

CHAPTER 281

REAL ESTATE TAX SALES, REDEMPTION

281.17 Period for redemption.

281.17 PERIOD FOR REDEMPTION.

The period of redemption for all lands sold to the state at a tax judgment sale shall be three years from the date of sale to the state of Minnesota if the land is within an incorporated area unless it is: (a) nonagricultural homesteaded land as defined in section 273.13, subdivision 22, (b) homesteaded agricultural land as defined in section 273.13, subdivision 23, paragraph (a), or (c) seasonal recreational land as defined in section 273.13, subdivision 25, paragraph (d)(1) or (c)(4), in which event the period of redemption is five years from the date of sale to the state of Minnesota.

The period of redemption for homesteaded lands as defined in section 273.13, subdivision 22, located in a targeted neighborhood as defined in Laws 1987, chapter 386, article 6, section 4, and sold to the state at a tax judgment sale is two years from the date of sale. The period of redemption for other lands in a targeted neighborhood as defined in Laws 1987, chapter 386, article 6, section 4, and sold to the state at a tax judgment sale is one year from the date of sale.

The period of redemption for all other lands sold to the state at a tax judgment sale shall be five years from the date of sale.

History: 1987 c 268 art 6 s 45; 1987 c 386 art 6 s 1

NOTE: Except where provided otherwise, this section, as amended by Laws 1987, chapter 268, article 6, section 45, is effective for taxes levied in 1988, payable in 1989 and thereafter. See Laws 1987, chapter 268, article 6, section 54.