

# MINNESOTA STATUTES 1947 ANNOTATIONS

## CHAPTER 284

### ACTIONS INVOLVING TAX TITLES

#### **284.01 TAX JUDGMENT OR SALE SET ASIDE; PURCHASER'S LIEN; SALE TO SATISFY.**

A purchaser of a state assignment certificate who pays taxes which are due but not delinquent at the time he acquires the certificate is entitled to a lien for the amount so expended. *Bratrud v Sec. State Bank*, 203 M 464, 281 NW 809.

#### **284.03 REDEMPTION FROM SALE.**

Plaintiff's tax title being found defective, a lien was adjudged against the premises and judgment entered, execution levied, and sale made to plaintiff. No confirmation of the sale was necessary, and an unlawful detainer action was the proper action to recover possession during the existence of defendant's life estate, the said estate being subject to the specific lien of the judgment. *Trask v Russell*, 193 M 213, 258 NW 164.

#### **284.08 ACTIONS TO TRY TITLE; VENUE; LIS PENDENS; SERVICE.**

Lands may be cleared of judgments in favor of the state by (1) paying them, (2) Torrens registration proceedings, (3) action to quiet title of tax-forfeited lands, and (4) proceedings, in certain cases, to contest execution of the judgment. OAG Jan. 9, 1943 (425-1).

No action to quiet title under the provisions of this chapter are deemed to have been commenced until notice of lis pendens is filed in the office either of the register of deeds or the registrar of titles. Publication of the notice is not required. OAG Aug. 22, 1945 (374-G).

This section is mandatory and action attacking validity of foreclosure proceedings cannot be brought until the plaintiff has caused to be paid into court all taxes, special assessments, together with interest, penalties and costs accrued against the land at the time of the forfeiture. OAG April 26, 1944 (409-b-3); *Bonny v Rickmire*, 213 M 214, 6 NW(2d) 245.

#### **284.11 STATE MAY BRING ACTION TO QUIET TITLE.**

The procedure to be followed in securing a new certificate upon a state deed when the owner's certificate is not presented for cancelation is found in Minnesota Statutes 1945, Sections 284.11, 284.14, 284.16, 284.18, and 508.67. OAG Oct. 9, 1946 (374J).

#### **284.12 COUNTY ATTORNEY OR ATTORNEY GENERAL TO BRING ACTION.**

The compensation of the land commissioner and his necessary assistants can only be paid from the tax-forfeited sale fund as a whole and may not be charged against the shares of the taxing districts or agencies in which the land lies. This includes expense of actions to register titles. OAG Oct. 17, 1946 (104-B-16).

#### **284.18 REGISTERED LANDS; FILING WITH REGISTRAR.**

Method of obtaining new Torrens certificate on tax-forfeited lands. OAG Dec. 13, 1944, Dec. 15, 1944 (374j).

State deed to tax-forfeited lands which are registered may be filed when purchaser produces owner's certificate; but when certificate not available, the state

# MINNESOTA STATUTES 1947 ANNOTATIONS

665

ACTIONS INVOLVING TAX TITLES 284.27

deed must be accompanied with a copy of summons, and a new certificate may not issue until a decree of the court is filed authorizing the issuance of the new certificate. OAG Nov. 7, 1948 (374-J).

## **284.27 COUNTY MAY QUIET TITLE.**

Application for registration of tax-forfeited lands may be signed by the special attorney appointed by the county auditor in writing, or the application can be signed by the chairman of the county board, county auditor, and the state tax commissioner. OAG Dec. 6, 1946 (374-J).