

CHAPTER 279

DELINQUENT REAL ESTATE TAXES

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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

279.01 DUE DATES; PENALTIES.

Subdivision 1. **Due dates; penalties.** (a) When the taxes against any tract or lot exceed \$100, one-half of the amount of tax due must be paid prior to May 16, and the remaining one-half must be paid prior to the following October 16. If either tax amount is unpaid as of its due date, a penalty is imposed at a rate of two percent on homestead property and four percent on nonhomestead property. If complete payment has not

been made by the first day of the month following either due date, an additional penalty of two percent on homestead property and four percent on nonhomestead property is imposed. Thereafter, for both homestead and nonhomestead property, on the first day of each subsequent month through December, an additional penalty of one percent for each month accrues and is charged on all such unpaid taxes provided that the penalty must not exceed eight percent in the case of homestead property, or 12 percent in the case of nonhomestead property.

(b) If the property tax statement was not postmarked prior to April 25, the first half payment due date in paragraph (a) shall be 21 days from the postmark date of the property tax statement, and all penalties referenced in paragraph (a) shall be determined with regard to the later due date.

(c) In the case of a tract or lot with taxes of \$100 or less, the due date and penalties as specified in paragraph (a) or (b) for the first half payment shall apply to the entire amount of the tax due.

(d) For commercial use real property used for seasonal residential recreational purposes and classified as class 1c or 4c, and on other commercial use real property classified as class 3a, provided that over 60 percent of the gross income earned by the enterprise on the class 3a property is earned during the months of May, June, July, and August, the first half payment is due prior to June 1. For a class 3a property to qualify for the later due date, the owner of the property must attach an affidavit to the payment attesting to compliance with the income requirements of this paragraph.

(e) This section applies to payment of personal property taxes assessed against improvements to leased property, except as provided by section 277.01, subdivision 3.

(f) A county may provide by resolution that in the case of a property owner that has multiple tracts or parcels with aggregate taxes exceeding \$100, payments may be made in installments as provided in this subdivision.

(g) The county treasurer may accept payments of more or less than the exact amount of a tax installment due. Payments must be applied first to the oldest installment that is due but which has not been fully paid. If the accepted payment is less than the amount due, payments must be applied first to the penalty accrued for the year or the installment being paid. Acceptance of partial payment of tax does not constitute a waiver of the minimum payment required as a condition for filing an appeal under section 278.03 or any other law, nor does it affect the order of payment of delinquent taxes under section 280.39.

Subd. 2. Abatement of penalty. (a) The county board may, with the concurrence of the county treasurer, delegate to the county treasurer the power to abate the penalty provided for late payment of taxes in the current year. Notwithstanding section 270C.86, if any county board so elects, the county treasurer may abate the penalty on finding that the imposition of the penalty would be unjust and unreasonable.

(b) The county treasurer shall abate the penalty provided for late payment of taxes in the current year if the property tax payment is delivered by mail to the county treasurer and the envelope containing the payment is postmarked by the United States Postal Service within one business day of the due date prescribed under this section, but only if the property owner requesting the abatement has not previously received an abatement of penalty for late payment of tax under this paragraph. If the envelope containing the payment does not contain a postmark of the United States Postal Service, or the postmark is illegible, proof of mailing within one business day of the due date may be provided by affidavit of the property owner requesting the abatement.

Subd. 3. Agricultural property. In the case of class 1b agricultural homestead, class 2a agricultural homestead property, class 2a agricultural nonhomestead property, and class 2b rural vacant land that is part

of an agricultural homestead, no penalties shall attach to the second one-half property tax payment as provided in this section if paid by November 15. Thereafter, penalties shall attach as provided in subdivision 1.

If the owner of class 1b agricultural homestead or class 2a agricultural property receives a consolidated property tax statement that shows only an aggregate of the taxes and special assessments due on that property and on other property not classified as class 1b agricultural homestead or class 2a agricultural property, the aggregate tax and special assessments shown due on the property by the consolidated statement will be due on November 15.

Subd. 4. Seasonal residential recreational property. In the case of class 4c seasonal residential recreational property not used for commercial purposes, penalties shall accrue and be charged on unpaid taxes at the times and at the rates provided in subdivision 1 for homestead property.

