

CHAPTER 282

TAX-FORFEITED LAND SALES

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282.01 CLASSIFICATION OF TAX-FORFEITED LANDS. Subdivision 1. *1993-204*
Conservation or non-conservation. All parcels of lands becoming the property of the state in trust under the provisions of any law now existing or hereafter enacted declaring the forfeiture of lands to the state for taxes, shall be classified by the county board of the county wherein such parcels lie as conservation or non-conservation. Such classification shall be made with consideration, among other things, to the present use of adjacent lands, the productivity of the soil, the character of forest or other growth, accessibility of lands to establish roads, schools, and other public services, and their peculiar suitability or desirability for particular uses. Such classification shall aim to encourage and foster a mode of land utilization that will facilitate the economical and adequate provision of transportation, roads, water supply, drainage, sanitation, education, and recreation; to facilitate reduction of governmental expenditures; to conserve and develop the natural resources; and to foster and develop agriculture and other industries in the districts and places best suited thereto. In making such classification the county board may make use of such data and information as may be made available by any office or department of the federal, state, or local governments, or by any other person or agency possessing information pertinent thereto at the time such classification is made. Such lands may be reclassified from time to time as the county board may deem necessary or desirable, except as to conservation lands held by the state free from any trust in favor of any taxing district. If any such lands are located within the boundaries of any organized town, or incorporated municipality, the classification or reclassification and sale shall first be approved by the town board of such town or the governing body of such municipality in so far as the lands located therein are concerned. Any tax-forfeited lands may be sold by the county board to any organized or incorporated governmental subdivision of the state for any public purpose for which such subdivision is authorized to acquire property or may be released from the trust in favor of the taxing districts upon application of any state agency for any authorized use at not less than their value as determined by the county board. The commissioner of taxation shall have power to convey by deed in the name of the state any tract of tax-forfeited land held in trust in favor of the taxing districts, to any governmental subdivision for any authorized public

use, provided that an application therefor shall be submitted to the commissioner with a statement of facts as to the use to be made of such tract and the need therefor and the recommendation of the county board. The deed of conveyance shall be upon a form approved by the attorney general and conditioned upon continued use for the purpose stated in the application.

Subdivision 2. Conservation land under supervision of county board. Lands classified as conservation lands, unless reclassified as non-conservation lands, sold to a governmental subdivision of the state, or released from the trust in favor of the taxing districts, as herein provided, will be held under the supervision of the county board of the county within which such parcels lie.

The county board may, by resolution duly adopted, resolve that certain lands classified as conservation lands shall be devoted to conservation uses and may submit such resolution to the commissioner of conservation. If, upon investigation, the commissioner of conservation determines that the lands covered by such resolution, or any part thereof, can be managed and developed for conservation purposes, he shall make a certificate describing the lands and reciting the acceptance thereof on behalf of the state for such purposes. The commissioner shall transmit the certificate to the county auditor, who shall note the same upon his records and record the same with the register of deeds. The title to all lands so accepted shall be held by the state free from any trust in favor of any and all taxing districts and such lands shall be devoted thereafter to the purposes of forestry, water conservation, flood control, parks, game refuges, controlled game management areas, public shooting grounds, or other public recreational or conservation uses, and managed, controlled, and regulated for such purposes under the jurisdiction of the commissioner of conservation and the divisions of his department. In case the commissioner of conservation shall determine that any tract of land so held by the state and situated within or adjacent to the boundaries of any governmental subdivision of the state is suitable for use by such subdivision for any authorized public purpose, he may convey such tract by deed in the name of the state to such subdivision upon the filing with him of a resolution adopted by a majority vote of all the members of the governing body thereof, stating the purpose for which the land is desired. The deed of conveyance shall be upon a form approved by the attorney general conditioned upon continued use for the purpose stated in the resolution. All proceeds derived from the sale of timber, lease of hay stumpage, or other revenue from such lands under the jurisdiction of the conservation commissioner shall be paid into the general revenue fund of the state. The county auditor, with the approval of the county board, may lease conservation lands remaining under the jurisdiction of the county board and sell timber and hay stumpage thereon in the manner hereinafter provided, and all proceeds derived therefrom shall be distributed in the same manner as provided in section 282.04.

