interest, except as hereinafter provided. Any such taxes remaining unpaid on January 1, 1934, may be paid, and the county auditor or the county treasurer is hereby authorized and directed to accept payment thereof any time prior to the tax judgment sale, in instalments of not less than 25 per cent of the original amount; provided that there shall be included and paid with the first instalment all penalties, if any, and interest then accrued, and with each subsequent instalment all interest then accrued; provided that upon any of such original taxes remaining unpaid January 1, 1935, upon which no penalty accrued on January 1, 1934, there shall be charged a penalty of ten per cent and interest thereon after such date at the rate of ten per cent per annum.

[1933 c. 98 s. 3; 1933 c. 337 s. 3] (2139-8)

**280.22 PERIOD OF REDEMPTION EXTENDED.** The period of redemption of lands sold for the year 1926, and of lands sold for the taxes for the year 1927, pursuant to the provisions of sections 280.13 and 280.17, which were bid in for the state and have not been assigned, is hereby extended to seven years from the date of sale.

[1933 c. 414 s. 2] (2139-13)

**280.23 PENALTIES AND INTEREST HERETOFORE PAID TO BE REFUNDED.** In the event any penalty or interest on the 1931 real estate taxes payable in 1932 shall have been paid, whether such taxes have attached to a tax judgment sale to the state for prior taxes or not, the amount of such penalty and interest so paid shall be refunded to the person paying the same, upon application to the county auditor and due proof of payment and identity of the person making the application; provided that the warrant issued by the county auditor therefor shall be valid only in payment of 1931 or 1932 taxes paid in 1933 on any parcel of land in the same county, which fact shall be stamped on its face and the same shall be accepted by the county treasurer for that purpose only when properly endorsed.

[1933 c. 98 s. 5; 1933 c. 337 s. 5] (2139-10)

**280.24 "TAXES" INCLUDES ASSESSMENTS.** The term "taxes," as referred to in sections 280.19, 280.21, 280.23, and 280.24, includes such assessments as have been certified to the county auditor for collection and included in such taxes for the year 1931, but penalties and interest added to such assessments prior to the same being certified to the county auditor shall not be abated or canceled by those sections.

[1933 c. 98 s. 6; 1933 c. 337 s. 6] (2139-11)

**280.25 PURCHASER TO RECEIVE DEED.** Any person, or his heirs or assigns, receiving the certificate described in section 280.13 shall be entitled to a deed from the state 60 days after the service of a notice of expiration of time from redemption and filing proof of such service, which notice shall be substantially as provided in section 281.13 and until the expiration of such time for redemption the land described in such certificate shall be subject to redemption in the manner provided in section 281.02 and upon the expiration of such redemption period, upon presentation of such certificate to the commissioner of taxation, he shall be authorized to execute a deed in the name of the state to the person entitled thereto, conveying the lands therein described; and every such deed shall vest the grantee with complete title to such lands, subject to the defenses that the tract or parcel was exempt from taxation or that the taxes for which such tract or parcel was sold at that tax sale had been paid. Such deed may be recorded as other deeds of real estate and the record thereof shall have the same force and effect in all respects as the record of such deeds and shall be evidence in like manner.

[R. L. s. 938] (2140)

**280.26 HOW AND WHEN PURCHASER TO GET DEED.** Any person, or his heirs or assigns, receiving the certificate described in section 280.25 shall be entitled to a deed from the state and, upon presentation of such certificate to the commissioner of taxation, he shall be authorized to execute a deed in the name of the state to the person entitled thereto, conveying the lands therein described, and every such deed shall vest the grantee with complete title to such lands, subject to the defenses that the tract or parcel was exempt from taxation or that the taxes had been paid for which such tract or parcel was sold at the said tax sale. Such deed may be recorded as other deeds of real estate and the record thereof shall have the same force and effect in all respects as the record of such other deeds and shall be evidence in like manner. Any one having any interest in any such tract or parcel of land shall have the right to redeem the land, as provided in chapter 281, and no such tax deed shall be issued, nor shall the full period of redemption expire until 60 days shall have elapsed after the filing of proof of service of notice.

