

279.37 CONFESSION OF JUDGMENT FOR DELINQUENT TAXES

It is the fact of default and not any notice thereof which sets the operation of the law in motion, and in view of the intent of the law the county treasurer, county auditor, and the clerk of the district court should establish a practice whereby 60 days subsequent to the due date of an installment on a confessed judgment, notice should be communicated either by the treasurer or the auditor to the clerk of the district court of the existence of such default. The operation of law, however, does not depend upon the office practice. OAG March 29, 1949 (412-A-10).

CHAPTER 280

REAL ESTATE TAX JUDGMENT SALES

280.01 MODE OF SALE

HISTORY. 1878 c 1 s 82; GS 1878 c 11 s 82; 1881 c 10 s 15; 1885 c 2 s 20; GS 1894 s 1591; Ex1902 c 2 s 23; RL 1905 s 927; MS 1927 s 2127.

NOTE: Laws 1874, Chapter 1, as amended, is the basis for our present procedure for the assessment and collection of taxes. It requires the securing of a judgment determining the validity of the assessment and levy prior to the delinquent tax sale. The procedure for testing the validity of a tax on land prior to default in payment is set forth in section 278.01, which originated in Laws 1935, Chapter 300.

Publication of notice of tax judgment sale must be for two weeks and at least 15 days before the date of sale. OAG April 30, 1947 (425-B-3).

280.02 PUBLIC VENDUE

HISTORY. 1878 c 1 s 83; GS 1878 c 11 s 83; GS 1894 s 1592; Ex1902 c 2 s 24; RL 1905 s 928; MS 1927 s 2128.

When at the May tax sale land is bid in for the state and subsequently no notice of expiration of date for redemption is served within the limitation provided by section 281.321, the tax sale certificate is void and should be canceled under the procedure outlined in sections 281.324 or 231.26. OAG Aug. 27, 1948 (409-A-1) (419-F) (423-C).

280.03 CERTIFICATE OF SALE

HISTORY. 1878 c 1 s 84; GS 1878 c 11 s 84; 1881 c 10 s 16; GS 1894 s 1593; Ex-1902 c 2 s 25; RL 1905 s 929; MS 1927 s 2129; 1953 c 493 s 2.

280.04 WHO MAY PURCHASE

HISTORY. 1878 c 1 s 87; GS 1878 c 11 s 87; 1881 c 10 s 17; GS 1894 s 1599; Ex-1902 c 2 s 26; RL 1905 s 930; MS 1927 s 2130.

280.05 WHO MAY NOT PURCHASE OR TAKE ASSIGNMENT

HISTORY. 1878 c 1 s 87; GS 1878 c 11 s 87; 1881 c 10 s 17; GS 1894 s 1599; Ex-1902 c 2 s 26, 29; RL 1905 s 931; MS 1927 s 2131.

It is the responsibility of the buyer to determine for himself whether he is eligible to purchase tax-forfeited lands. The determination of the buyer is not binding upon the county auditor. It is the duty of the county auditor when conducting the sale of tax-forfeited lands to ascertain and determine the eligibility of the buyer. If such prohibited sale is made to a person who is ineligible by law to purchase tax-forfeited lands, such sale is void. The status of the parcel of tax-forfeited land, if such sale can be considered void, is as though there had never been a sale of such

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lands. It is the duty of the county auditor to correct his own error in making such sale and in removing the lands from the tax-forfeited sale list, by restoring such lands to such list. There is no authority to reoffer such lands at the next sale other than the general authority under section 282.01 to withdraw a parcel of tax-forfeited land from a sale and reappraise it and reoffer it at the next subsequent sale. OAG Dec. 1, 1953 (425-C) (90-B).

280.07 ENTRIES IN JUDGMENT BOOKS AFTER SALE

HISTORY. 1878 c 1 s 86; GS 1878 c 11 s 86; GS 1894 s 1598; Ex1902 c 2 s 27; RL 1905 s 933; MS 1927 s 2133.

When at the May tax sale land is bid in for the state and subsequently no notice of expiration of date for redemption is served within the limitation provided by section 281.321, the tax sale certificate is void and should be canceled under the procedure outlined in sections 281.324 or 231.26. OAG Aug. 27, 1948 (409-A-1) (419-F) (423-C).

"Bid in for the state" should be entered in the copy of the judgment book by the county auditor and in the real estate tax judgment book by the clerk of the district court. OAG April 2, 1947 (409-C).

280.10 PAYMENT OF SUBSEQUENT TAXES

HISTORY. 1878 c 1 s 88; GS 1878 c 11 s 88; GS 1894 s 1600; Ex1902 c 2 s 28; RL 1905 s 934; 1925 s 63; MS 1927 s 2136; 1931 c 412 s 1.

280.11 LANDS BID IN FOR STATE

HISTORY. 1878 c 1 s 89; GS 1878 c 11 s 89; 1881 c 10 s 18; GS 1894 s 1601; Ex1902 c 2 s 29; RL 1905 s 935; MS 1927 s 2137; 1953 c 493 s 3.

