

## CHAPTER 281

## REAL ESTATE TAX SALES, REDEMPTION

281.13 Notice of expiration of redemption.

281.23 Notice.

**281.13 NOTICE OF EXPIRATION OF REDEMPTION.**

Every person holding a tax certificate after expiration of three years after the date of the tax sale under which the same was issued, may present such certificate to the county auditor; and thereupon the auditor shall prepare, under the auditor's hand and official seal, a notice, directed to the person or persons in whose name such lands are assessed, specifying the description thereof, the amount for which the same was sold, the amount required to redeem the same, exclusive of the costs to accrue upon such notice, and the time when the redemption period will expire. If, at the time when any tax certificate is so presented, such lands are assessed in the name of the holder of the certificate, such notice shall be directed also to the person or persons in whose name title in fee of such land appears of record in the office of the county recorder. The auditor shall deliver such notice to the party applying therefor, who shall deliver it to the sheriff of the proper county for service. Within 20 days after receiving it, the sheriff shall serve such notice upon the persons to whom it is directed, if to be found in the sheriff's county, in the manner prescribed for serving a summons in a civil action; if not so found, then upon the person in possession of the land, and make return thereof to the auditor. In the case of land held in joint tenancy the notice shall be served upon each joint tenant. If one or more of the persons to whom the notice is directed cannot be found in the county, and there is no one in possession of the land, of each of which facts the return of the sheriff so specifying shall be prima facie evidence, service shall be made upon those persons that can be found and service shall also be made by two weeks' published notice, proof of which publication shall be filed with the auditor.

When the records in the office of the county recorder show that any lot or tract of land is encumbered by an unsatisfied mortgage or other lien, and show the post office address of the mortgagee or lienee, or if the same has been assigned, the post office address of the assignee, the person holding such tax certificate shall serve a copy of such notice upon such mortgagee, lienee, or assignee by certified mail addressed to such mortgagee, lienee, or assignee at the post office address of the mortgagee, lienee, or assignee as disclosed by the records in the office of the county recorder, at least 60 days prior to the time when the redemption period will expire.

The notice herein provided for shall be sufficient if substantially in the following form:

**"NOTICE OF EXPIRATION OF REDEMPTION**

Office of the County Auditor

County of ....., State of Minnesota.

To .....

You are hereby notified that the following described piece or parcel of land, situated in the county of ....., and State of Minnesota, and known and described as follows: .....

....., is now assessed in your name; that on the ..... day of May, .....  
 ....., at the sale of land pursuant to the real estate tax judgment, duly given and made  
 in and by the district court in and for said county of ....., on the  
 ..... day of March, ....., in proceedings to enforce the payment of  
 taxes delinquent upon real estate for the year ..... for said county of .....  
 ....., the above described piece or parcel of land was sold for the sum of \$.....,

and the amount required to redeem such piece or parcel of land from such sale, exclusive of the cost to accrue upon this notice, is the sum of \$....., and interest at the rate of ..... percent per annum from said ..... day of ....., ....., to the day such redemption is made, and that the tax certificate has been presented to me by the holder thereof, and the time for redemption of such piece or parcel of land from such sale will expire 60 days after the service of this notice and proof thereof has been filed in my office.

Witness my hand and official seal this ..... day of ....., .....

.....

(OFFICIAL SEAL)

County Auditor of

..... County, Minnesota.”

**History:** 1993 c 158 s 1

**281.23 NOTICE.**

*[For text of subds 1 and 2, see M.S.1992]*

**Subd. 3. Publication.** As soon as practicable after the posting of the notice prescribed in subdivision 2, the county auditor shall cause to be published for two successive weeks in the official newspaper of the county, the notice prescribed by subdivision 2.

*[For text of subds 4 to 9, see M.S.1992]*

**History:** 1993 c 158 s 2