**281.17 PERIOD OF REDEMPTION.**

(a) Except for properties described in paragraphs (b) and (c), or properties for which the period of redemption has been limited under sections 281.173 and 281.174, the period of redemption for lands sold to the state at a tax judgment sale shall be three years from the date of sale to the state of Minnesota.

(b) The period of redemption for all lands located in a targeted community as defined in section 469.201, subdivision 10, except homesteaded lands as defined in section 273.13, subdivision 22, is one year from the date of sale.

(c) The period of redemption for all real property constituting a mixed municipal solid waste disposal facility that is a qualified facility under section 115B.39, subdivision 1, is one year from the date of the sale to the state of Minnesota.

(d) In determining the period of redemption, the county must use the property's classification and homestead classification for the assessment year on which the tax judgment is based. Any change in the property's classification or homestead classification after the assessment year on which the tax judgment is based does not affect the period of redemption.

**History:** *(2164-6) 1935 c 278 s 2; 1975 c 437 art 13 s 1; 1977 c 434 s 14; 1983 c 342 art 15 s 24; 1Sp1985 c 14 art 4 s 84; 1987 c 268 art 6 s 45; 1987 c 386 art 6 s 1; 1990 c 604 art 3 s 36; 1991 c 265 art 9 s 68; 1991 c 291 art 1 s 33; art 12 s 18; 1992 c 511 art 2 s 26; art 4 s 18; 1994 c 639 art 1 s 11; 1996 c 471 art 3 s 28; 1Sp2001 c 5 art 3 s 58; 2003 c 127 art 5 s 32; 2013 c 143 art 4 s 25; 2014 c 308 art 9 s 50; 1Sp2017 c 1 art 2 s 25*