Subdivision 3. Sale of non-conservation lands. All such parcels of land classified as non-conservation, except those which may be reserved, as hereinafter provided, shall be sold at public or private sale, as hereinafter provided, if it shall be determined, by the county board of the county wherein such parcels lie, that it is advisable to do so, having in mind their accessibility, their proximity to existing public improvements, and the effect of their sale and occupancy on the public burdens. Any parcels of land proposed to be sold shall be first appraised by the county board of the county wherein such parcels lie, and such parcels may be reappraised whenever the county board deems it necessary to carry out the intent of sections 282.01 to 282.13. In such appraisal the value of the land and any standing timber thereon shall be separately determined. Before any parcel of land is sold the appraised value of the timber thereon shall first have been approved by the commissioner of conservation. If any public improvement is made by a municipality after any parcel of land has been forfeited to the state for the non-payment of taxes and such improvement is assessed in whole or in part against the property benefited thereby, the clerk of such municipality shall certify to the county auditor, immediately upon the determination of the assessments for such improvement, the total amount that would have been assessed against such parcel of land if it had been subject to assessment. The county board shall determine the amount, if any, by which the value of such parcel was enhanced by such improvement and include such amount as a separate item in fixing the appraised value for the purposes of sale. In classifying, appraising, and selling such lands, the county board may desig-

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nate the tracts as assessed and acquired, or may by resolution provide for the subdivision of such tracts into smaller units or for the grouping of several of such tracts into one tract when such subdivision or grouping is deemed advantageous for the purpose of sale, but each such smaller tract or larger tract must be classified and appraised as such before being offered for sale.

Subdivision 4. **CONDUCT OF SALE.** Such sale shall be conducted by the county auditor at the county-seat of the county in which such parcels lie, and such parcels shall be sold for cash only and at not less than the appraised value, unless the county board of the county shall have adopted a resolution providing for their sale on terms, in which event such resolution shall control with respect thereto. When the sale is made on terms other than for cash only a payment of at least ten per cent of the purchase price must be made at the time of purchase, thereupon the balance shall be paid in not to exceed ten equal annual instalments. No standing timber or timber products shall be removed from these lands until an amount equal to the appraised value of all such timber or timber products as may have been standing on such lands at the time purchase has been paid by the purchaser. When sales are made on such terms the interest rate on the unpaid portion shall be four per cent per annum. The purchaser at such sale shall be entitled to immediate possession, subject to the provisions of any existing valid lease made in behalf of the state. *Ann 1943-627-1*

Subdivision 5. **Sale on terms, certificate.** When sales are made on terms the purchaser shall receive a certificate from the county auditor in such form, consistent with the provisions of sections 282.01 to 282.13, setting forth the terms of sale, as may be prescribed by the attorney general. Failure of the purchaser, or any person claiming under him, to pay any of the deferred instalments, with interest and current taxes, upon the lands sold before they become delinquent shall constitute default, and the state may, by order of the county board, during the continuance of such default, without notice, declare such certificate canceled and take possession of such lands and re-sell or lease the same in the same manner and under the same rules as other lands forfeited to the state for taxes are sold or leased. When such lands have been reappraised and publicly offered for sale, the cancelation of such certificate shall be deemed complete, and a reentry shall be deemed to have been made on the part of the state, without any other act or deed, and without any right of redemption by the purchaser, or any one claiming under him, and the original purchaser in default, or any person claiming under him, who shall remain in possession or enter thereon shall be deemed a wilful trespasser and punished as such. *Ann 1943-204-2*

Subdivision 6. **Sales certified to commissioner of taxation.** When any sale has been made by the county auditor under sections 282.01 to 282.13, he shall immediately certify to the commissioner of taxation such information relating to such sale, on such forms as the commissioner may prescribe, as will enable the commissioner to prepare an appropriate deed if the sale is for cash, or keep his necessary records, if the sale is on terms; and, not later than October 31 of each year, the county auditor shall submit to the commissioner of taxation a statement of all instances wherein any payment of principal, interest, or current taxes on lands held under certificate, due or to be paid during the preceding years, are still outstanding at the time such certificate is made. When such statement shows that a purchaser, or his assignee, is in default, the commissioner of taxation may instruct the county board of the county in which the land is located to take possession of such land, appraise it, and offer it for sale in the manner provided by subdivisions 4 and 5 of this section; provided, that upon recommendation of the county board, and where the circumstances are such that the commissioner of taxation, after investigation, is satisfied that the purchaser has made every effort reasonable to make payment of both the annual instalment and the taxes, and that there has been no wilful neglect on the part of the purchaser in meeting these obligations, then the commissioner of taxation may extend the time for the payment for such period as he may deem warranted, not to exceed one year. On payment in full of the purchase price, appropriate conveyance in fee, in such form as may be prescribed by the attorney general, shall be issued by the commissioner of taxation, which conveyance shall have the force and effect of a patent from the state. *Ann 1943-627-3*

