282.302 CONVEYANCE OF DEED UPON CERTIFICATION.

Subdivision 1. **Conveyance to record owner.** Except as provided in subdivision 2, upon receipt of the certification by the county auditor required under section 282.301, the commissioner of revenue must issue a quitclaim deed in the name of the state, as grantor, to the record owner of the property at the time of the expiration of the redemption period established under section 281.23.

Subd. 2. **Sales to personal representatives, heirs, or devisees.** Notwithstanding subdivision 1, the state deed must name the record owner's estate as grantee if a sale conducted under section 282.01 is made to a personal representative, heir, or devisee of the record owner, and the record owner is either deceased at the time of the expiration of redemption period established under section 281.23 or is deceased at the time the certification of payment under section 282.301 is made. If the record owner's estate has not been opened in a probate court of this state at the time of execution of the state deed, the state deed to the record owner's estate is deemed an effective conveyance to the estate upon opening of the estate.

History: 2021 c 7 s 2