[1902 c. 2 s. 55; 1905 c. 211 s. 1] (2141)

**280.27 APPLICATIONS FOR STATE TAX DEEDS.** All applications for tax deeds under this chapter shall be made to the commissioner of taxation and the applicant shall present to such official the original tax certificate and certified copy of the notice of expiration of redemption, with proof of service thereof and of the filing of such proof in the office of the county auditor, and certificate of such auditor that the time of redemption has expired and that no redemption has been made, and such other proof as the commissioner of taxation may require. All of these papers shall be filed in the office of the commissioner of taxation, and shall



remain therein as permanent records. If the original tax certificate, or any assignment thereof, has been lost or destroyed, the county auditor shall issue a duplicate thereof, upon proof of such loss or destruction, by the filing in his office of an affidavit by such owner or some other person having knowledge of the facts and upon the giving of a bond, with good and sufficient sureties approved by the county auditor, in double the amount due on such certificate, payable to the county treasurer, for the benefit of all persons who may be damaged by the issuance of a duplicate certificate or assignment, conditioned for the payment of any damage to any such person resulting from such issuance. Any such duplicate certificate or assignment shall be of the same force and effect as if it were an original.

[1915 c. 332 s. 2; 1927 c. 399] (2143)

**280.28 COUNTY AUDITOR TO COLLECT FEE.** The county auditor shall be entitled to collect a fee of 50 cents from such applicant for each certified copy of a notice of expiration of redemption and the preparation of the other necessary papers and information in connection therewith, which fee shall be retained by such auditor in addition to his salary provided by law.

[1915 c. 332 s. 3] (2144)

**280.29 PROCEEDS OF SALE, HOW DISTRIBUTED.** The proceeds of any parcel of land so sold, to the amount of taxes, penalties, interest, and costs charged thereon, shall be distributed as provided by law for the distribution of the like sums upon sales for delinquent taxes. The portion thereof due to the state shall be paid to the state treasurer upon the draft of the state auditor, and the excess, if any, above the taxes, penalties, interest, and costs charged upon the land, shall be included in such draft and be paid in like manner for the benefit of the state. If any parcel be sold for less than the amount charged thereon, the state taxes shall first be paid and the remainder, if any, distributed pro rata to the several funds for which the taxes were levied.

[R. L. s. 939] (2145)

**280.30 CANCELATION OF CERTIFICATES; ON REQUEST OF HOLDER.** Upon request of the holder of a real estate tax judgment sale certificate, state assignment certificate, or forfeited tax sale certificate and surrender of the same, whether notice of expiration of time of redemption has been issued and served or not, the county auditor shall cancel the same, making an entry in the proper copy real estate tax judgment book, opposite the description of land covered by the certificate, "canceled by surrender of certificate."

[Ex. 1937 c. 71 s. 1] (2145-1)

**280.31 CANCELATION OF CERTIFICATES WHEN NOTICE OF EXPIRATION OF TIME FOR REDEMPTION NOT GIVEN WITHIN SIX YEARS.** The county auditor shall annually, as soon as practicable after the second Monday of May, cancel of record all real estate tax judgment sale certificates, state assignment certificates, and forfeited tax sale certificates upon which notice of expiration of time of redemption has not been given within a period of six years next following the date of the issuance of such certificate, by making an entry in the proper copy real estate tax judgment book, opposite the description of land covered by such certificate, "canceled by limitation."

[Ex. 1937 c. 71 s. 2] (2145-2)

**280.32 CANCELATION OF CERTIFICATE UPON JUDICIAL ORDER.** Upon the petition of any person interested in the land covered by a real estate tax sale certificate, state assignment certificate, or forfeited tax sale certificate and, upon the giving of such notice to the holder of such certificate as may be ordered, the district court, in the proceedings resulting in the judgment upon which a real estate tax judgment sale certificate, state assignment certificate, or forfeited tax sale certificate is based, may order the cancellation of a real estate tax judgment sale certificate, state assignment certificate, or forfeited tax sale certificate upon which notice of expiration of time of redemption has been issued when the certificate or a deed issued thereon has not been recorded in the office of the register of deeds or filed in that of the registrar of titles, if the land is registered, within seven years after the date of the issuance of such certificate; the county auditor, on the filing of the order, shall make an entry in the proper copy real estate tax judgment book, opposite the description of the land, "canceled by order of court;" and the rights of the holder under his certificate shall thereupon be terminated of record in the office of the county auditor.