Subdivision 7. **Sales, when commenced, how land offered for sale.** The sale herein provided for shall commence at such time as the county board of the county wherein such parcels lie shall direct. The county auditor shall offer the parcels of *Ann 1943-627-1*

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land in order in which they appear in the notice of sale, and sell them to the highest bidder, but not for a less sum than the appraised value, until all of the parcels of land have been offered, and thereafter he shall sell any remaining parcels to any one offering to pay the appraised value thereof. The sale shall continue until all such parcels are sold or until the county board orders a reappraisal or withdraws any or all such parcels from sale. Such list of lands may be added to annually by publishing the descriptions and appraised values of such parcels of land as shall have become forfeited and classified as non-conservation since the commencement of any prior sale and such parcels as shall have been reappraised, or such parcels as shall have been reclassified as non-conservation, in the same manner as herein-after provided for the publication of the original list; provided, that any parcels added to such list shall first be offered for sale to the highest bidder before they are sold at appraised value. All parcels of land not offered for immediate sale, as well as parcels of such land as are offered and not immediately sold, shall continue to be held in trust by the state for the taxing districts interested in each of the parcels, under the supervision of the county board, and such parcels may be used for public purposes, until sold, as the county board may direct.

[1935 c. 386 s. 1; Ex. 1936 c. 105 s. 1; 1939 c. 328 s. 1; 1941 c. 394 s. 1; 1941 c. 511] (2139-15)

NON-CONSERVATION AREA

282.02 LIST OF LANDS OFFERED FOR SALE. Immediately after classification and appraisal of the land and, in the case of timbered land, after approval of the appraisal of the timber by the commissioner of conservation, the county board shall provide and file with the county auditor a list of parcels of land to be offered for sale. This list shall contain a description of the parcels of land and the appraised value thereof; provided that the description and appraised value may be omitted in the discretion of the county board. The auditor shall publish a notice of the forfeiture and intended public sale of such parcels of land and a copy of the resolution of the county board fixing the terms of the sale, if other than for cash only, by publication once a week for two weeks in the official newspaper of the county, the last publication to be not less than ten days previous to the commencement of the sale. A notice in substantially the following form shall be sufficient:

"Notice is hereby given that I shall sell to the highest bidder, at my office in the court-house in the city or village of....., in the county of....., the following described parcels of land forfeited to the state for non-payment of taxes which have been classified and appraised as provided by law. Such sale will be governed, as to terms, by the resolution of the county board authorizing the same, and commence at.....o'clock a. m., on the.....day of....., 19.....

Description..... Appraised value
Subdivision Sec. Twp. Range \$
or or
Lot Block

Given under my hand and seal this.....day of....., 19.....

County Auditor,

.....County, Minnesota."

[1935 c. 386 s. 2; 1939 c. 328 s. 2] (2139-16)

282.03 LIMITATIONS IN USE OF LANDS. There may be attached to the sale of any parcel of forfeited land, if in the judgment of the county board it seems advisable, conditions limiting the use of the parcel so sold or limiting the public expenditures that shall be made for the benefit of the parcel or otherwise safeguarding against the sale and occupancy of these parcels unduly burdening the public treasury.

[1935 c. 386 s. 3] (2139-17)

282.04 COUNTY AUDITOR MAY SELL HAY STUMPAGE, LEASE LANDS, AND SELL TIMBER. Subdivision 1. Sale or lease made for cash. The county auditor may sell hay stumpage on tax-forfeited land and may lease conservation and non-conservation lands as directed by the county board, and sell dead, down, and mature timber upon any tract that may be designated by the conservation commissioner, applying the net proceeds from such rentals and sales in the same manner as if the parcel had been sold. Such sale of hay stumpage and timber products or

