279.001 PURPOSES; POLICY.

Laws pertaining to the processing of delinquent real estate taxes in this state respecting billing, delinquency, judgment, sale, forfeiture, and redemption create risks respecting the validity of the title of the state, or its successors in interest, arising out of the tax forfeiture process. It is the policy of the state of Minnesota that the body of law pertaining to the processing of delinquent real property taxes be liberally construed in favor of the state, its officers, agents, and its successors in interest, to accomplish the following:

(a) to promote the policy of unfettered marketability as expressed in section 284.28;

(b) to provide for uniform and reasonable notices to taxpayers and other interested parties with regard to:

(1) mailing of billing notices;

(2) notice of delinquency, judgment, and sale;

(3) notice of expiration of the redemption period; and

(c) to eliminate other potential defects or ambiguities as fetter the marketability of title held by the state, or its successors in interest.

History: *1983 c 342 art 15 s 1*