[Ex. 1937 c. 71 s. 3] (2145-3)

**280.33 CERTIFICATES AND DEEDS AS EVIDENCE; GROUNDS FOR SETTING ASIDE.** The certificates and deeds issued pursuant to sections 280.03, 280.11, 280.13, and 280.25, or the record thereof, shall be prima facie evidence that the parcel described therein was subject to taxation for the year or years therein stated; that such parcel was listed and assessed at the time and in the manner required by law; that the taxes were levied according to law; that the judgment pursuant to which the sale was made was duly entered, and that the court had jurisdiction to enter the same; that all requirements of law with respect to the sale had been complied with; that such parcel had not been redeemed from the sale; and that title in the grantee therein after the time for redemption has expired; provided, that when any such certificate or deed embraces university, school, or other state lands, the title whereof is in the state, no other or greater interest shall be held to be thereby conveyed than that acquired under the certificate of the state auditor. No sale shall be set aside or held invalid by reason of any misrecitals in such certificate or deed; nor unless the party objecting to the same prove either that the taxes were paid before the judgment was rendered, or that such parcel was exempt from taxation, or that the court rendering the judgment pursuant to which the sale was made had not jurisdiction to render the same, or that after the judgment and before the sale such judgment had been satisfied, or that notice of sale as required by this chapter was not given, or that such parcel was not offered at such sale to the bidder who would pay the amount for which the parcel was to be sold at the lowest rate of interest, as provided in this chapter; provided, that every judgment rendered against any parcel for a tax which was paid before the entry thereof, or when the land was exempt from taxation, shall be void, and all sales made under any such judgment or under a judgment which has been paid shall be void, and no title or interest in any parcel sold under such judgment shall pass or be conveyed to any purchaser at such sale. In any action brought to set aside or to cancel such sale, or in which the validity of such sale may arise, the tax receipt, or the treasurer's duplicate thereof, or other record of the payment of such tax in the office of the county auditor or the county treasurer, shall be prima facie evidence of such payment; but such payment shall not be established by parol testimony only. In such action, the county in which the land is situated, or the state, if either claim any interest in the land sold under such judgment, may be made a party defendant, in which case the county attorney shall appear in behalf of such county or state, or both.

[R. L. s. 940; 1911 c. 245 s. 1] (2146)

**280.34 ACTION TO SET ASIDE.** No sale shall be set aside or held invalid unless the action in which the validity of the sale is called in question be brought, or the defense alleging its invalidity be interposed, within three years after expiration of the time for redemption, except that an action to set aside or cancel such sale on the ground that the parcel was exempt or that the tax was paid before judgment or sale may be commenced, or a defense alleging the invalidity of the sale on such ground may be interposed, at any time.

[R. L. s. 941] (2147)

**280.35 INVALID CERTIFICATE.** If any certificate issued pursuant to sections 280.03, 280.11, and 280.13 to an actual purchaser prove to be invalid for any other cause than that the land described therein was not subject to taxation, or that the taxes had been paid prior to the sale, or that the assessment or levy was void, the lien of the state on the parcel of land sold, as provided in section 272.31 shall be transferred, without any act whatever, to, and vested in, the holder of such certificate, his personal representatives, heirs, or assigns. Such holder, or his personal representatives, heirs, or assigns, may collect out of the property covered by such lien, by sale thereof by foreclosure, or other proper action or proceeding, the amount of taxes, penalties, and interest due thereon at the time of such sale, with interest thereon at the rate of 12 per cent per annum, together with the amount of all subsequent taxes paid, with interest thereon at said rate, and the costs and expenses of such action.