Subd. 5. Federal active service exception. In the case of a homestead property owned by an individual who is on federal active service, as defined in section 190.05, subdivision 5c, as a member of the National Guard or a reserve component, a four-month grace period is granted for complying with the due dates imposed by subdivision 1. During this period, no late fees or penalties shall accrue against the property. The due date for property taxes owed under this chapter for an individual covered by this subdivision shall be September 15 for taxes due on May 15, and February 15 of the following year for taxes due on October 15. A taxpayer making a payment under this subdivision must accompany the payment with a signed copy of the taxpayer's orders or form DD214 showing the dates of active service which clearly indicate that the taxpayer was in active service as a member of the National Guard or a reserve component on the date the payment was due. This grace period applies to all homestead property owned by individuals on federal active service, as herein defined, for all of that property's due dates which fall on a day that is included in the taxpayer's federal active service.

History: (2104) RL s 903; 1923 c 324; 1925 c 155 s 1; 1931 c 316 s 1; 1933 c 121 s 1; 1963 c 18 s 1; 1974 c 459 s 1; 1980 c 437 s 10; 1983 c 342 art 7 s 13; 1984 c 502 art 3 s 17; 1985 c 300 s 12; 1Sp1985 c 14 art 4 s 82; 1986 c 444; 1Sp1986 c 1 art 4 s 34,51; 1987 c 268 art 6 s 43; art 7 s 48; 1988 c 719 art 6 s 13,14; 1989 c 277 art 2 s 43,44; 1990 c 480 art 8 s 10; 1991 c 291 art 12 s 15,16; 1992 c 511 art 2 s 25; 1995 c 264 art 3 s 19,20; 1997 c 7 art 1 s 111; 2002 c 377 art 9 s 5; 2005 c 151 art 2 s 17; 2008 c 154 art 13 s 43; 2009 c 88 art 2 s 23; 2010 c 389 art 1 s 20; art 8 s 13; 2013 c 143 art 4 s 19,20; 1Sp2017 c 1 art 2 s 21-23

279.02 DUTIES OF COUNTY AUDITOR AND TREASURER.

Subdivision 1. Delinquent property; rates. On the first business day in January, of each year, the county treasurer shall return the tax lists on hand to the county auditor, who shall compare the same with the statements receipted for by the treasurer on file in the auditor's office and each tract or lot of real property against which the taxes, or any part thereof, remain unpaid, shall be deemed delinquent, and thereupon an additional penalty of two percent on the amount of the original tax remaining unpaid shall immediately accrue and thereafter be charged upon all such delinquent taxes; and any auditor who shall make out and deliver any statement of delinquent taxes without including therein the penalties imposed by law, and any treasurer who shall receive payment of such taxes without including in such payment all items as shown on the auditor's statement, shall be liable to the county for the amounts of any items omitted.

Subd. 2. Federal active service exception. Notwithstanding subdivision 1, a homestead property owned by an individual who is on federal active service, as defined in section 190.05, subdivision 5c, as a member

of the National Guard or a reserve component, shall not be deemed delinquent under this section if the due dates imposed under section 279.01 fall on a day in which the individual was on federal active service.

History: (2105) RL s 904; 1931 c 316 s 2; 1933 c 121 s 2; 1943 c 281 s 1; 1Sp1981 c 1 art 8 s 13; 1986 c 444; 2013 c 143 art 4 s 21

279.025 PAYMENT OF DELINQUENT PROPERTY TAXES, SPECIAL ASSESSMENTS.

Payment of delinquent property tax and related interest and penalties and special assessments shall be paid with United States currency or by check, money order, or electronic means, including, but not limited to, automated clearinghouse transactions and federal wires drawn on a bank or other financial institution in the United States.

History: 1992 c 592 s 5; 1993 c 375 art 3 s 38; 2010 c 389 art 1 s 21

279.03 INTEREST ON DELINQUENT PROPERTY TAXES.

Subdivision 1. **Interest calculation.** Section 549.09 applies with respect to judgments arising out of petitions for review filed pursuant to chapter 278.

Interest shall commence on the first day of January following the year in which the taxes become due, but the county treasurer need not calculate interest on unpaid taxes and penalties on the tax list returned to the county auditor pursuant to section 279.01.

If interest is payable for a portion of a year, the interest is calculated only for the months that the taxes or penalties remain unpaid, and for this purpose a portion of a month is deemed to be a whole month.

