279.05 DELINQUENT LIST, FILING, EFFECT.

On or before February 15th, in each year, the county auditor shall file with the court administrator of the district court of the county a list of the delinquent taxes upon real estate within the county, which list shall contain a description of each parcel of land on which such taxes shall be so delinquent, except such parcels as shall have theretofore been bid in by the state and not redeemed. The list shall contain the following information:

(a) a legal description of the land and tax parcel or identification number of each parcel of land on which taxes shall be so delinquent except those parcels as shall have theretofore been bid in by the state and not redeemed;

(b) names of the taxpayers and fee owners and in addition those parties who have filed their addresses pursuant to section 276.041, and, at the election of the county auditor, the current filed addresses; and

(c) the total amount of taxes and penalties, with the years for which the same are delinquent, set opposite the description.

The filing of such list shall have the effect of filing a complaint in an action by the county against each parcel of land therein described, to enforce payment of the taxes and penalties therein appearing against it, and shall be deemed the institution of such action, and the same shall operate as notice of the pendency thereof. The auditor shall verify the list by affidavit. The affidavit shall be substantially in the following form:

State of Minnesota)

) ss.

County of .....)

....., being by me first duly sworn, deposes, and says that ..he is the auditor of the county of .....; that ..he has examined the foregoing list, and knows the contents thereof; and that the same is true and correct.

Subscribed and sworn to before me this ..... day of ....., ...

History: *(2106) RL s 905; 1955 c 225 s 1; 1983 c 342 art 15 s 4; 1986 c 444; 1Sp1986 c 3 art 1 s 82; 1998 c 254 art 1 s 107*