

## CHAPTER 281

## REAL ESTATE TAX SALES, REDEMPTION

281.274 May be withheld from sale, payments.

**281.274 MAY BE WITHHELD FROM SALE, PAYMENTS.**

*[For text of subd 1, see M.S.1988]*

Subd. 2. The aggregate amount to be paid as provided in subdivision 1 shall mean the sum of the taxes and assessments without penalties, interest or costs accrued against such real property and unpaid, including taxes and assessments levied and assessed as omitted taxes as hereinafter provided. When an application is made to pay taxes and assessments as provided in subdivision 1, the auditor shall levy and assess against such real property as omitted taxes, upon the basis of the net tax capacity in effect in the last year in which taxes included in such notice of expiration of the time for redemption were levied and assessed, all taxes which would have been assessed in each year after the last year so included in such notice and all assessments which would have been levied and assessed against such real property after the last year included in such notice.

*[For text of subd 3, see M.S.1988]*

**History:** 1989 c 329 art 13 s 20