Subd. 1a. **Rate.** (a) Except as provided in paragraphs (b) and (c), interest on delinquent property taxes, penalties, and costs unpaid on or after January 1 is payable at the per annum rate determined in section 270C.40, subdivision 5. The maximum per annum rate is 14 percent if the rate specified under section 270C.40, subdivision 5, exceeds 14 percent. The rate is subject to change on January 1 of each year.

(b) If a person is the owner of one or more parcels of property on which taxes are delinquent, and the delinquent taxes are more than 25 percent of the prior year's school district levy, interest on the delinquent property taxes, penalties, and costs unpaid is payable at twice the rate determined under paragraph (a) for the year.

(c) A county board, by resolution, may establish an interest rate lower than the interest rate determined under paragraph (a).

Subd. 2. **Composite judgment.** (a) Except as provided in paragraph (b), amounts included in composite judgments authorized by section 279.37, subdivision 1, are subject to interest at the rate calculated under subdivision 1a. During each calendar year, interest shall accrue on the unpaid balance of the composite judgment from the time it is confessed until it is paid. The interest rate established at the time the judgment is confessed is fixed for the duration of that judgment.

(b) A confession of judgment covering any part of a parcel classified as 1a or 1b, and used as the homestead of the owner, is subject to interest at the rate provided in section 279.37, subdivision 2, paragraph (b). This paragraph does not apply to a relative homestead under section 273.124, subdivision 1, paragraph (c).

History: (2105-1) 1931 c 315; 1933 c 121 s 3; 1943 c 281 s 2,3; 1979 c 50 s 34; 1980 c 437 s 11; 1Sp1981 c 1 art 8 s 14; 1982 c 523 art 39 s 2; 1990 c 480 art 8 s 11,12; 1991 c 265 art 9 s 67; 1991 c 291

279.06 COPY OF LIST AND NOTICE.

Subdivision 1. **List and notice.** Within five days after the filing of such list, the court administrator shall return a copy thereof to the county auditor, with a notice prepared and signed by the court administrator, and attached thereto, which may be substantially in the following form:

State of Minnesota)
) ss.

County of)

District Court

..... Judicial District.

The state of Minnesota, to all persons, companies, or corporations who have or claim any estate, right, title, or interest in, claim to, or lien upon, any of the several parcels of land described in the list hereto attached:

The list of taxes and penalties on real property for the county of remaining delinquent on the first Monday in January,, has been filed in the office of the court administrator of the district court of said county, of which that hereto attached is a copy. Therefore, you, and each of you, are hereby required to file in the office of said court administrator, on or before the 20th day after the publication of this notice and list, your answer, in writing, setting forth any objection or defense you may have to the taxes, or any part thereof, upon any parcel of land described in the list, in, to, or on which you have or claim any estate, right, title, interest, claim, or lien, and, in default thereof, judgment will be entered against such parcel of land for the taxes on such list appearing against it, and for all penalties, interest, and costs. Based upon said judgment, the land shall be sold to the state of Minnesota on the second Monday in May,

Inquiries as to the proceedings set forth above can be made to the county auditor of county whose address is

(Signed)

Court Administrator of the District Court of the

County of

(Here insert list.)

The notice must contain a narrative description of the various periods to redeem, specified in sections 281.17, 281.173, and 281.174, information about property tax relief programs that the property owner may be eligible for, including the property tax refund program under chapter 290A and the senior citizens' property tax deferral program under chapter 290B, and where further information about unencumbered interest in the property may be obtained. The notice must be made in the manner prescribed by the commissioner of revenue under subdivision 2. The commissioner of revenue must make the form available in multiple languages on the Department of Revenue's website. Counties must post these forms on their county website.

The list referred to in the notice shall be substantially in the following form:

List of real property for the county of, on which taxes remain delinquent on the first Monday in January,

Town of (Fairfield),

Township (40), Range (20),

Names (and Current Filed
Addresses) for the Taxpayers
and Fee Owners and in
Addition Those Parties Who
Have Filed Their Addresses
Pursuant to section 276.041

	Subdivision of Section	Section	Tax Parcel Number	Total Tax and Penalty
				\$ cts.
John Jones (825 Fremont Fairfield, MN 55000)	S.E. 1/4 of S.W. 1/4	10	23101	2.20
Bruce Smith (2059 Hand Fairfield, MN 55000) and Fairfield State Bank (100 Main Street Fairfield, MN 55000)	That part of N.E. 1/4 of S.W. 1/4 desc. as follows: Beg. at the S.E. corner of said N.E. 1/4 of S.W. 1/4; thence N. along the E. line of said N.E. 1/4 of S.W. 1/4 a distance of 600 ft.; thence W. parallel with the S. line of said N.E. 1/4 of S.W. 1/4 a distance of 600 ft.; thence S. parallel with said E. line a distance of 600 ft. to S. line of said N.E. 1/4 of S.W. 1/4; thence E. along said S. line a distance of 600 ft. to the point of beg.	21	33211	3.15

