

284.28 ACTIONS INVOLVING TAX TITLES

Subd. 8. There is established in the state treasury a tax forfeited land assurance account. This account is composed of money appropriated by the legislature for this purpose and all money deposited in the state treasury and credited to the account pursuant to this subdivision. Money in the state treasury credited to the tax forfeited land assurance account from all sources is annually appropriated to the state treasurer for the purpose of paying claims ordered by the district court to be paid from the fund. At the time of sale of a parcel of tax forfeited land, the county auditor shall charge and collect in full an amount equal to three percent of the total sale price of land. Before filing a notice of expiration of time for redemption, in cases where an auditor's certificate of sale or a state assignment certificate has been issued, the county auditor shall charge and collect in full from the holder of the certificate an amount equal to three percent of the appraised value of the property for tax purposes. The amounts so collected by the auditor shall be deposited in the state treasury and credited to the tax forfeited land assurance account.

In determining compensation for the unjust deprivation suffered by the claimant, which may include severance damages sustained if the claimant owns adjoining land, the court shall take into account delinquent taxes, penalties, costs, and interest which would have been due and owing if the claimant had redeemed the land.

No claimant shall recover the value of improvements made to the land by other persons or the increment in value of land that occurs after the claimant has actual notice of the forfeiture proceeding. All claims against the tax forfeited land assurance account and ordered by the district court to be paid therefrom shall be obligations of the state and shall be paid out of the first moneys coming into the assurance fund from legislative appropriations, the collection of money by county auditors or from any other sources as provided by law.

Subd. 9. In any action brought to recover loss or damage from the tax forfeited land assurance account, the state treasurer, in his official capacity, shall be named as defendant. If the assurance account is insufficient to pay the amount of any judgment, in full, the unpaid balance thereof shall bear interest at the legal rate and shall be paid together with any accrued interest thereon. The attorney general or, at the attorney general's request, the county attorney of the county in which the land or a major part of it lies, shall defend the state treasurer in all such actions.

Subd. 10. Any action or proceeding to recover damages out of the assurance fund shall be commenced within ten years after the expiration of the periods within which claims may be asserted pursuant to subdivisions 2 and 3, and not afterwards. If, within this ten year period the person entitled to bring such action or proceeding is under legal disability, such person, or anyone claiming under him, may commence such action or proceeding within the period expiring two years after such disability is removed or within the ten year period, whichever period is greater.

Subd. 11. Laws 1977, Chapter 265 shall not affect any right already barred on June 15, 1977.

Subd. 12. The period of limitations provided in subdivisions 2 and 3 shall not apply to any action or proceeding pending on June 15, 1977.

Subd. 13. Except as may be necessary to give effect to the provisions of Laws 1977, Chapter 265, this section is supplementary to and not exclusive of other laws dealing with the same subject matter.

[1977 c 265 s 1]

CHAPTER 287. MORTGAGE REGISTRY TAX; DEED TAX

Sec.
287.241 Statement of tax due or exemption;
recording or registering of documents.

287.241 Statement of tax due or exemption; recording or registering of documents.

[For text of subd 1, see M.S.1976]

MINNESOTA STATUTES 1977 SUPPLEMENT

INCOME AND EXCISE TAXES 290.01

Subd. 2. No deed or instrument providing for the transfer of title to real estate as subject to the tax as provided in section 287.21 and no executory contract for the sale of land shall be recorded in the office of the county recorder or the registrar of titles unless such deed or instrument shall be accompanied by a notice from the county auditor that a certificate of value was filed in his office as provided in section 272.115.

Subd. 3. [Repealed, 1977 c 423 art 4 s 11]

Subd. 4. [Repealed, 1977 c 423 art 4 s 11]

[1977 c 423 art 4 s 10]

NOTE: Subdivision 2 as amended by Laws 1977, Chapter 423, Article 4, Section 10, shall be effective January 1, 1978.

Subdivisions 3 and 4 are repealed effective January 1, 1978 and thereafter.

CHAPTER 290. INCOME AND EXCISE TAXES

Sec.	Definitions.	Sec.	
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290.013	Items not to be taken into account repeatedly. [New]	290.23	Estates and trusts; computation of net income, credits; deductions.
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290.06	Rates of tax; credits against tax.		
290.0601	Repealed.	290.37	Filing requirements for individuals.
290.0602	Repealed.	290.54	Tax a personal debt.
290.0603	Repealed.	290.61	Publicity of returns, information.
290.0604	Repealed.	290.65	Time limits; penalties.
290.0605	Repealed.	290.82	Tax withheld at source upon wages.
290.0606	Repealed.	290.934	Failure by corporation to pay estimated income tax.
290.0608	Repealed.	290.971	Election of certain small business corporations as to taxable status; definitions.
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290.061	Repealed.	290.972	Election by small business corporation.
290.0611	Repealed.	290.981	Repealed.
290.0612	Repealed.	290.982	Repealed.
290.0614	Repealed.	290.983	Repealed.
290.0615	Repealed.	290.984	Repealed.
290.0616	Repealed.	290.985	Repealed.
290.0618	Repealed.	290.986	Repealed.
290.066	Repealed.	290.987	Repealed.
290.067	Dependent care credit. [New]	290.988	Repealed.
290.08	Exemptions from gross income.	290.989	Repealed.
290.081	Income of nonresidents, reciprocity.	290.99	Repealed.
290.09	Deductions from gross income.	290.991	Repealed.
290.091	Minimum tax on preference items. [New]	290.992	Repealed.
290.13	Gain or loss on disposition of property, recognition.		

290.01 Definitions.

[For text of subds 1 to 19, see M.S.1976]

Subd. 20. **Gross income.** Except as otherwise provided in this chapter, the term "gross income," as applied to corporations includes every kind of compensation for labor or personal services of every kind from any private or public employment, office, position or services; income derived from the ownership or use of