

MINNESOTA STATUTES 1953 ANNOTATIONS

280.33 REAL ESTATE TAX JUDGMENT SALES

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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.

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281.04 REDEMPTION BY PERSONS UNDER DISABILITY

HISTORY. 1860 c 1 s 85; GS 1866 c 11 s 130; 1878 c 1 s 91; GS 1878 c 11 s 91; GS 1894 s 1603; Ex1902 c 2 s 37; RL 1905 s 948; MS 1927 s 2154.

281.06 UNDIVIDED PART

HISTORY. 1860 c 1 s 88; GS 1866 c 11 s 133; 1878 c 1 s 92; GS 1878 c 11 s 92; 1889 c 185 s 1; 1893 c 118 s 1; GS 1894 s 1604; Ex1902 c 2 s 41; RL 1905 s 950; MS 1927 s 2156.

Although it is a general rule that constitutional provisions exempting property from taxation are to be strictly construed, such provisions, though not subject to extension by construction or implication, are to be given reasonable, natural, and practical interpretation in the light of modern conditions in order to effectuate the purpose for which the exemption is granted.

When a building is owned by a charitable or other tax-exempt institution and one substantial part thereof is directly, actually, and exclusively occupied by such institution for the purposes for which it was organized and another substantial portion thereof is primarily used for revenue by rental to the general public, such building with the grounds thereof is pro rata exempt from taxation and pro rata taxable according to its separate uses, and it should be assessed and taxed on that portion of its proper assessable value allocated to the taxable use, after deducting from its over-all assessable value the portion thereof properly allocated to the proportionate tax-exempt use. *Christian Committee v State*, 229 M 807, 38 NW(2d) 803.

281.07 UNDIVIDED SHARE

HISTORY. 1860 c 1 s 88; GS 1866 c 11 s 133; 1878 c 1 s 92; GS 1878 c 11 s 92; 1889 c 185 s 1; 1893 c 118 s 1; GS 1894 s 1604; Ex1902 c 2 s 42; RL 1905 s 951; MS 1927 s 2157.

281.08 SPECIFIC PART

HISTORY. 1860 c 1 s 88; GS 1866 c 11 s 133; 1878 c 1 s 92; GS 1878 c 11 s 92; 1889 c 185 s 1; 1893 c 118 s 1; GS 1894 s 1604; Ex1902 c 2 s 43; RL 1905 s 952; GS 1913 s 2144; GS 1923 s 2158; MS 1927 s 2158.

Where a 120-acre parcel of real estate was sold at a tax judgment sale the judgment is a lien on the property as a whole and a person having special interest in an 80-acre tract of the parcel may not redeem as to the 80-acre tract alone; neither the owner nor a mortgagee has authority to redeem a specific portion of the whole parcel of which the lien attaches. OAG Nov. 29, 1949 (423-H).

281.09 SPECIFIC PART OF UNDIVIDED PART

HISTORY. 1860 c 1 s 88; GS 1866 c 11 s 133; 1878 c 1 s 92; GS 1878 c 11 s 92; 1889 c 185 s 1; 1893 c 118 s 1; GS 1894 s 1604; Ex1902 c 2 s 44; RL 1905 s 953; MS 1927 s 2159.

281.11 TAXPAYER MAY PAY TAXES ON PART

Where a 120-acre parcel of real estate was sold at a tax judgment sale the judgment is a lien on the property as a whole and a person having a special interest in an 80-acre tract of the parcel may not redeem as to the 80-acre tract alone; neither the owner nor a mortgagee has authority to redeem a specific portion of the whole parcel to which a lien attaches. OAG Nov. 29, 1949 (423-H).

281.13 NOTICE OF EXPIRATION OF REDEMPTION

HISTORY. 1877 c 6 s 37; GS 1878 c 11 s 121; 1889 c 198 s 1; GS 1894 s 1604; Ex1902 c 2 s 47; 1905 c 270, 271; RL 1905 s 956; 1919 c 470; 1921 c 501 s 1; MS 1927 s 2163.

