

CHAPTER 283

REFUNDMENT

283.01 REFUNDMENT OF MONEYS PAID AT TAX SALE OR ON ASSIGNMENT; WHEN ALLOWED.

A municipality may not exact more from one charged with an assessment for the extension of its gas and water mains than is permissible under the terms of the ordinance under which the extension is made. Excess payments having been exacted the municipality may be held liable for money had and received at suit of the person overcharged. *Sloan v City of Duluth*, 194 M 48, 259 NW 393.

Relief accorded taxpayers as to taxes illegally assessed or collected. 15 MLR 692.

283.02 IN CASE OF EXEMPTION.

If the property is determined to be exempt from taxation, the money paid by the purchaser at the tax sale must be refunded. OAG March 3, 1944 (424-A-1).

283.04 LIMITATION ON RIGHT.

Immunity from suit by the state does not extend to a county. Taxes paid to county in belief the land was situated within the county, when in fact it was located in Canada, is recoverable by the taxpayer. The fact that taxpayers remained in ignorance of their cause of action for recovery of taxes paid after it had actually accrued did not toll the limitations. *Pettibone v Cook County*, 120 F(2d) 850.

283.09 REFUNDMENTS TO TAX SALE PURCHASERS WHERE LAND ER-RONEOUSLY RETURNED AS IMPROVED.

Statutes authorizing refundments are exclusive. 1944 OAG 398, April 7, 1943 (409-C-2).

283.11 CANCELED TAX REINSTATED.

The statute to the effect that taxes refunded upon a void tax judgment shall be included in the next delinquent tax sale is directory, not mandatory, and such delinquent taxes may be enforced by the state at any time within six years from the time of refundment. *Allen v Co. of Ramsey*, 98 M 341, 108 NW 301.

Where a prior tax sale has been adjudged void, the lien of the state for such taxes, interest, penalties, and costs, becomes revived, but does not accrue and become delinquent until the state has taken steps to enforce its lien by including the same in the taxes of the current year, or as provided by law. *Minn. Debenture v United Real Estate Corp.* 99 M 287, 109 NW 251.