As to platted property, the form of heading shall conform to circumstances and be substantially in the following form:

City of (Smithtown)

Brown's Addition, or Subdivision

Names (and Current Filed
Addresses) for the Taxpayers
and Fee Owners and in
Addition Those Parties Who
Have Filed Their Addresses
Pursuant to section 276.041

	Lot	Block	Tax Parcel Number	Total Tax and Penalty
				\$ cts.

John Jones (825 Fremont Fairfield, MN 55000)	15	9	58243	2.20
Bruce Smith (2059 Hand Fairfield, MN 55000) and Fairfield State Bank (100 Main Street Fairfield, MN 55000)	16	9	58244	3.15

The names, descriptions, and figures employed in parentheses in the above forms are merely for purposes of illustration.

The name of the town, township, range or city, and addition or subdivision, as the case may be, shall be repeated at the head of each column of the printed lists as brought forward from the preceding column.

Errors in the list shall not be deemed to be a material defect to affect the validity of the judgment and sale.

Subd. 2. Form of list and notice. Notwithstanding the provisions of subdivision 1, the commissioner of revenue shall prescribe the form of the list and notice required under subdivision 1. The form shall contain the information required under subdivision 1, but shall be organized and presented in a manner easily read and understood. The print must be easily read and contain standard use of capital and lowercase letters. The court administrator shall use the form prescribed by the commissioner for purposes of this section. The notices published and mailed by the county auditor must also be in the form prescribed by the commissioner.

History: (2107) *RL s 906; 1973 c 123 art 5 s 7; 1983 c 342 art 15 s 5; 1Sp1985 c 14 art 4 s 83; 1986 c 444; 1Sp1986 c 1 art 4 s 35; 1Sp1986 c 3 art 1 s 82; 1987 c 268 art 6 s 44; 1990 c 604 art 10 s 10; 1991 c 291 art 12 s 17; 1996 c 471 art 3 s 26; 1998 c 254 art 1 s 107; 2003 c 127 art 5 s 31; 2013 c 143 art 17 s 13; 2024 c 127 art 70 s 2*

279.07 PUBLICATION, BIDS.

Prior to the day on which the county board designates a newspaper for the publication of the notice and list, any publisher or proprietor of a legal newspaper, as defined by law, may file with the county auditor an offer to publish such notice and list in such paper, stating the rate charged for making such publication. The board may in its discretion receive offers presented to it at any time prior to the time when designation is made.

History: (2108) *RL s 907; 1941 c 400 s 1; 1951 c 505 s 1; 1957 c 443 s 2; 1984 c 543 s 9; 1986 c 444*

279.08 NEWSPAPER, DESIGNATION.

At their annual meeting in January, and prior to the designation, the county board shall open, examine, and consider all offers for publication filed or presented as provided in section 279.07, and shall thereupon award the publication of the notice and list to the publisher or proprietor of the newspaper whose offer is found to be the lowest. The board may reject any offer, if in its judgment the public interest so requires, and thereupon designate a newspaper without regard to any rejected offer. In counties now or hereafter having a population of 450,000 or more, the board shall designate a daily newspaper of general circulation throughout such county. If no such daily newspaper submits a bid at the rate herein provided, the board may designate a weekly newspaper of general circulation throughout the county. In any county in which there is no legal newspaper, the board shall designate any such newspaper printed in the judicial district in which the county

is situated, and circulating in the county. Every such designation shall be by resolution, which shall be substantially in the following form:

"Resolved, that (here state the name of the newspaper) is hereby designated by the county board of the county of as the newspaper in which the notice and list of the real estate remaining delinquent on the first Monday of January,, shall be published."

A copy of the resolution certified by the auditor shall be filed with the court administrator of the district court. If, for any reason, the board fails to designate a newspaper, or the proprietor of the newspaper fails to give the required bond, the auditor shall thereupon designate the same in writing and immediately file such writing in the auditor's office and a certified copy thereof with such court administrator.

