

CHAPTER 284

ACTIONS INVOLVING TAX TITLES

284.28 Tax-forfeited lands; limitations on adverse claims.

284.28 TAX-FORFEITED LANDS; LIMITATIONS ON ADVERSE CLAIMS.

[For text of subds 1 to 7, see M.S.2002]

Subd. 8. At the time of sale of a parcel of tax-forfeited land, the county auditor shall charge and collect in full an amount equal to three percent of the total sale price of land. Before filing a notice of expiration of time for redemption, in cases where an auditor's certificate of sale or a state assignment certificate has been issued, the county auditor shall charge and collect in full from the holder of the certificate an amount equal to three percent of the appraised value of the property for tax purposes. The amounts so collected by the auditor shall be deposited in the state treasury and credited to the general fund.

In determining compensation for the unjust deprivation suffered by the claimant, which may include severance damages sustained if the claimant owns adjoining land, the court shall take into account delinquent taxes, penalties, costs, and interest which would have been due and owing if the claimant had redeemed the land.

No claimant shall recover the value of improvements made to the land by other persons or the increment in value of land that occurs after the claimant has actual notice of the forfeiture proceeding. All claims ordered by the district court to be paid shall be obligations of the state and shall be paid out of the general fund from legislative appropriations, the collection of money by county auditors or from any other sources as provided by law.

There is appropriated from the general fund to the commissioner of finance amounts sufficient to pay the amount by which any claims ordered to be paid under this subdivision.

Subd. 9. In any action brought to recover loss or damage from the general fund, the commissioner of finance, in that official capacity, shall be named as defendant. The attorney general or, at the attorney general's request, the county attorney of the county in which the land or a major part of it lies, shall defend the commissioner of finance in all such actions.

[For text of subds 10 to 13, see M.S.2002]

History: 2003 c 112 art 2 s 50