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lease of tax-forfeited lands shall be made for cash at not less than the appraised value determined by the county board to the highest bidder after not less than one week's published notice in an official paper within the county. Any hay stumpage, timber, or leases offered at such public sale and not sold may thereafter be sold at private sale by the county auditor at not less than the appraised value thereof. The appraised value of the timber and the forestry practices to be followed in the cutting of the timber shall be approved by the commissioner of conservation. Dead and down timber for fuel purposes only, not exceeding \$50.00 in appraised value, may be sold without first publishing notice of sale, but not more than one such sale shall be made to a single purchaser directly or indirectly in any calendar year. Non-conservation lands may be leased for not to exceed three years. Lands so leased may be sold at any time as provided for other tax-forfeited lands. Upon the sale of any such leased land, it shall remain subject to the lease for not to exceed one year from the beginning of the term of the lease, but if the sale be made one year or more after the beginning of such term, it shall operate to cancel the remainder of the term, if any. Any rent paid by the lessee for the portion of the term cut off by such cancelation shall be refunded from the forfeited tax sale fund upon the claim of the lessee, to be audited and allowed by the county board as in case of other claims against the county.

Subdivision 2. May repair, improve, or demolish buildings or structures. Until after 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 such parcel, if it is determined by the county board that such repairs or improvements are necessary for the operation, use, preservation, and safety thereof. Such county auditor may, with the approval of the county board, provide for the demolition of any such building or structure, which has been determined by the county board to be within the purview of section 73.09, and for the sale of salvaged materials therefrom. The net proceeds from any sale of such salvaged materials shall be deposited in the forfeited tax sale fund.

Subdivision 3. Undivided portion forfeited; partition. Where an undivided portion of any parcel of land is forfeited to the state for taxes, the owner or owners of the portions of the parcel not forfeited may, in the manner provided by Mason's Minnesota Statutes of 1927, Chapter 82, maintain an action for the partition of this parcel, making the state a defendant in the action. If the state is made a defendant in the action, the summons shall be served upon the auditor of the county in which the land is located, and the county attorney shall appear for the state.

[1935 c. 386 s. 4; 1939 c. 328 s. 3; 1941 c. 355] (2139-18)

282.05 PROCEEDS TO BE APPORTIONED. The net proceeds received from the sale or rental of forfeited lands shall be apportioned to the general funds of the state or municipal subdivision thereof, in the manner hereinafter provided, and be first used by the municipal subdivision to retire any indebtedness then existing.

[1935 c. 386 s. 5] (2139-19)

282.06 EXEMPTION OF CERTAIN LANDS. Lands becoming the absolute property of the state embraced within any game preserve, created by and established under authority of sections 84.16 to 84.26, or any like act, or embraced within any reforestation or flood control project created by and established under authority of sections 94.20 to 94.30 or sections 88.54 to 88.63, except lands in villages and cities, shall not be subject to the provisions of sections 282.01 to 282.13.

[1935 c. 386 s. 6] (2139-20)

282.07 AUDITOR TO CANCEL TAXES. Immediately after forfeiture to the state of any parcel of land, as provided by sections 281.16 to 281.27, the county auditor shall cancel all taxes and tax liens appearing upon the records, both delinquent and current, and all special assessments, delinquent or otherwise. When the interest of a purchaser of state trust fund land sold under certificate of sale, or of his heirs or assigns or successors in interest, shall by reason of tax delinquency be transferred to the state as provided by law, such interest shall pass to the state free from any trust obligation to any taxing district and free from all special assessments and such land shall become unsold trust fund land.

[1935 c. 386 s. 7; Ex. 1936 c. 105 s. 2; 1937 c. 326 s. 1] (2139-21)

282.08 APPORTIONMENT OF PROCEEDS. The net proceeds from the sale or rental of any parcel of forfeited land, or from the sale of any products therefrom, shall be apportioned by the county auditor to the taxing districts interested therein, as follows:

(1) Such portion as may be required to pay any amounts included in the appraised value under section 282.01, subdivision 3, as representing increased value due to any public improvement made after forfeiture of such parcel to the state, but not exceeding the amount certified by the clerk of the municipality, shall be apportioned to the municipal subdivision entitled thereto;

(2) Such portion of the remainder as may be required to discharge any special assessment chargeable against such parcel for drainage or other purpose, whether due or deferred at the time of forfeiture, shall be apportioned to the municipal subdivision entitled thereto;

(3) Such portion of the remainder as may have been theretofore levied on the parcel of land for any bond issue of the school district, town, city, village, or county, wherein the parcel of land is situated shall be apportioned to the municipal subdivisions in the proportions of their respective interest; and

(4) Any balance remaining shall be apportioned as follows: state, ten per cent; county, 30 per cent; town, village, or city, 20 per cent; and school district, 40 per cent.