History: (2109) *RL s 908; 1911 c 5 s 1; 1941 c 400 s 1; 1951 c 505 s 2; 1957 c 443 s 3; 1984 c 543 s 10; 1986 c 444; 1Sp1986 c 3 art 1 s 82; 1998 c 254 art 1 s 107*

279.09 PUBLICATION OF NOTICE AND LIST.

The county shall cause the notice and list of delinquent real property to be published once in each of two weeks in the newspaper designated, the first publication of which shall be made on or before March 20 immediately following the filing of such list with the court administrator of the district court, and the second not less than two weeks later. The county shall deliver the list to the newspaper designated at least ten days before the date upon which the list is to be published for the first time. Not less than five days before the second publication, the county shall submit a revised list to the newspaper. A taxpayer who has paid delinquent taxes since the first publication must be removed by the county from the second publication.

History: (2110) *RL s 909; 1955 c 224 s 1; 1Sp1986 c 3 art 1 s 82; 2004 c 182 s 1*

279.091 MAILING OF NOTICE AND LIST; FAILURE TO MAIL.

On or before March 20 immediately following the filing of such list with the court administrator of district court, the county auditor shall cause the notice and the pertinent portion of the list of delinquent real property to be mailed to all real property taxpayers and in addition those parties who have filed their addresses pursuant to section 276.041. Failure to mail the notice and the pertinent portions of the list shall not be deemed to be a material defect to affect the validity of the judgment and sale.

History: *1983 c 342 art 15 s 6; 1Sp1986 c 3 art 1 s 82*

279.092 PUBLICATION AND RELATED COSTS.

The county shall assess a service fee of the amount determined by the county board as reasonably necessary to recover all costs incurred, against each parcel included in the delinquent tax list filed pursuant to section 279.05. The unpaid fees shall constitute a lien against the property in the manner provided in section 272.31 for unpaid taxes. When the fee is collected, the general revenue fund of the county shall be credited to defray costs incurred by the county auditor and the court administrator of district court to prepare and publish the delinquent tax list and to enter judgment if no answer is filed.

History: *1983 c 342 art 15 s 7; 1Sp1986 c 3 art 1 s 82; 2004 c 182 s 2*

279.10 PUBLICATION CORRECTED.

Immediately after preparing forms for printing such notice and list, and at least five days before the first day for the publication thereof, every publisher shall furnish proof of the proposed publication to the county auditor for correction. When the copy has been corrected, the auditor shall return it to the printer, who shall

publish it as corrected. On the first day on which the notice and list are published, the publisher shall mail a copy of the newspaper containing the notice and list to the auditor. If during the publication of the notice and list, or within ten days after the last publication thereof, the auditor discovers that the publication contains an error, the auditor shall direct the publisher to publish the correct information for an additional period of two weeks. The auditor does not have to direct the publisher to republish the entire list. The publisher, if not neglectful, is entitled to compensation as allowed by law for publication of the corrected information, but shall receive no further compensation if the republication is necessary by reason of the neglect of the publisher.

History: (2111) RL s 910; 1986 c 444; 2009 c 88 art 2 s 24

279.11 MS 1980 [Repealed, 1Sp1981 c 1 art 8 s 19]

279.12 CERTIFICATE BEFORE PAYMENT.

Before being entitled to the fees for publishing such notice and list, the publisher shall obtain from the county attorney and file with the county auditor a certificate that the publication was made according to law, and any auditor paying for such publication without such certificate being filed shall be liable to the county for the amount so paid. If there be no county attorney, or if upon application the county attorney refuses to give such certificate, the publisher may apply to the attorney general, on five days' notice to the county auditor and to the county attorney, if any, of such application; and, on filing with the auditor the certificate of the attorney general that such publication was made according to law, the auditor shall issue a warrant for the payment of such fees.

History: (2113) *RL s 912; 1986 c 444*

279.13 AFFIDAVIT OF PUBLICATION.

The owner, publisher, manager, or lead supervisor in the printing office of the newspaper in which such notice and list have been published shall forthwith make and file with the court administrator of the district court an affidavit of such publication, stating the days on which such publication was made. The publication may be made in such newspaper, or partly therein and partly in a supplement issued therewith. The affidavit shall be substantially in the following form:

State of Minnesota)
) ss.

