282.341 REINSTATEMENT OF TAX-FORFEITED CERTIFICATE.

Subdivision 1. **Conditions.** Whenever a county auditor's certificate of the sale of tax-forfeited lands upon installments has been canceled for the failure to pay any of the deferred installments and interest or the current taxes, the purchaser having paid 50 percent or more of the purchase price, if such lands have not been sold or zoned so as to restrict the sale thereof, the said purchaser may reinstate such certificate by depositing with the county auditor all delinquent installments and interest due upon such certificate at the time of the cancellation thereof, those installments and interest that would have accrued in the absence of such cancellation, together with an amount equal to all unpaid taxes, penalties, interest, and costs up to the date of the cancellation thereof, and have an amount equal to the taxes and assessments that would have been levied and payable but for the cancellation of such certificates; such taxes shall be computed by the county auditor as in the case of omitted taxes that would have been assessed between the date of the cancellation of such certificate and the reinstatement thereof.

Subd. 2. **Recordation, payment, levy.** Thereupon the county auditor shall record the reinstatement and shall pay over to the county treasurer the amount deposited by the petitioner. If such reinstatement is made after January 2 the county auditor shall levy taxes for the year in which reinstatement is made on said land as in the case of omitted taxes.

History: *1945 c 98 s 1,2; 1979 c 50 s 37; 1986 c 444*