

# MINNESOTA STATUTES 1953 ANNOTATIONS

## CHAPTER 283

### REFUNDMENT

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

HISTORY. Ex1902 c 2 s 58; RL 1905 s 963; MS 1927 s 2177.

Where a tax has been declared void by the judgment of a competent court the filing of the certified copy of the judgment with the county auditor should be sufficient warrant for the auditor to make proper refund to a purchaser under the tax judgment. OAG Feb. 10, 1949 (424-A-2).

Where there is a mutual mistake of fact the county board may by resolution refund the purchase price upon reconveyance of the property by the purchaser. OAG March 3, 1947 (425-C).

#### 283.04 LIMITATION ON RIGHT

Where a tax has been declared void by the judgment of a competent court the filing of the certified copy of the judgment with the county auditor should be sufficient warrant for the auditor to make proper refund to a purchaser under the tax judgment. OAG Feb. 10, 1949 (424-A-2).

## CHAPTER 284

### ACTIONS INVOLVING TAX TITLES

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

HISTORY. 1878 c 1 s 97; GS 1878 c 11 s 97; 1881 c 10 s 19; 1889 c 186 s 1; 1891 c 66 s 1; GS 1894 c 16 s 10; Ex1902 c 2 s 62; RL 1905 s 969; MS 1927 s 2185.

NOTE: Excepted from the rules of civil procedure insofar as they are inconsistent or in conflict with the procedure and practice provided by the rules.

Where a tax-forfeiture proceeding was had and a certificate issued and the land sold to the state erroneously, which proceeding was thereafter set aside through court proceedings, the county board is without power to allow the claim of the innocent party covering his attorney's fees in clearing the title. The situation does not constitute a claim for slander of title. OAG Aug. 24, 1949 (107-B-4).

#### 284.03 REDEMPTION FROM SALE

HISTORY. 1878 c 1 s 90; GS 1878 c 11 s 90; 1887 c 60 s 4; GS 1894 s 1602; Ex-1902 c 2 s 63; RL 1905 s 971; MS 1927 s 2187.

#### 284.07 COUNTY AUDITOR'S CERTIFICATE TO BE PRIMA FACIE EVIDENCE

NOTE: Sections 284.07 to 284.26 are excepted from the rules of civil procedure insofar as inconsistent or in conflict therewith.

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