280.12 UNREDEEMED LANDS

HISTORY. 1860 c 2 s 22; 1864 c 17 s 1; GS 1866 c 11 s 122, 123; 1878 c 1 s 82, 101; GS 1878 c 11 s 82, 101; 1881 c 10 s 15; 1885 c 2 s 20, 21; GS 1894 s 1591, 1616; Ex 1902 c 2 s 52, 53; RL 1905 s 936; 1907 c 430; 1913 c 74 s 1; 1927 s 363; MS 1927 s 2138; 1929 c 415 s 1; 1931 c 129 s 3; 1935 c 387 s 1.

280.13 UNREDEEMED LANDS

HISTORY. 1860 c 2 s 23, 24, 26; 1864 c 17 s 1 to 3; GS 1866 c 11 s 122, 123, 125, 127; 1878 c 1 s 82, 84; GS 1878 c 11 s 84; 1881 c 10 s 15, 16; 1885 c 2 s 20; GS 1894 s 1591, 1593; Ex1902 c 2 s 54, 57; RL 1905 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; MS 1927 s 2139; 1929 c 415 s 2; 1931 c 129 s 1; 1933 c 414 s 1; 1935 c 387 s 2.

280.25 PURCHASER TO RECEIVE DEED

HISTORY. 1860 c 2 s 29; GS 1866 c 11 s 138, 139; 1878 c 1 s 102; GS 1878 c 11 s 102; 1885 c 15; GS 1894 s 1617; Ex1902 c 2 s 55; 1905 c 211; RL 1905 s 938; 1915 c 332 s 1; MS 1927 s 2140, 2142.

280.29 PROCEEDS OF SALE, HOW DISTRIBUTED

HISTORY. 1878 c 1 s 102; GS 1878 c 11 s 102; 1885 c 15; GS 1894 s 1617; Ex1902 c 2 s 56, 57; RL 1905 s 939; MS 1927 s 2145.

280.30 Renumbered 281.325.

280.31 Renumbered 281.326.

280.32 Renumbered 281.327.

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280.33 CERTIFICATES AND DEEDS AS EVIDENCE; GROUNDS FOR SETTING ASIDE

HISTORY. 1874 c 1 s 125; 1878 c 1 s 85; GS 1878 c 11 s 85; 1887 c 91 s 3; GS 1894 s 1594; Ex1902 c 2 s 30; RL 1905 s 940; 1911 c 245 s 1; MS 1927 s 2146.

280.34 ACTION TO SET ASIDE

HISTORY. 1878 c 1 s 85; GS 1878 c 11 s 85; 1887 c 91 s 3; 1887 c 131 s 3; GS 1878 Vol 2 (1888 Supp) c 11 s 85c; GS 1894 s 1594, 1597; Ex1902 c 2 s 30; RL 1905 s 941; MS 1927 s 2147.

280.37 ENDORSEMENT BEFORE RECORD

HISTORY. 1878 c 1 s 100; GS 1878 c 11 s 100; GS 1894 s 1615; Ex1902 c 2 s 33; RL 1905 s 943; MS 1927 s 2149.

280.38 LANDS BID IN FOR THE STATE; ATTACHMENTS

Title to growing crops passes with the title to the land. *Wojahn v Faul*, 235 M 397, 51 NW(2d) 97.

CHAPTER 281

REAL ESTATE TAX SALES, REDEMPTION

281.01 TAX SALE, RIGHT OF REDEMPTION

HISTORY. 1860 c 1 s 85; GS 1866 c 11 s 130; 1878 c 1 s 90; GS 1878 c 11 s 90; 1887 c 60 s 4; GS 1894 s 1602; Ex1902 c 2 s 34; RL 1905 s 945; *Mason's* 1927 s 2151.

The county auditor is personally liable to the certificate holder for the cost of publishing notice of redemption where he fails to collect it from the owner who redeems. OAG May 27, 1947 (419-F-1).

Where real estate is described in terms familiar only to surveyors the property is not described with sufficient definiteness so that the auditor may properly use the description for the purpose of listing property for assessment, taxation, or delinquent real estate tax proceedings, and forfeiture. OAG Dec. 27, 1951 (474).

County cannot redeem from tax sale to protect its old age assistance lien on a homestead. OAG May 9, 1947 (521-P-4).

281.02 AMOUNT PAYABLE

HISTORY. 1860 c 1 s 87; 1861 c 1 s 21; 1862 c 6 s 2; GS 1866 c 11 s 32; 1878 c 1 s 90; GS 1878 c 11 s 90; 1887 c 60 s 4; GS 1894 s 1602; Ex1902 c 2 s 35; RL 1905 s 946; 1909 c 339 s 1; MS 1927 s 2152.

The county is required to pay for publication of the delinquent tax list in accordance with section 279.07 and section 279.08, as amended by Laws 1951, Chapter 505, and collect, in cases of redemption, only \$1 per description in accordance with section 279.24. OAG Aug. 15, 1951 (412-A-13).

The county auditor should include in the amount to redeem tax-forfeited land any amount for reimbursement to the county expended for sheriff's fees. OAG April 21, 1952 (419-F-1).

281.03 AUDITOR'S CERTIFICATE

HISTORY. 1860 c 1 s 88; GS 1866 c 11 s 134; 1878 c 1 s 90; GS 1878 c 11 s 90; 1887 c 60 s 4; GS 1894 s 1602; 1895 c 87; Ex1902 c 2 s 36; RL 1905 s 947; MS 1927 s 2153.