[1935 c. 386 s. 8; 1939 c. 328 s. 4; 1941 c. 394 s. 2] (2139-22)

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282.09 FORFEITED TAX SALE FUND. The county auditor and county treasurer shall place all moneys received through the operation of sections 282.01 to 282.13 in a fund to be known as the forfeited tax sale fund and all disbursements and costs shall be charged against that fund, when allowed by the county board, including compensation of the members of the county board at not to exceed \$3.00 per day and mileage as now fixed by law and such compensation as the county board shall allow the county auditor and for other necessary clerical help. Compensation allowed to members of county boards hereunder shall be in addition to other compensation allowed by law, provided that the amount received hereunder shall not increase the total compensation received by any such member to more than \$1,200 in any one year. When disbursements are made from the fund for repairs, refundments, expenses of actions to quiet title, or any other purpose which particularly affects specific parcels of forfeited lands, the amount of such disbursements shall be charged to the account of the taxing districts interested in such parcels. The county auditor shall make an annual settlement of the net proceeds received from sales and rentals by the operation of sections 282.01 to 282.13, at the regular March settlement, for the preceding calendar year.

[1935 c. 386 s. 9; 1939 c. 328 s. 5] (2139-23)

282.10 REIMBURSEMENT OF PURCHASE PRICE IN CERTAIN CASES. When, prior to the passage of sections 282.01 to 282.13, the forfeiture to the state for taxes of any parcel of land heretofore sold pursuant to Laws 1935, Chapter 386, has been invalidated in a proceeding in court, the purchaser from the state, or his assigns, shall be reimbursed out of any money in the forfeited tax sale fund for the amount of the purchase price or the portion thereof actually paid, with interest at four per cent. Application for such reimbursement shall be made to the county auditor of the county where such parcel is located, and shall be accompanied by a certified copy of the judgment or decree invalidating such forfeiture and a quitclaim deed from the purchaser, or his assignee, running to the state in trust for its interested taxing districts as grantee. The county auditor shall present the instruments herein referred to, to the county attorney and, after receiving an opinion, in writing, from the county attorney that the applicant is entitled to reimbursements under this section, shall draw an order upon the county treasurer in favor of the applicant for the sum to which the applicant is entitled, which shall be paid by the treasurer out of the moneys in the forfeited tax sale fund. If there are not sufficient moneys in the fund to pay the order, money to care for the deficiency shall be temporarily transferred from the general revenue fund of the county. After such refundment is made any taxes or assessments heretofore canceled shall be reinstated and the amount of taxes and assessments that would have been levied subsequent to the date of the supposed forfeiture shall be assessed and levied against the land as omitted taxes, and the lien of the state for any such taxes or assessments may be enforced as in other cases where taxes are delinquent.

[1939 c. 328 s. 8] (2139-27L)

282.11 APPLICATION. Where, prior to the passage of sections 282.01 to 282.13, any county has instituted proceedings leading to the sale of tax-forfeited lands pursuant to section 282.01, and has ordered the first publication under section 282.02, and the sale is to commence prior to May 15, 1939, the amendatory provisions of

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sections 282.01 to 282.13 shall not be construed to prohibit such county from proceeding with such sale, and using a publication, a classification, and an appraisal made pursuant to the law prior to its amendment by sections 282.01 to 282.13.

[1939 c. 328 s. 9] (2139-27m)

282.12 ALL MINERALS RESERVED. Any sale of such forfeited lands shall be subject to exceptions and reservations in this state, in trust for the taxing districts of all minerals and mineral rights.

[1935 c. 386 s. 10] (2139-24)

282.13 COUNTY LAND COMMISSIONER; COMPENSATION. The county board may appoint a land commissioner to assist the county auditor in the sale and rental of forfeited lands and to gather data and information to assist the county board in making classifications and appraisals of such lands. Such appointment shall be for such time as the county board may determine. The compensation of the land commissioner shall be fixed by the county board at the time of appointment and both the salary and expenses of the land commissioner shall be paid from the forfeited tax sale fund. Any funds required by the commissioner of taxation for the purpose of cancellation of contracts, as provided in section 282.01, shall be advanced by the county auditor upon the written order of the commissioner of taxation from any moneys then available in the fund.

