

CHAPTER 280

REAL ESTATE TAX JUDGMENT SALES

280.05 Prohibited purchasers.
280.28 Fees.

280.33 Certificates and deeds as evidence;
grounds for setting aside.
280.35 Invalid certificate.

280.05 PROHIBITED PURCHASERS.

A county auditor, county treasurer, court administrator of the district court, or county assessor, or deputy or clerk or employee of such officer, and a commissioner for tax forfeited lands or assistant to such commissioner, may not purchase at such sale, or procure an assignment of the right acquired by the state in lands bid in for it at such sale, as in this chapter provided in sections 280.06 to 280.11, either personally, or as agent or attorney for any other person, except that such officer, deputy, court administrator, employee or commissioner for tax forfeited lands or assistant to such commissioner, if an owner or lienholder of the lands, may purchase the lands, or procure such assignment of the state's right in such lands.

History: 1997 c 7 art 1 s 112

280.28 FEES.

[For text of subd 1, see M.S.1996]

Subd. 2. There shall be paid at the time of delivery by the person to whom delivered for each certificate issued to an actual purchaser under section 280.03 a fee of \$1 and for each notice of expiration of redemption prepared by the auditor for the holder of a certificate a fee of \$2. These fees shall be paid to the county treasurer upon the auditor's statement of the amount due. The amount of such fees shall be added to the amount payable under section 281.02 upon redemption.

History: 1997 c 7 art 1 s 113

280.33 CERTIFICATES AND DEEDS AS EVIDENCE; GROUNDS FOR SETTING ASIDE.

The certificates and deeds issued pursuant to sections 280.03 and 280.11, or the record thereof, shall be prima facie evidence that the parcel described therein was subject to taxation for the year or years therein stated; that such parcel was listed and assessed at the time and in the manner required by law; that the taxes were levied according to law; that the judgment pursuant to which the sale was made was duly entered, and that the court had jurisdiction to enter the same; that all requirements of law with respect to the sale had been complied with; that such parcel had not been redeemed from the sale; and of title in the grantee therein after the time for redemption has expired; provided, that when any such certificate or deed embraces university, school, or other state lands, the title whereof is in the state, no other or greater interest shall be held to be thereby conveyed than that acquired under the certificate of the commissioner of finance. No sale shall be set aside or held invalid by reason of any misrecitals in such certificate or deed; nor unless the party objecting to the same prove either that the taxes were paid before the judgment was rendered, or that such parcel was exempt from taxation, or that the court rendering the judgment pursuant to which the sale was made had not jurisdiction to render the same, or that after the judgment and before the sale such judgment had been satisfied, or that notice of sale as required by this chapter was not given, or that such parcel was not offered at such sale to the bidder who would pay the amount for which the parcel was to be sold at the lowest rate of interest, as provided in this chapter; provided, that every judgment rendered against any parcel for a tax which was paid before the entry thereof, or when the land was exempt from taxation, shall be void, and all sales made under any such judgment or under a judgment which has been paid shall be void, and no title or interest in any parcel sold under such judgment shall pass or be conveyed to any purchaser at such sale. In any action brought to set aside or to cancel such sale, or in which the validity of such sale may arise, the tax receipt, or the treasurer's duplicate thereof, or other record of the payment of

such tax in the office of the county auditor or the county treasurer, shall be prima facie evidence of such payment; but such payment shall not be established by parol testimony only. In such action, the county in which the land is situated, or the state, if either claim any interest in the land sold under such judgment, may be made a party defendant, in which case the county attorney shall appear in behalf of such county or state, or both.

History: 1997 c 7 art 1 s 114

280.35 INVALID CERTIFICATE.

If any certificate issued pursuant to sections 280.03 and 280.11 to an actual purchaser prove to be invalid for any other cause than that the land described therein was not subject to taxation, or that the taxes had been paid prior to the sale, or that the assessment or levy was void, the lien of the state on the parcel of land sold, as provided in section 272.31 shall be transferred, without any act whatever, to, and vested in, the holder of such certificate, or the holder's personal representatives, heirs, or assigns. Such holder, or the personal representatives, heirs, or assigns of the holder, may collect out of the property covered by such lien, by sale thereof by foreclosure, or other proper action or proceeding, the amount of taxes, penalties, and interest due thereon at the time of such sale, with interest thereon at the rate of 12 percent per annum, together with the amount of all subsequent taxes paid, with interest thereon at said rate, and the costs and expenses of such action.

History: 1997 c 7 art 1 s 115