

# MINNESOTA STATUTES 1979 SUPPLEMENT

## 275.52 TAXES; LEVY, EXTENSION

[For text of subd 5, see M.S.1978]

[ 1979 c 303 art 2 s 25 ]

## 275.53 Governing census.

Subdivision 1. For the purpose of determining the amount of tax that a governmental subdivision may levy in accordance with a per capita limitation established by this chapter or the amount of aid that a city or township may receive pursuant to section 477A.01, the population of the governmental subdivision shall be that established by the last state or federal census, or by a special census taken within the entire governmental subdivision pursuant to sections 275.50 to 275.56 or to any other law, by a census taken pursuant to subdivision 1a or 2, or by a population estimate made by the metropolitan council, by an order of the Minnesota municipal board pursuant to section 414.01, subdivision 14, or by an estimate made pursuant to subdivision 3, whichever is the most recent as to the stated date of count or estimate, up to and including October 1 of the current levy year. Population changes established after October 1 of the current levy year shall not be used in determining the levy limitation of a governmental subdivision for the current levy year under sections 275.50 to 275.56.

Subd. 1a. Beginning in 1980, the state demographer shall prepare an annual population estimate for each city and town having a population of 2,500 or more for which the metropolitan council does not prepare an annual population estimate.

[For text of subs 2 and 3, see M.S.1978]

[ 1979 c 303 art 2 s 26,27 ]

## CHAPTER 276. COLLECTION, ACCOUNTING, DISTRIBUTION

Sec.  
276.07 Undivided interest; payment and receipt.

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Any person holding an undivided interest in any property in this state listed for taxation, including mortgagees, lessees, and others, who by law or contract are required or entitled to pay taxes to protect any right, title, interest, claim, or lien held by them in, to, or upon undivided interests in land, may pay the taxes on such undivided interests, and on such payment the county treasurer may give his receipt for the amount so paid and specify the interest so paid on, and shall enter on his tax list the name of the person who paid such taxes and the interest paid, and shall report to the county auditor the payment of such taxes upon such undivided interests. Thereupon such undivided interests shall be exempt from proceedings to enforce the collection of the same tax against other undivided interests upon which such tax has not been paid, and the collection of such tax upon the undivided interests upon which the taxes have not been paid shall be proceeded with in the same manner as to such undivided interests as though it were a separate description.

[ 1979 c 50 s 33 ]

## CHAPTER 279. DELINQUENT REAL ESTATE TAXES

Sec.  
279.03 Interest on delinquent real estate taxes.

### 279.03 Interest on delinquent real estate taxes.

The rate of interest on delinquent real estate taxes is fixed at six percent per annum. All provisions of law providing for the calculation of interest at any different rate on delinquent taxes in any notice or proceeding in connection with the payment, collection, sale, or assignment of delinquent taxes, or redemption from such sale or assignment are hereby amended to correspond herewith. In calculating such interest for any frac-

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## TAX-FORFEITED LAND SALES 282.04

tional part of a year, it shall be calculated on the basis of one-half of one percent for any month or major fraction thereof.

Such interest shall be calculated from the second Monday of May following the year in which the taxes became due, on the full amount of the taxes, penalties and costs accrued.

The provisions of this section shall not apply to any taxes which have heretofore been bid in by an actual purchaser at a May tax sale or which have heretofore been assigned.

[ 1979 c 50 s 34 ]

### CHAPTER 281. REAL ESTATE TAX SALES, REDEMPTION

Sec. 281.275	County board may petition district court.	Sec. 281.328	State assignment certificates; validating.
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#### 281.275 County board may petition district court.

If at any time the county board is of the opinion that the ability of the person in the military service to pay the taxes or assessments upon such real property is not materially affected by reason of such service, it may petition the district court of the county wherein such real property is situated for an order authorizing the property to be sold or otherwise disposed of under the laws relating to tax-forfeited property in conformity with the provisions of the Soldiers' and Sailors' Civil Relief Act of 1940, as amended, 50 U.S.C.A. App., Section 560 (2). Upon the filing of such petition the court shall fix a time and place for hearing thereon, and notice of the time and place of such hearing and the relief requested thereat shall be served upon the owner of such real property in like manner as a summons is served in a civil action. If there be no appearance by such person who is in the military service of the United States, the court shall proceed in the manner prescribed by the Soldiers' and Sailors' Civil Relief Act of 1940, as amended, 50 U.S.C.A. App., Sections 520 to 525, inclusive.

[ 1979 c 50 s 35 ]

#### 281.328 State assignment certificates; validating.

Subdivision 1. Any state assignment certificate duly issued prior to January 1, 1972, for which the time for redemption expired as certified by the county auditor of the county issuing the certificate, and the person to whom the certificate was issued, his heirs and assigns, paid the taxes on the real property described in the certificate since the date thereof, is hereby validated and legalized as against the objection that such certificate was not recorded or filed in the office of the county recorder or registrar of titles within seven years from the date of the certificate, as provided by this chapter. Any such state assignment certificate may after April 6, 1979 be recorded or filed in the office of the proper county recorder or registrar of titles.

Subd. 2. Nothing herein contained shall affect any action now pending to determine the validity of any instrument validated by this section.

[ 1979 c 19 s 1,2 ]

### CHAPTER 282. TAX-FORFEITED LAND SALES

Sec. 282.04	Timber sale; tax-forfeited lands, lease, partition, easements.	Sec. 282.15 282.341	Sales of forfeited lands. Reinstatement of tax-forfeited certificate.
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#### 282.04 Timber sale; tax-forfeited lands, lease, partition, easements.

Subdivision 1. **Timber sold for cash.** The county auditor may sell dead, down and mature timber upon any tract that may be approved by the natural resources commissioner. Such sale of timber products shall be made for cash at not less than the appraised value determined by the county board to the highest bidder after not less than one week's published notice in an official paper within the county. Any timber offered at