[1935 c. 386 s. 11] (2139-25)

CONSERVATION AREA

282.14 CLASSIFICATION OF FORFEITED LANDS. All parcels of land becoming the absolute property of the state under the provisions of the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 2139-2, and acts amendatory thereof or supplementary thereto, situated within any conservation or reforestation area created under the provisions of sections 94.20 to 94.30, or sections 88.54 to 88.63, shall be classified by the county board of the county wherein such parcels lie as agricultural and non-agricultural, which classification shall be approved by the commissioner of conservation before any lands are offered for sale. The county board of the county wherein such parcels lie shall determine the appraised value of all lands classified and approved as agricultural and may reappraise annually if in their judgment it be deemed necessary to carry out the intent of sections 282.14 to 282.22. Any merchantable timber on such agricultural land shall be appraised separately, and such appraisal approved by the commissioner of conservation. All such parcels of land, classified as agricultural, shall be sold by the state at public sale, as provided in sections 282.15 and 282.16, when it shall be determined by the county board of the county wherein such parcels lie that it is advisable to do so. No such lands shall be sold by the board of county commissioners without the approval of the commissioner of conservation. All sales of land shall be made in accordance with the subdivisions thereof by the United States surveys unless the same shall have been subdivided into smaller parcels or lots, but no land shall be sold in larger quantity than 160 acres.

[1939 c. 320 s. 1] (2139-27b)

282.15 SALES OF FORFEITED LANDS. Such sale shall be conducted by the auditor of the county wherein such parcels lie and shall be sold to the highest bidder but not for less than the appraised value. Such sales shall be for cash or on the following terms: The appraised value of all merchantable timber on such agricultural lands shall be paid for in full at the date of sale. At least 15 per cent of the purchase price of the land shall be paid in cash at the time of purchase, and the balance in not to exceed 20 equal annual instalments, with interest at the rate of four per cent per annum on the unpaid balance each year, both principal and interest to become due and payable on December thirty-first each year following that in which the purchase was made. The purchaser may pay any number of instalments of principal and interest on or before their due date. When the sale is on terms other than for cash in full the purchaser shall receive from the county auditor a contract for deed, in such form as shall be prescribed by the attorney general. The county auditor shall make a report to the state auditor and to the commissioner of conservation not more than 30 days after each public sale, showing the lands sold at such sales.

All lands sold pursuant to the provisions hereof shall, on the first day of May following the date of such sale, be restored to the tax rolls and become subject to

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taxation in the same manner as the same were assessed and taxed before becoming the absolute property of the state.

[1939 c. 320 s. 2] (2139-27c)

282.16 PUBLIC SALE; NOTICE. Subdivision 1. **Offer; notice.** All lands so classified and appraised and remaining unsold shall be offered for sale at a public sale to be held by the county auditor at the time determined by the county board in a resolution fixing the date of the sale. The auditor shall publish a notice of the intended sale by publication once a week for two weeks in an official newspaper of the county, the last publication to be not less than ten days previous to the commencement of the sale. Notice of the sale shall be given in substantially the following form:

"NOTICE OF SALE OF AGRICULTURAL LANDS

Notice is hereby given that I shall sell to the highest bidder at my office in the court-house in the city or village of in the county of, the following described parcels of land forfeited to the state for non-payment of taxes, which have been classified and appraised as provided by law. The sale will be governed by Laws 1939, Chapter, and will commence at o'clock a. m., on the day of, 19.....

Description	Twp.	Range	Appraised Value of Land	Appraised Value of Timber
Subdivision Sec. or Lot	or Block		\$	\$

Given under my hand and seal this day of, 19.....

County Auditor

..... County, Minnesota."

Subdivision 2. **Lands not sold.** Any lands not sold at this sale may, at any time within four months following the opening of the sale, be sold by the county auditor at a price not less than the appraised value thereof. All lands remaining unsold shall be included in the notice of sale and offered for sale by the county auditor in each following year until the same shall be sold.

[1939 c. 320 s. 3; 1941 c. 59] (2139-27d)

282.17 CANCELANON OF CONTRACTS. If the purchaser shall default in the payment of any instalment or of any interest when due, or shall fail to pay before they become delinquent all taxes that may be levied upon the lands so purchased, the contract shall be canceled in the manner now or hereafter provided by law for the cancelation of certificates of sale of lands forfeited to the state for delinquent taxes and thereupon the land described in the contract shall be subject to disposition as provided in sections 282.15 and 282.16.