If personal service cannot be made proceeding may be had under procedure provided in civil actions in sections 543.01 et seq. OAG Aug. 8, 1947 (419-F).

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If the notice of expiration of time to redeem tax-forfeited lands has been served by the county before a state assignment certificate is issued, the sheriff's fees paid by the county in serving this notice, if included in the amount paid by the assignee, and the costs of serving and publishing the notice of expiration of redemption, are included in the amount required to redeem. OAG April 21, 1952 (419-F-1).

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

281.17 STATED PERIOD OF REDEMPTION EXTENDED TO JULY 1, 1936

Since a 5-year period of redemption is provided for in section 281.17, in contrast with the 3-year period provided in section 281.13, where taxes for 1941 or subsequent years are not paid and the land was bought in for the state on May 12, 1943, notice of expiration of redemption cannot be served prior to 60 days before May 12, 1948. OAG May 9, 1947 (409-C-2).

281.19 WHO MAY REDEEM

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

281.21 NOTICE OF EXPIRATION OF REDEMPTION

Since a 5-year period of redemption is provided for in section 281.17, in contrast with the 3-year period provided for in section 281.13, where taxes for 1941 or subsequent years are not paid and the land was bought in for the state on May 12, 1943, the notice of expiration of redemption cannot be served prior to 60 days before May 12, 1948. OAG May 9, 1947 (409-C-2).

281.23 NOTICE

The county auditor and sheriff under record substantially complied with all statutory provisions respecting forfeiture of land to state for delinquent taxes, and alleged mistakes in procedure in giving notice of expiration of time for redemption did not constitute jurisdictional defects rendering forfeiture proceedings ineffective to divest former owner of title to the land. *State v Child*, 235 M 99, 49 NW(2d) 638.

No new certificate of title is necessary where the registered owner procures a quit claim deed from the holder of a tax-forfeited sale certificate. The certificate and quit claim deed should be entered as memorials upon the certificate of title. OAG Jan. 27, 1948 (374-J).

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).

Where the notice of expiration of time of redemption as published contained the following description of the property:

"Northeast Quarter of the Southwest Quarter (NW $\frac{1}{4}$ of SW $\frac{1}{4}$)."

The only safe procedure in order to insure proper forfeiture of the land is to start over again by having the county auditor issue a new notice of expiration of time of redemption.

The land will be correctly described. OAG May 24, 1949 (423-C).

In a copy of a notice of expiration of time for redemption the section and range numbers are placed under the appropriate headings only in the case of the first section, and ditto marks are placed under the section and range headings in case of all other descriptions without repetition of the section and range numbers. Ditto marks are understood to mean "the same as above." The use of ditto marks did not render the forfeiture in question void unless it is void for failure to comply with the

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provisions of section 272.031. The failure to comply with section 272.031 did not render the forfeiture void unless that failure to comply is a jurisdictional defect. If the certificate of forfeiture was filed in 1945 in the office of the register of deeds pursuant to section 281.23, subdivision 8, there was no jurisdictional defect. OAG May 8, 1950 (423-C).

281.26 NOTICE

Where tax sale land is bid in for state and no notice of expiration for time of redemption is served within the period set forth under section 281.321, the tax sale certificate is void and under the provisions of section 281.324 should be canceled. OAG Aug. 27, 1948 (409-A-1).

281.273 SERVICE OF NOTICE OF EXPIRATION OF TIME OF REDEMPTION ON LANDS IN WHICH PERSONS IN MILITARY SERVICE ARE INTERESTED

Laws 1943, Chapter 565, and Laws 1943, Chapter 641, deal with emergency provisions in protection of persons in military service. 31 MLR 78.

The soldiers and sailors civil relief act of 1940, as amended, is still in full force. Section 281.277, relating to delinquent taxes on lands owned by a soldier, a sailor, or other serviceman, is still in full force. OAG May 21, 1951 (412-A-9).

