92.72 PAYMENT OF TAXES AND ASSESSMENTS.

Subdivision 1. **Cancellation of certificate of sale.** If the state acquires an interest in real property prior to the cancellation of a certificate of sale or upon completion of the cancellation process by advertisement or court order, the state must make provision to pay all taxes, interests, costs, penalties, and assessments. The commissioner of natural resources must request the certificate of sale vendee to make a good faith attempt to pay the debt. If the commissioner determines that the vendee is unwilling or unable to pay the debt, the commissioner may pay the debt and seek redress against the vendee.

Subd. 2. **Voluntary and involuntary reversions.** (a) If a grantee on a certificate of sale or state deed desires the state to exercise its reversionary interest in real property, the grantee must pay all real estate taxes, costs, interest, penalties, and assessments on the property prior to reversion.

(b) If a grantee on a certificate of sale or state deed breaches the contractual terms of the certificate or deed, the commissioner of natural resources must request the grantee to make a good faith attempt to pay all real estate taxes, costs, interest, penalties, and assessments on the property prior to reversion. If the commissioner determines that the grantee is unwilling or unable to pay the debt, the commissioner may pay the debt and seek redress against the grantee.

History: *1997 c 216 s 74*