[1939 c. 320 s. 4] (2139-27e)

282.18 COUNTY AUDITOR TO LEASE LANDS. Until after the sale of any parcel of forfeited land classified as agricultural, the county auditor may lease such land, as directed by the county board.

[1939 c. 320 s. 5] (2139-27f)

282.19 COUNTY TREASURER TO COLLECT PAYMENTS. The county treasurer shall collect all payments of principal and interest made under sections 282.14 to 282.22 and place the same in a special fund and report all collections to the state auditor. There shall be transferred from such special fund to the revenue fund of the county the cost of giving the notices herein required and there shall be paid from such fund to the members of the county board, upon warrant of the county auditor, \$3.00 per day for each day necessarily consumed in the classification and appraisal of the lands under sections 282.14 to 282.22 and mileage at the rate of five cents per mile for necessary travel. The net amount remaining in the fund shall be transmitted by the county treasurer to the state auditor at the times provided for tax settlements and disposed of as provided by the laws governing the funds derived from the respective areas in which the lands sold were situated.

[1939 c. 320 s. 6] (2139-27g)

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282.20 MINERAL RIGHTS RESERVED. Any sale of such forfeited lands shall be subject to exceptions and reservations in this state of all minerals and mineral rights.

[1939 c. 320 s. 7] (2139-27h)

282.21 CONVEYANCE. Upon payment in full of the purchase price, appropriate conveyance in fee in such form as may be prescribed by the attorney general shall be issued by the state auditor to the purchaser or his assigns and this conveyance shall have the force and effect of a patent from the state.

[1939 c. 320 s. 8] (2139-27i)

282.22 NON-AGRICULTURAL LANDS TO BE RESERVED. The lands classified as non-agricultural, as provided under section 282.14, shall be reserved and dedicated to conservation purposes to be managed as provided by the laws governing the respective areas in which the same are situated.

[1939 c. 320 s. 9] (2139-27j)

282.23 SALE OF CERTAIN LANDS FORFEITED FOR TAXES IN 1926 AND 1927. In every case where the owner of a tract of land forfeited to the state for taxes for 1926 or 1927 has transferred, or shall hereafter transfer, to the state or to any municipal subdivision thereof all his right, title, and interest in such tract of land, the same shall be subject to sale in the usual manner provided by law for the sale of land acquired by the state for taxes and shall not be subject to any limitation as to such sale imposed by sections 281.41 to 281.46.

[1937 c. 272 s. 1] (2232-2)

282.24 OWNER MAY REPURCHASE PROPERTY AFTER FORFEITURE. The owner at the time of forfeiture, or his heirs or representatives, or any person to whom the right to pay taxes was given by statute, mortgage, or other agreement, may repurchase any parcel of land claimed by the state to be forfeited to the state for taxes, if such repurchase is made prior to November 1, 1941, unless prior to the time repurchase is made such parcel shall have been sold by the state as provided by law, for a sum equal to the aggregate of all delinquent taxes and assessments computed as provided by section 282.25, without penalties or costs, with interest at four per cent from the time the taxes or assessments were or would have been delinquent.

[1941 c. 43 s. 1]

282.25 TAXES AND ASSESSMENTS CANCELED TO BE REINSTATED. Upon the repurchase of land pursuant to section 282.24, any special assessments heretofore canceled under any law shall be reinstated by the county auditor and any such special assessments so reinstated which are payable in the future shall be paid at the time and in the manner the special assessments would have been payable except for forfeiture, except that special assessments payable in 1941 shall be paid in full at the time of repurchase. The sum of such special assessments that would, except for forfeiture, have been levied and assessed against such land between the date of forfeiture and January 1, 1941, and payable before such date, shall be computed by the county auditor and included in the purchase price hereunder. When an application to repurchase a parcel of land under sections 282.24 to 282.32 is made the county auditor shall compute and determine, as in the case of omitted taxes, upon the basis of the assessed valuation of such parcel in effect at the time of forfeiture, the amount of taxes that would have been assessed and levied against such parcel between the date of forfeiture and the date of repurchase, and the amount so determined, without penalties and costs, with interest at four per cent, shall be included in the purchase price thereunder. When the term "delinquent taxes" is used in section 282.24, it means the sum of taxes and assessments, without penalties or costs, with interest at four per cent to the date of repurchase from the time such taxes and assessments became delinquent, accrued against a parcel at the time of forfeiture, and also the sum of taxes and assessments, without penalties or costs, with interest at four per cent to the date of repurchase from the time such taxes and assessments would have been delinquent that would have been levied and assessed against a parcel between the date of forfeiture and the date of repurchase computed by the county auditor in the manner provided by this section. If the repurchase is made after May first, the county auditor shall levy taxes for 1941 on the parcel as in the case of omitted taxes.