281.277 NOT TO AFFECT OTHER RIGHTS; DURATION

The soldiers and sailors civil relief act of 1940, as amended, is still in full force. Section 281.277, relating to delinquent taxes on lands owned by a soldier, a sailor, or other serviceman, is still in full force. OAG May 21, 1951 (412-A-9).

281.321 CERTAIN NOTICES NOT TO BE SERVED

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).

281.322 FAILURE TO SERVE NOTICES TO EXTINGUISH LIEN

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).

281.323 CERTIFICATES MUST BE RECORDED

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).

281.327 CANCELANON OF CERTIFICATE UPON JUDICIAL ORDER

The phrase "person interested in the land" as used in section 281.327 means a personal interest and not the interest, if any, of a public officer who by law is required to perform duties. OAG Nov. 13, 1947 (409-A-1).

Under section 281.327 the proceedings to cancel certain certificates are judicial and are limited to those prescribed in the section, and do not extend to cancellations generally. OAG Nov. 25, 1947 (409-A-1).

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281.34 FEES FOR NOTICE

HISTORY. 1871 c 1 s 95; GS 1878 c 11 s 95; 1885 s 2 s 19; GS 1894 s 1608; Ex1902 c 2 s 48; RL 1905 s 957; 1907 c 85; MS 1927 s 2172.

A county auditor who at the time of redemption by the owner fails to collect the cost of publication of the notice of expiration is personally liable for the cost of publication. OAG May 27, 1947 (419-F-1).

281.37 INTEREST WHEN LAND NOT IN LIST

Where taxes were listed as being delinquent, but through error there had been no certification from the county auditor to the clerk of court and therefor delinquent taxes never received proper publication, the clerk in entering his judgment against the judgment in 1952, should include interest computed to date of the entry of judgment on taxes for all years prior to 1950 that were delinquent. OAG March 6, 1952 (412-A-9).

281.38 REDEMPTION MONEY TO PURCHASER; LOSS CERTIFICATE

HISTORY. 1878 c 1 s 93; GS 1878 c 11 s 93; GS 1894 s 1605; Ex1902 c 2 s 77; 1903 c 116; RL 1905 s 962; MS 1927 s 2176.

A county auditor who at the time of redemption by the owner fails to collect the cost of publication of the notice of expiration is personally liable for the cost of publication. OAG May 27, 1947 (419-F-1).

281.41 to 281.51 Unnecessary.

281.53 to 281.65 Unnecessary.

CHAPTER 282

TAX-FORFEITED LAND SALES

CLASSIFICATION OF LAND

282.01 TAX-FORFEITED LANDS

HISTORY. 1927 c 119 s 4, 5; Mason's 1927 s 2139-4, 2139-5, 2139-15; 1935 c 386 s 1; Ex1936 c 105 s 1; 1939 c 328 s 1; 1941 c 394 s 1; 1941 c 511 s 1; 1943 c 37 s 1; 1943 c 204 s 1, 2; 1943 c 627 s 1-3; 1945 c 99 s 1; 1945 c 150 s 1, 2; 1945 c 574 s 1; 1947 c 140 s 1; 1949 c 251 s 1; 1949 c 359 s 1; 1953 c 144 s 1; 1953 c 316 s 1; 1953 c 493 s 1; 1953 c 549 s 1.

Reversion of unused tax-forfeited land to the state. 31 MLR 73.

A city may not buy real estate to be given away in a radio contest intended to advertise the area. OAG Oct. 26, 1948 (59-A-40).

It is a question of fact for the county board to determine whether a tract could be subdivided and offered for sale in such manner as to be advantageous for the purpose of sale. OAG May 16, 1950 (310).

The law does not authorize a county to mine marl or appropriate money for the purpose of mining marl on tax-forfeited lands owned by the state. OAG Nov. 15, 1947 (311-E).

The commissioner of taxation may convey certain tax-forfeited lands to a housing and redevelopment authority provided the authority is duly established and func-