[R. L. s. 942] (2148)

**280.36 REIMBURSEMENT TO TAX SALE PURCHASER WHERE NOTICE OF SALE INVALID; LIMITATION; REASSESSMENT.** When any sale of land held pursuant to section 280.01 shall have been conducted by the county auditor,

without two weeks' published notice of such sale having been first given as required therein, the purchaser of any parcel of land at such sale or the purchaser or holder, or the assigns or representatives of such purchaser or holder, of a state assignment certificate of such sale to such parcel acquired pursuant to section 280.11, shall be entitled to refundment of the amount paid for such parcel, without interest, upon production and surrender to the auditor of the county in which such parcel of land is situated, of the certificate of sale, and evidence of the assignment thereof, if any, by issuance and payment of the warrant of the county auditor or the county treasurer therefor; provided that the right to refundment shall be exercised within six years from the date of such tax sale, and the amounts paid shall be charged to the proper funds, and extended against the respective parcels of land with the current taxes, and collected therewith.

[*Ex. 1937 c. 61*] (2148-1)

**280.37 ENDORSEMENT BEFORE RECORD.** Before any certificate of sale or of assignment provided for in this chapter shall be recorded, the holder thereof shall present the same to the county auditor, who shall endorse thereon his certificate that the property therein described remains unredeemed, and that the period of redemption has expired; and no such certificate shall be recorded unless such endorsement is made.

[*R. L. s. 943*] (2149)

**280.38 LANDS BID IN FOR THE STATE; ATTACHMENTS.** When any parcel of land is bid in for the state, until its rights be assigned or the land be redeemed, the sale shall not operate as a payment of the amount for which the same is sold, but at any time after such sale the county auditor may make and file with the clerk where the judgment is entered an affidavit stating the date of the sale, the amount for which such parcel was bid in for the state, and the amount of all subsequent delinquent taxes, that its right has not been assigned, that there has been no redemption, and that the land is rented, in whole or in part, and produces rent, and giving the names of the persons paying rent. Upon presentation of such affidavit, the judge or court commissioner for the county shall endorse thereon an order directing an attachment to issue to attach the rents of such lands. The clerk shall thereupon issue a writ directing the sheriff to attach the rents accruing for such land from any person, and to collect therefrom the amount for which the same was bid in for the state, and the amount of all subsequent delinquent taxes, stating such amount and the date of sale, with penalties and interest accruing thereon, and his fees, and \$1.00 for the costs of the affidavit and attachment. The sheriff shall serve such writ by serving a copy thereof on each tenant or person in possession of such land paying rent therefor, or for any part thereof, and such service shall operate as an attachment of all rents accruing from the person served. The sheriff shall receive such rents as they become due, and may bring suit in his own name to collect the same, and shall pay into the county treasury the amount collected. No payment of rents by any person so served after such service, or prior thereto for the purpose of defeating such attachment, shall be valid against such attachment. The clerk shall be allowed for issuing the writ, including the filing of the affidavit, order of allowance, writ, and return, 50 cents, to be paid to him by the county in which the taxes are levied; provided, that in counties whose population exceeds 150,000 such fees shall be paid into the county treasury to the use of the county. The sheriff shall be allowed for serving the writ and collecting the money the same fees as are allowed by law upon an execution in a civil action; and, if he brings suit, such additional compensation as the court may allow, not exceeding one-half of the fees allowed by law for like services in ordinary cases.

If, at any time while the sheriff is collecting such rent, the lease upon such property shall expire, or, if the sheriff has once commenced to collect such rent and the property becomes vacant, the county auditor may lease the property upon five days' notice to the owner, subject to the approval of the district court.

At any time while the sheriff is collecting the rent under any lease, no modification of the lease between the owner and the tenant shall be valid unless approved by the district court upon five days' notice to the county auditor.

The collection of such rent under this statute shall not be a bar to the county auditor assigning such taxes to an actual purchaser, or selling the land at a forfeited tax sale under the present laws or any laws hereafter enacted.