[1941 c. 43 s. 2]

282.26 AMOUNT OF INITIAL PAYMENT. A person repurchasing under section 282.24 shall pay, at the time of repurchase, not less than one-fifth of such

repurchase price and pay the balance in ten equal annual instalments, with the privilege of paying the unpaid balance in full at any time, with interest at the rate of four per cent on the balance remaining unpaid each year, the first instalment of principal and interest to become due and payable on October 31 of the year following the year in which the repurchase was made, the remaining instalments to become due and payable on October 31 of each year thereafter until fully paid. He shall pay the current taxes each year thereafter before the same shall become delinquent up to the time when he shall pay the repurchase price in full.

[1941 c. 43 s. 3]

282.27 AUDITOR TO GIVE NOTICE. The county auditor shall give notice by mail not later than September 30 of each year to the person making such repurchase at the address given therein of the payment due under the repurchase on the following October 31. Failure to send or receive the notice shall not operate to postpone any payment or excuse any default under the repurchase.

[1941 c. 43 s. 4]

282.28 REPURCHASE TO BE SUBJECT TO EXISTING LEASES. Until repurchased all parcels of land subject to the provisions of sections 282.24 to 282.32 shall be subject to lease under the provisions of sections 282.01 to 282.09, 282.12, and 282.13, and any repurchase of such land thereunder shall be subject to the provisions of any such existing lease.

[1941 c. 43 s. 5]

282.29 PAYMENTS TO BE MADE TO COUNTY TREASURER. All payments under sections 282.24 to 282.32 shall be made to the treasurer of the county in which the parcel of land upon which such payments are made is located. Such payments shall be deposited by the county treasurer in the forfeited tax sale fund and be distributed in the manner in which other moneys in that fund are distributed.

[1941 c. 43 s. 6]

282.30 COUNTY AUDITOR TO ISSUE RECEIPT; PURCHASER TO RECEIVE QUITCLAIM DEED FROM STATE. The purchaser shall receive from the county auditor at the time of repurchase a receipt in such form as may be prescribed by the attorney general. When the purchase price of a parcel of land shall be paid in full, the following facts shall be certified by the county auditor to the commissioner of taxation: the description of land, the date of sale, the name of the purchaser, or his assignee, and the date when the final instalment of the purchase price was paid. Upon payment in full of the purchase price, the purchaser, or his assignee, shall receive a quitclaim deed from the state, to be executed by the commissioner of taxation. Failure to make any such payment within 60 days from the date on which payment was due shall constitute default and upon such default the right, title, and interest of the purchaser, or his heirs, representatives, or assigns, in such parcel shall terminate without the doing by the state of any act or thing.

[1941 c. 43 s. 7]

282.31 APPLICATION OF SECTIONS 282.24 TO 282.32. Sections 282.24 to 282.32 shall not apply to lands within the game preserve established by sections 84.16 to 84.26, or conservation areas established by sections 94.20 to 94.30, or by sections 88.54 to 88.63 which included in the sum for which the lands were forfeited any ditch assessments, or to any lands classified as conservation lands under the authority of any existing law other than lands classified as conservation lands under sections 282.01, 282.02, 282.04, and 282.08 to 282.11.

[1941 c. 43 s. 8]

282.32 STRUCTURES AND MINERALS NOT TO BE REMOVED UNTIL PAYMENT IN FULL. When any forfeited lands are repurchased, as provided for in sections 282.24 to 282.32, no structure, minerals, sand, gravel, top-soil, subsoil, or peat shall be removed, nor shall any timber or timber products be cut and removed until the purchase price has been paid in full. Nothing in this section shall be construed as prohibiting the removal of such sand, gravel, top-soil, subsoil, or peat as may be incidental to the erection of structures on such repurchased lands or to the grading of such lands when such removal or grading shall result in enhancing the value thereof.

[1941 c. 43 s. 9]