County of)

....., being first duly sworn, deposes and says that ..he is the (here state whether affiant is owner, publisher, manager, or lead supervisor) of (here state name of newspaper), in which was printed the notice and list of real estate remaining delinquent in county on the first Monday of January,; that the notice and list were duly printed and published in the newspaper on each of the following days: On (day of week), the day of,, and (day of week), the day of,; and that each of the days on which the notice and list were so published was the usual and regular day of the issuance and publication of the newspaper.

.....

land is exempt from taxation, in which cases the judgment shall be prima facie evidence only of its regularity and validity.

History: (2117) *RL s 916; 1983 c 342 art 15 s 11; 1986 c 444; ISp1986 c 3 art 1 s 82; 1998 c 254 art 1 s 107; 2014 c 308 art 9 s 41*

279.17 PROCEEDINGS ON ANSWER.

If answers be filed within the time hereinbefore prescribed, the issues raised thereby shall stand for trial at any general term of the district court in the county where such proceedings are pending in session when the time to file answers shall expire, or, if the court be not then in session, then at the next general or special term appointed to be held in such county; and, if no such term be appointed to be held within 30 days thereafter, then the same shall be brought to trial at any general term appointed to be held within the judicial district, upon ten days' notice. The county attorney of the county in which such taxes are levied shall take charge of and prosecute such proceedings, but the county board may employ any other attorney to assist the county attorney. At the term at which the proceedings come on for trial, they shall take precedence of all other business before the court. The court shall, without delay and summarily, hear and determine the objections or defenses made by the answers, and shall direct judgment accordingly, and in the trial thereof shall disregard all technicalities and matters of form not affecting the substantial merits.

History: (2118) *RL s 917; 1986 c 444*

279.18 JUDGMENT.

If, after hearing, the court sustain the taxes and penalties, in whole or in part, against any parcel of land, judgment shall be rendered against the same for the amount as to which such taxes and penalties shall be sustained, with costs and disbursements, and interest at one percent per month from and after the expiration of the 20 days named in the published notice, unless the court otherwise direct. The judgment may be substantially in the form prescribed in cases where no answer is filed, except that, in addition, it shall state that it was rendered after answer and trial; and after the description of each parcel shall be stated the name of the person answering as to the same. If the court sustain the defense or objection as to any parcel, the judgment shall discharge such parcel from the taxes in such list charged against it, or from such portion of such taxes as to which the defense or objection is sustained, and from all penalties. If such defense or objection is not sustained for the entire amount of taxes charged against any parcel, judgment shall be rendered against the same for the amount as to which the defense or objection is not sustained. The court may, in its discretion, award disbursements for or against either party.

History: (2119) *RL s 918*

279.19 APPLICATION FOR JUDGMENT.

If all provisions of law in relation to assessment and levy of taxes have been complied with, of which the list so filed with the court administrator shall be prima facie evidence, judgment shall be rendered for such taxes and the penalties and costs. No omission of any of the things by law provided in relation to such assessment and levy, or of anything required by any officer to be done prior to the filing of the list with the court administrator, shall be a defense or objection to the taxes appearing upon any parcel of land, unless it be also made to appear to the court that such omission has resulted to the prejudice of the party objecting, and that the taxes thereon have been partially, unfairly, or unequally assessed, or that such parcel has been assessed and taxed at a valuation greater than its real and actual value, in which case, but no other, the court may reduce the amount of taxes thereon, and give judgment accordingly. It shall always be a defense, when

made to appear by answer and proofs, that the taxes have been paid, or that the property was not subject to taxation.

History: (2120) *RL s 919; 1Sp1986 c 3 art 1 s 82*

279.20 PAPERS FILED BY CLERK.

The court administrator shall attach together and file the list, notice, affidavit of publication, affidavit of mailing, one copy of the newspaper and supplement, if any, in which the notice and list were published, all answers, all orders made in the proceedings, and all affidavits and other papers filed in the course thereof.

History: (2121) *RL s 920; 1983 c 342 art 15 s 12; 1Sp1986 c 3 art 1 s 82*

279.21 APPEAL.

The orders and judgment of the district court are subject to review as in other civil cases. As soon as the appeal is decided, the clerk of the appellate courts shall enter the proper order and transmit a certified copy of it to the court administrator of the district court. The appeal shall not prevent the entry of judgment in the district court, or the sale of any parcel of land pursuant to the judgment, unless at the time of taking the appeal a bond is filed with the court administrator of the district court, with sureties, in an amount to be approved by the judge, conditioned for the payment of the amount for which the judgment shall be rendered, and the penalties and costs allowed by law, if the decision of the district court is affirmed.

