

**282.02 LIST OF LANDS FOR SALE; NOTICE; ONLINE AUCTIONS PERMITTED.**

(a) Immediately after classification and appraisal of the land, and after approval by the commissioner of natural resources when required pursuant to section 282.01, subdivision 3, the county board shall provide and file with the county auditor a list of parcels of land to be offered for sale. This list shall contain a description of the parcels of land and the appraised value thereof. The auditor shall publish a notice of the intended public sale of such parcels of land and a copy of the resolution of the county board fixing the terms of the sale, if other than for cash only, by publication once a week for two weeks in the official newspaper of the county, the last publication to be not less than ten days previous to the commencement of the sale.

(b) The notice shall include the parcel's description and appraised value. The notice shall also indicate the amount of any special assessments which may be the subject of a reassessment or new assessment or which may result in the imposition of a fee or charge pursuant to sections 429.071, subdivision 4, 435.23, and 444.076. The county auditor shall also mail notice to the owners of land adjoining the parcel to be sold. For purposes of this section, "owner" means the taxpayer as listed in the records of the county auditor.

(c) If the county board determines that the sale shall take place in a county facility other than the courthouse, the notice shall specify the facility and its location. If the county board determines that the sale shall take place as an online auction under section 282.01, subdivision 13, the notice shall specify the auction website and the date of the auction.

**History:** (2139-16) 1935 c 386 s 2; 1939 c 328 s 2; 1969 c 1129 art 10 s 2; 1973 c 123 art 5 s 7; 1974 c 278 s 2; 1976 c 259 s 4; 1982 c 511 s 26; 1987 c 268 art 7 s 50; 1995 c 83 s 1; 1Sp2017 c 1 art 2 s 34

**NOTE:** The apportionment of sales proceeds under section 282.08, clause (4), in excess of the tax debt of the prior owner was found to be a taking in violation of the Takings Clause of the Fifth Amendment of the United States Constitution in *Tyler v. Hennepin County*, Minnesota, 598 U.S. 631 (2023).