84A.23 COUNTY AUDITOR TO CERTIFY TAX-DELINQUENT LANDS.

Subdivision 1. **First report.** As soon as practicable after the approval and acceptance of a project, the auditor of each county where the project is situated shall certify to the commissioner of management and budget a list of lands within the project, except lands within the boundaries of a city, that have been bid in for the state at the delinquent tax sale held in 1928 for the nonpayment of taxes or special drainage assessments and not redeemed or assigned to an actual purchaser. The certificate must contain:

(1) the legal description of each parcel of the lands;

(2) the amount of the principal and interest of delinquent drainage assessments, if any, or installments of assessments for all years before the date of the report against each parcel of land; and

(3) the amount of drainage assessments assessed against each parcel of land, that have been or are to be extended on the county tax rolls for collection with the taxes for 1927 and later years.

Subd. 2. **Supplemental reports.** On or before June 15 of each year after the report, the county auditor shall certify to the commissioner of management and budget a supplemental report giving the information contained in the original report covering the lands within each project bid in for the state at the annual tax sale of that year and not included in the previous reports.

Subd. 3. **Redemption or lien assignment; proceeds.** When redemption is made of any parcel of the land within a project that has been bid in for the state at a tax sale for taxes levied before April 25, 1931, or when tax liens on these lands are assigned to an actual purchaser, the county auditor shall report the fact to the commissioner of management and budget, and the county treasurer shall send the proceeds of the redemption or assignment to the commissioner of management and budget.

Subd. 4. **Drainage ditch bonds; reports.** (a) Immediately after a project is approved and accepted and then after each distribution of the tax collections on the June and November tax settlements, the county auditor shall certify to the commissioner of management and budget the following information relating to bonds issued to finance or refinance public drainage ditches wholly or partly within the projects, and the collection of assessments levied on account of the ditches:

(1) the amount of principal and interest to become due on the bonds before the next tax settlement and distribution;

(2) the amount of money collected from the drainage assessments and credited to the funds of the ditches; and

(3) the amount of the deficit in the ditch fund of the county chargeable to the ditches.

(b) On approving the certificate, the commissioner of management and budget shall issue a payment, payable out of the fund pertaining to the project, for the amount of the deficit in favor of the county.

(c) As to public drainage ditches wholly within a project, the amount of money paid to or for the benefit of the county under paragraph (b) must never exceed the principal and interest of the bonds issued to finance or refinance the ditches outstanding at the time of the passage and approval of sections 84A.20 to 84A.30, less money on hand in the county ditch fund to the credit of the ditches. The liabilities must be reduced from time to time by the amount of all payments of assessments after April 25, 1931, made by the owners of lands assessed before that date for benefits on account of the ditches.

(d) As to public drainage ditches partly within and partly outside a project, the amount paid from the fund pertaining to the project to or for the benefit of the county must never exceed a certain percentage of

bonds issued to finance and refinance the ditches so outstanding, less money on hand in the county ditch fund to the credit of the ditches on April 25, 1931. The percentage must bear the same proportion to the whole amount of these bonds as the original benefits assessed against lands within the project bear to the original total benefits assessed to the entire system of the ditches. This liability shall be reduced from time to time by the payments of all assessments extended after April 25, 1931, made by the owners of lands within the project of assessments for benefits assessed before that date on account of a ditch.

(e) The commissioner of management and budget may provide and prescribe forms for reports required by sections 84A.20 to 84A.30 and require any additional information from county officials that the commissioner of management and budget considers necessary for the proper administration of sections 84A.20 to 84A.30.

History: *(6452-4) 1931 c 407 s 4; 1973 c 123 art 5 s 7; 1973 c 492 s 14; 1986 c 444; 1987 c 229 art 1 s 1; 2003 c 112 art 2 s 10,50; 2009 c 101 art 2 s 109; 1Sp2019 c 10 art 3 s 15*