History: (2122) *RL s 921; 1983 c 247 s 120; 1Sp1986 c 3 art 1 s 82*

279.22 OPENING AND VACATING OF TAX JUDGMENTS.

The court wherein any tax judgment is entered may, at any time, upon satisfactory proof, vacate and set aside such judgment on the ground that the tax in question was paid before judgment was rendered, or that the land in question was not subject to taxation. Application to open such judgment may be summary, upon such notice to the purchaser and county auditor as the court may direct; and, if a defense is allowed to be interposed, the case shall proceed in all respects as in defended cases.

History: (2123) *RL s 922; 1939 c 311*

279.23 COPY OF JUDGMENT TO COUNTY AUDITOR.

When any real estate tax judgment is entered, the court administrator shall deliver to the county auditor a certified copy of such judgment.

History: (2124) *RL s 923; 1Sp1986 c 3 art 1 s 82; 2014 c 308 art 9 s 42*

279.24 MS 1982 [Repealed, 1983 c 342 art 15 s 39]

279.25 PAYMENT BEFORE JUDGMENT.

Before sale any person may pay the amount adjudged against any parcel of land. If payment is made before entry of judgment, and the delinquent list has been filed with the court administrator, the county auditor shall immediately certify such payment to the court administrator, who shall note the same on such delinquent list; and all proceedings pending against such parcel shall thereupon be discontinued. If payment is made after judgment is entered and before sale, the auditor shall certify such payment to the clerk, who,

upon production of such certificate and the payment of a fee of ten cents, shall enter satisfaction of the judgment against the same. The auditor shall make proper records of all payments made under this section.

History: (2126) *RL s 925; 1986 c 444; 1Sp1986 c 3 art 1 s 82; 2014 c 308 art 9 s 43*

279.32 MS 2012 [Repealed, 2014 c 308 art 9 s 94]

279.33 CANCELLATION OF CERTIFICATES OF FORFEITURE FOR LANDS WHICH WERE EXEMPT.

Where a certificate of forfeiture required by section 281.23, subdivision 9, describing lands which were exempt from taxation under the laws of the United States in the year upon which the supposed forfeiture is based, or which describes lands that were owned by the state of Minnesota, or some department or subdivision thereof, at the time the supposed forfeiture took place or lands which, because of defective service of the notice of forfeiture or other reason, the title thereto did not in fact forfeit to the state, has been erroneously recorded or filed, such forfeiture may be set aside and such certificate may be canceled as to any such lands in the manner provided in section 279.34.

History: (2164-12a) *1939 c 312 s 1; 1941 c 441 s 1; 1947 c 279 s 1; 2011 c 76 art 1 s 43*

279.34 APPLICATION BY OWNER.

The owner at the time of forfeiture or someone authorized to act in the owner's behalf shall file an application for cancellation with the county auditor submitting therewith a statement of the facts of the case and satisfactory proof that the supposed forfeiture was erroneous upon one or more of the grounds stated in section 279.33. Such application may be made by the county auditor when the auditor has knowledge of the facts. Such application shall be considered by the county board and the county auditor as in the case of application under section 270C.86, and shall thereafter be submitted to the commissioner of revenue with the recommendation of the county board and the county auditor. The commissioner of revenue shall consider the application and on determining that the supposed forfeiture was erroneous upon such grounds shall order the county auditor to record and file in the manner in which the original certificate of forfeiture was recorded and filed a certificate of cancellation, specifically describing the land which did not in fact forfeit, which shall refer to the original certificate, the provisions of sections 279.33 and 279.34, and the proceedings taken pursuant thereto, and state that the original certificate is void, as to such lands, upon the grounds so determined. Upon compliance with such order by the county auditor, the supposed forfeiture and original certificate thereof, as to lands included therein but which the commissioner found by order did not in fact forfeit, shall be void. Unless exempt, the lands affected by such cancellation shall be deemed to have been subject to taxation as if the supposed forfeiture had not occurred, and all taxes and assessments which have been canceled or omitted be reinstated or levied and assessed as in the case of omitted taxes, as the case may require.

