

277.011 DELINQUENT PERSONAL PROPERTY TAXES

auditor and one copy each on the county treasurer and the county attorney and filing the same, with proof of such service, in the office of the clerk of the district court on or before the first day of July of the year in which such tax becomes payable. The county auditor shall immediately forward one copy of the petition to the appropriate governmental authority in a home rule charter or statutory city or town in which the property is located, if that city or town employs its own certified assessor.

[For text of subds 2 to 4, see M.S.1976]

Subd. 5. **Trial of issues.** Such petition, without any answer, return, or other pleadings thereto, shall stand for trial at any general term in session when the same is filed; or, if the court be not then in session, at the next general or special term appointed to be held in the county; and, if no such term be appointed to be held within 30 days thereafter, the same shall be brought to trial at any general term appointed to be held within the judicial district upon ten days notice. If the property on which the taxes have been levied is located in a home rule charter or statutory city or town, which employs its own certified assessor, the attorney for that governmental unit may, within 20 days after receipt by the governmental unit of the copy of the petition forwarded by the county auditor, give notice to the county attorney and to the petitioner or his attorney that the home rule charter or statutory city or town is taking charge of and prosecuting the proceeding. If the attorney for the home rule charter or statutory city or town does not give such notice, the attorney of the county in which these taxes are levied shall take charge of and prosecute such proceedings, but the county board may employ any other attorney to assist him. At the term at which such petition comes on for trial it shall take precedence of all other business before the court. The court shall without delay summarily hear and determine the claims, objections, or defenses made by the petition and shall direct judgment accordingly, and the trial thereof shall disregard all technicalities and matters of form not affecting the substantial merits.

[For text of subds 6 to 10, see M.S.1976]

[1977 c 118 s 1,2]

CHAPTER 278. REAL ESTATE TAXES; OBJECTIONS, DEFENSES

<p>Sec. 278.01 Defense or objection to tax on land; service and filing.</p>	<p>Sec. 278.05 Trial of issues.</p>
---------------------------------------------------------------------------------	-----------------------------------------

278.01 Defense or objection to tax on land; service and filing.

(a) Any person having any estate, right, title, or interest in or lien upon any parcel of land, who claims that such property has been partially, unfairly, or unequally assessed, or that such parcel has been assessed at a valuation greater than its real or actual value, or that the tax levied against the same is illegal, in whole or in part, or has been paid, or that the property is exempt from the tax so levied, may have the validity of his claim, defense, or objection determined by the district court of the county in which the tax is levied by serving two copies of a petition for such determination upon the county auditor and one copy each on the county treasurer and the county attorney and filing the same, with proof of such service, in the office of the clerk of the district court on or before the first day of June of the year in which such tax becomes payable. The county auditor shall immediately forward one copy of the petition to the appropriate governmental authority in a home rule charter or statutory city or town in which the property is located if that city or town employs its own certified assessor.

(b) Any person having any estate, right, title or interest in or lien upon any parcel which is classified as homestead under the provisions of section 273.13, subdivisions 6, 6a, 7, 7b, 10 or 12, who claims that said parcel has been assessed at a valuation which exceeds by ten percent or more the valuation which the parcel would have if it were valued at the average assessment/sales ratio for real property

REAL ESTATE TAXES; OBJECTIONS, DEFENSES 278.05

in the same class, in that portion of the county in which that parcel is located, for which the commissioner is able to establish and publish a sales ratio study as determined by the applicable real estate assessment/sales ratio study published by the commissioner of revenue, may have the validity of his claim, defense, or objection determined by the district court of the county in which the tax is levied by serving two copies of a petition for such determination upon the county auditor and one copy each on the county treasurer and the county attorney and filing the same, with proof of such service, in the office of the clerk of the district court on or before the first day of June of the year in which such tax becomes payable. The county auditor shall immediately forward one copy of the petition to the appropriate governmental authority in a home rule charter or statutory city or town in which the property is located if that city or town employs its own certified assessor.

[1977 c 118 s 3; 1977 c 423 art 4 s 8]

NOTE: This section shall be effective for taxable years 1977 payable 1978 and thereafter.

278.05 Trial of issues.

Such petition, without any answer, return, or other pleading thereto, shall stand for trial at any general term in session when the same is filed; or, if the court be not then in session, at the next general or special term appointed to be held in the county; and, if no such term be appointed to be held within 30 days thereafter, the same shall be brought to trial at any general term appointed to be held within the judicial district upon ten days notice. If the property on which the taxes have been levied is located in a home rule charter or statutory city or town which employs its own certified assessor, the attorney for that governmental unit may, within 20 days after receipt by the governmental unit of the copy of the petition forwarded by the county auditor, give notice to the county attorney and to the petitioner or his attorney that the home rule charter or statutory city or town is taking charge of and prosecuting the proceeding. If the attorney for the home rule charter or statutory city or town does not give such notice, the attorney of the county in which these taxes are levied shall take charge of and prosecute such proceedings, but the county board may employ any other attorney to assist him. At the term at which such petition comes on for trial it shall take precedence of all other business before the court. The court shall without delay summarily hear and determine the claims, objections, or defenses made by the petition and shall direct judgment accordingly, and the trial thereof shall disregard all technicalities and matters of form not affecting the substantial merits.

