

# 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280.34 Repealed.

280.34 [ Repealed, 1977 c 265 s 3 ]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284.09 Repealed.  
284.22 Repealed.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284.09 [ Repealed, 1977 c 265 s 3 ]

284.22 [ Repealed, 1977 c 265 s 3 ]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-