In case any unplatted land is bid in for the state and is cropped upon a share agreement with the owner, or by a trespasser, the owner's share of such crop; or, in case of a trespasser, all or any part of such crops, may be attached and collected in the same manner as rents and applied upon delinquent taxes. The term "crops" shall include hay and grass. In case there is no agreement for rent, or in case of an occupant or trespasser on the unplatted land without any agreement for rent, then the attachment shall attach to and bind all of the grass, hay, and crops produced on such lands; provided, that the district court may, upon application by such occupant, upon ten days' notice to the owner and the county auditor, and a showing by him to the satisfaction of the court that his occupancy was not a wilful trespass, release to such occupant the excess of such crops over and above the owner's or landlord's share of the grass, hay, and crops of such premises as determined by the court. Such application must be made not later than 60 days after the date of the service of the writ of attachment upon such occupant, and if not made within such time it shall be considered that such occupant has waived all right and claim to such crops. The county auditor may give to the owner or person entitled to the possession of such unplatted land during the crop season at least ten days' notice, in writing, by mail or otherwise, specifying the time and place at which application will be made to the district court for an order permitting the leasing of such land, and the district court may, if it deems it to be for the best interest of such person and of the public, make an order fixing the terms upon which such lease may be made by the county auditor, in the name of the county. The county auditor may then execute, in the name of the county, such lease in writing as the court shall order. No such lease shall be for a longer term than the current crop season. If the name or address of such person is unknown to the county auditor, such notice may be given by one publication in a legal newspaper in the county. If the owner or person entitled to such possession shall show to the court that he intends to lease such unplatted land or make a contract for cropping the same upon shares, the court may make such order as it deems best to provide for an attachment of all or a part of the rents or crop share of such person and for applying the same upon the delinquent taxes. In any proceeding for the collection of rents on unplatted land on which the taxes have been bid in by the state and not assigned, the court may, upon motion, order that payment, when made as to any part or the whole, be paid to the county treasurer to apply upon taxes. The owner of such unplatted properties may make application to the district court to release him from applying all or a portion of such rents upon such taxes upon his showing, by reason of the condition, cost of upkeep of the property, or other cause, undue hardship upon such owner or detriment to such property. The provisions affecting unplatted lands shall not apply to lands or real estate actually used or occupied by the owner thereof.

The county board may allow additional clerk hire to the county auditor for his work in making such leases, which leases shall be made in the name of the county, and the county shall have the right to bring suit for unpaid rents under such leases and to bring the necessary actions to secure evictions of tenants to whom it has leased.

Attachments, leases, and proceedings issued and made pursuant to this section shall not be deemed unfinished business that may be retained by the sheriff at expiration of his term, as provided by section 279.13.

The right of the county auditor to assign the taxes on any unplatted lands to an actual purchaser, or to sell the land at the forfeited tax sale, shall continue until all delinquent taxes described in the writ of attachment are paid.

[R. L. s. 944; 1929 c. 266 s. 1; 1935 c. 246 s. 1] (2150)

**280.39 DELINQUENT TAXES MAY BE PAID IN INVERSE ORDER.** In any case where taxes for two or more years are delinquent against a parcel of land, such taxes for one or more entire years, if held by the state, may be paid in the inverse order to that in which the taxes were levied, with accrued penalties, interest, and costs upon the taxes so paid, without payment of the taxes for the first of such years; provided, that such payment shall not affect the lien of any unpaid taxes or tax judgment.

[1941 c. 97 s. 1]

**280.40 TAXES COLLECTED BY SHERIFF APPLIED IN INVERSE ORDER.** When the sheriff shall pay into the county treasury rents collected, as provided in

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section 280.38, the same shall be applied in the inverse order to that in which such taxes were levied, crediting the same as follows: (1) against penalties, interest, and costs upon the last delinquent taxes, (2) against such taxes as levied; and the same procedure shall be followed for each year's delinquent taxes until such payments have been exhausted. When, under section 280.38, a year's taxes are partially paid, interest shall be charged thereafter only upon the unpaid balance. In case of part payment of the taxes for any year, the land affected shall remain, as to the unpaid balance, subject to sale, redemption, forfeiture, and all other proceedings respecting delinquent taxes in like manner as for a full year's taxes.

[1941 c. 97 s. 2]