Any time after the filing of the petition and before the trial of the issues raised thereby, when the defense or claim presented is that the property has been partially, unfairly, or unequally assessed, or that such parcel has been assessed at a valuation greater than its real or actual value, or that a parcel which is classified as homestead under the provisions of section 273.13, subdivisions 6, 6a, 7, 7b, 10 or 12, has been assessed at a valuation which exceeds by ten percent or more the valuation which the parcel would have if it were valued at the average assessment/sales ratio for real property in the same class in that portion of the county in which the parcel is located, for which the commissioner is able to establish and publish a sales ratio study, the attorney representing the state, county, city or town in the proceedings may serve on the petitioner, or his attorney, and file with the clerk of the district court, an offer to reduce the valuation of any tract or tracts to a valuation set forth in the offer. If, within ten days thereafter, the petitioner, or his attorney, shall give notice in writing to the county attorney, or the attorney for the city or town, that the offer is accepted, he may file same with proof of such notice, and thereupon the clerk shall enter judgment accordingly. Otherwise, the offer shall be deemed withdrawn and evidence thereof shall not be given; and, if a lower valuation than specified in the offer be not found by the court, no costs or disbursements shall be allowed to the petitioner, but the costs and disbursements of the state, county, city or town, including interest at six percent on the tax based on the amount of such offer from and after the first day of November of the year such taxes are payable, shall be taxed in its favor and included in

MINNESOTA STATUTES 1977 SUPPLEMENT

278.05 REAL ESTATE TAXES; OBJECTIONS, DEFENSES

the judgment and when collected shall be credited to the county revenue fund, unless the taxes were paid in full before the first day of November of the year in which such taxes were payable, in which event interest shall not be taxable.

[1977 c 118 s 4; 1977 c 423 art 4 s 9]

NOTE: This section shall be effective for taxable years 1977 payable 1978 and thereafter.

CHAPTER 280. REAL ESTATE TAX JUDGMENT SALES

Sec.
280.34 Repealed.

280.34 [Repealed, 1977 c 265 s 3]

CHAPTER 281. REAL ESTATE TAX SALES, REDEMPTION

Sec.
281.17 Period for redemption.

281.17 Period for redemption.

The stated period of redemption for all lands sold to an actual purchaser or bid in for the state at a tax judgment sale held after December 31, 1975, shall be three years from the date of sale if the land is within an incorporated area unless it is: (a) homesteaded land as defined in section 273.13, subdivision 7, (b) agricultural land as defined in section 273.13, subdivision 6, or (c) seasonal recreational land as defined in section 273.13, subdivision 4, in which event the stated period of redemption is five years from the date of sale.

The stated period of redemption for all other lands sold to an actual purchaser or bid in for the state at a tax judgment sale held after December 31, 1975, shall be five years from the date of sale.

[1977 c 434 s 14]

CHAPTER 284. ACTIONS INVOLVING TAX TITLES

Sec.
284.09 Repealed.
284.22 Repealed.

Sec.
284.28 Tax-forfeited lands; limitations on adverse claims, tax-forfeited land assurance account.

284.09 [Repealed, 1977 c 265 s 3]

284.22 [Repealed, 1977 c 265 s 3]

284.28 Tax-forfeited lands; limitations on adverse claims, tax-forfeited land assurance account.

Subdivision 1. (a) The title of the state, or its successors in interest, to land forfeited for delinquent taxes shall not be held invalid in any action or proceeding by reason of any failure, omission, error or defect in the proceedings respecting the taxation of the land or forfeiture thereof, including without limitation:

(i) substantial or prejudicial defects, including both non-jurisdictional and jurisdictional defects, in the tax forfeiture proceedings;

(ii) cases where the land was exempt from taxation;

(iii) cases where the taxes upon which the alleged forfeiture was based were in fact paid prior to forfeiture; and

(iv) prejudice to the interests of persons under disability referred to in subdivision 4, except within the limitation periods provided in this section. It is the policy of the state of Minnesota that except as otherwise provided in this section the failures, omissions, errors or defects shall not fetter the marketability of real estate.

(b) All provisions of law related to the title of the state or its successors in interest, shall be liberally construed in favor of the state, its officers, agents and its successors in interest. The burden of proving that the title of the state, or its successors in interest, is invalid shall rest upon the party asserting the invalidity.

Subd. 2. Except as provided in subdivision 5, no cause of action or defense shall be asserted or maintained upon any claim adverse to the state, or its succes-