

CHAPTER 281**REAL ESTATE TAX SALES, REDEMPTION**

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281.13 NOTICE OF EXPIRATION OF REDEMPTION.

Every person holding a tax certificate after expiration of three years, or the redemption period specified in section 281.17 if shorter, 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 or any other person not less than 18 years of age for service. Within 20 days after receiving it, the sheriff or other person serving the notice shall serve such notice upon the persons to whom it is directed, if to be found in the 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 or other person serving the notice 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 lienor, 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, lienor, or assignee by certified mail addressed to such mortgagee, lienor, or assignee at the post office address of the mortgagee, lienor, 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: 1997 c 231 art 2 s 26

281.16 STATED PERIOD OF REDEMPTION.

The term “stated period of redemption,” as used in sections 281.16 to 281.25, means the period of time specified in those sections or in any other law for redemption of lands from any tax judgment sale, including any extension of the period originally prescribed, but not including any further time allowed for redemption on account of requirements for giving notice of expiration.

History: 1997 c 7 art 1 s 116

281.23 NOTICE.

[For text of subds 1 to 5, see M.S.1996]

Subd. 5a. Definition. In this section, “occupied parcel” means a parcel containing a structure subject to property taxation.

Subd. 6. Service of notice. (a) Forthwith after the commencement of such publication or mailing the county auditor shall deliver to the sheriff of the county or any other person not less than 18 years of age a sufficient number of copies of such notice of expiration of redemption for service upon the persons in possession of all parcels of such land as are actually occupied and documentation if the certified mail notice was returned as undeliverable or the notice was not mailed to the address associated with the property. Within 30 days after receipt thereof, the sheriff or other person serving the notice shall make such investigation as may be necessary to ascertain whether or not the parcels covered by such notice are actually occupied parcels, and shall serve a copy of such notice of expiration of redemption upon the person in possession of each parcel found to be an occupied parcel, in the manner prescribed for serving summons in a civil action. The sheriff or other person serving the notice shall make prompt return to the auditor as to all notices so served and as to all parcels found vacant and unoccupied. Such return shall be made upon a copy of such notice and shall be prima facie evidence of the facts therein stated.

If the notice is served by the sheriff, the sheriff shall receive from the county, in addition to other compensation prescribed by law, such fees and mileage for service on persons in possession as are prescribed by law for such service in other cases, and shall also receive such compensation for making investigation and return as to vacant and unoccupied lands as the county board may fix, subject to appeal to the district court as in case of other claims against the county. As to either service upon persons in possession or return as to vacant lands, the sheriff shall charge mileage only for one trip if the occupants of more than two tracts are served simultaneously, and in such case mileage shall be prorated and charged equitably against all such owners.

(b) The secretary of state shall receive sheriff’s service for all out-of-state interests.

[For text of subds 7 to 9, see M.S.1996]

History: 1997 c 231 art 2 s 27,28

281.273 EXPIRATION OF TIME OF REDEMPTION ON LANDS OWNED BY PERSONS IN MILITARY SERVICE.

When a county sheriff or other person serves notice of expiration of the time for redemption of any parcel of real property from delinquent taxes upon any occupant of the real

property, the sheriff or other person shall inquire of the occupant and otherwise as the sheriff or other person may deem proper whether the real property was owned and occupied for dwelling, professional, business or agricultural purposes by a person in the military service of the United States as defined in the Soldiers' and Sailors' Civil Relief Act of 1940, as amended, or the person's dependents at the commencement of the period of military service. On finding that the real property is so owned, the sheriff or other person shall make a certificate to the county auditor, setting forth the description of the property, the name of the owner, the particulars of the owner's military service so far as ascertained or claimed, and the names and addresses of the persons of whom the sheriff or other person made inquiry. The certificate shall be filed with the county auditor and shall be prima facie evidence of the facts stated. If the real property described in the certificate becomes forfeited to the state, it shall be withheld from sale or conveyance as tax-forfeited property in accordance with and subject to the provisions of the Soldiers' and Sailors' Civil Relief Act of 1940, as amended, except that the requirement in United States Code, title 50, section 560, that the property be occupied by the dependent or employee of the person in military service does not apply. The period of withholding from sale or conveyance shall be no longer than is required by that act. If upon further investigation the sheriff or other person finds at any time that the certificate is erroneous in any particular, the sheriff or other person shall file a supplemental certificate referring to the matter in error and stating the facts as found. The supplemental certificate shall be prima facie evidence of the facts stated, and shall supersede any prior certificate so far as in conflict therewith. If it appears from the supplemental certificate that the owner of the real property affected is not entitled to have the same withheld from sale under the Soldiers' and Sailors' Civil Relief Act of 1940, as amended, the property shall not be withheld from sale further under this section.

History: 1997 c 231 art 2 s 29

281.276 RETURN MUST SHOW MILITARY SERVICE.

Unless a certificate showing military service is filed as required by section 281.273, it shall be presumed that the owner of the property described in the notice of expiration of the time for redemption from delinquent taxes is not in such service. The filing of the certificate provided for in section 281.273 shall not affect the forfeiture of the real property described in such notice of the expiration of the time for redemption from delinquent taxes or their proceedings relating thereto except as expressly herein provided.

History: 1997 c 231 art 2 s 30

281.32 LIMITATION OF TIME FOR FILING CERTIFICATE; 1925 AND PRIOR YEARS.

No notice of the expiration of the time of redemption upon any certificate of tax judgment sale issued to an actual purchaser shall be issued or served after the expiration of six years from the date of the tax judgment sale described by any such certificate, nor shall any such certificate be recorded in the office of the county recorder or filed in the office of the registrar of titles of the proper county after the expiration of seven years from the date of such sale.

No notice of the expiration of the time of redemption upon any state assignment certificate issued under the provisions of section 280.11 shall be issued or served after the expiration of six years from the date of such certificate, nor shall any such certificate or deed issued pursuant thereto be recorded in the office of the county recorder after the expiration of seven years from the date of such certificate.

All such certificates upon which such notice of expiration of redemption shall not be issued and served and such certificates recorded or filed in the office of the proper county recorder or registrar of titles within the time limited by this section shall be void and of no force and effect for any purpose, and failure to serve such notice or record or file such certificate within the time herein prescribed shall operate to extinguish the lien of the purchaser for the taxes for the year or years in such certificate described and appearing and the lien of all subsequent taxes paid under such certificate.

History: 1997 c 7 art 1 s 117