History: (2164-12b) *1939 c 312 s 2; 1941 c 441 s 2; 1947 c 279 s 2; 1973 c 582 s 3; 1986 c 444; 2005 c 151 art 2 s 17*

279.35 MS 1961 [Repealed, 1965 c 45 s 73]

279.36 MS 1961 [Repealed, 1965 c 45 s 73]

279.37 CONFESSION OF JUDGMENT FOR DELINQUENT TAXES.

Subdivision 1. **Composition into one item.** Delinquent taxes upon any parcel of real estate may be composed into one item or amount by confession of judgment at any time prior to the forfeiture of the parcel

of land to the state for taxes, for the aggregate amount of all the taxes, costs, penalties, and interest accrued against the parcel, as provided in this section. Taxes upon property which, for the previous year's assessment, was classified as mineral property, employment property, or commercial or industrial property are only eligible to be composed into any confession of judgment under this section as provided in subdivision 1a. Delinquent taxes for property that has been reclassified from 4bb to 4b under section 273.1319 may not be composed into a confession of judgment under this subdivision. Delinquent taxes on unimproved land are eligible to be composed into a confession of judgment only if the land is classified under section 273.13 as homestead, agricultural, rural vacant land, or managed forest land, in the previous year or is eligible for installment payment under subdivision 1a. The entire parcel is eligible for the ten-year installment plan as provided in subdivision 2 if 25 percent or more of the market value of the parcel is eligible for confession of judgment under this subdivision.

Subd. 1a. **Class 3a property.** (a) The delinquent taxes upon a parcel of property which was classified class 3a for the previous year's assessment shall be eligible to be composed into a confession of judgment with the approval of the county auditor. Property qualifying under this subdivision shall be subject to the same provisions as provided in this section except as provided in paragraphs (b) to (f).

(b) Current year taxes and penalty due at the time the confession of judgment is entered must be paid.

(c) The down payment must include all special assessments due in the current tax year, all delinquent special assessments, and 20 percent of the ad valorem tax, penalties, and interest accrued against the parcel. The balance remaining is payable in four equal annual installments. A municipality as defined in section 429.011, cities of the first class, and other special assessment authorities, that have certified special assessments against any parcel of property, may, through resolution, waive the requirement of payment of all current and delinquent special assessments at the time the confession is entered. If the municipality, city, or authority grants the waiver, 100 percent of all current year taxes, special assessments, and penalties due at the time, along with 20 percent of all delinquent taxes, special assessments, penalties, interest, and fees, must be paid. The balance remaining shall be subject to and included in the installment plan.

(d) When there are current and delinquent special assessments certified and billed against a parcel, the assessment authority or municipality as defined in section 429.011 may abate under section 375.192, subdivision 2, all special assessments and the penalty and interest affiliated with the special assessments, and reassess the special assessments, penalties, and interest accrued thereon, under section 429.071, subdivision 2. The municipality shall notify the county auditor of its intent to reassess as a precondition to the entry of the confession of judgment. Upon the notice to abate and reassess, the municipality shall, through resolution, notify the county auditor to remove all current and delinquent special assessments and the accrued penalty and interest on the special assessments, and the payment of all or a portion of the current and delinquent assessments shall not be required as part of the down payment due at the time the confession of judgment is entered in accordance with paragraph (c).

(e) The amounts entered in judgment bear interest at the rate provided in section 279.03, subdivision 1a, commencing with the date the judgment is entered. The interest rate is subject to change each year on the unpaid balance in the manner provided in section 279.03, subdivision 1a.

(f) The county auditor may require conditions on properties including, but not limited to, environmental remediation action plan requirements, restrictions, or covenants when considering a request for approval of eligibility for composition into a confession of judgment for delinquent taxes upon a parcel of property which was classified class 3a for the previous year's assessment.

Subd. 1b. **Conditions.** The county auditor may offer on a voluntary basis financial literacy counseling as part of entering into a confession of judgment. The county auditor may fund the financial literacy counseling using the fee in subdivision 8. The counseling shall not be at taxpayer expense.

Subd. 2. **Installment payments.** (a) The owner of any such parcel, or any person to whom the right to pay taxes has been given by statute, mortgage, or other agreement, may make and file with the county auditor of the county in which the parcel is located a written offer to pay the current taxes each year before they become delinquent, or to contest the taxes under chapter 278 and agree to confess judgment for the amount provided, as determined by the county auditor. By filing the offer, the owner waives all irregularities in connection with the tax proceedings affecting the parcel and any defense or objection which the owner may have to the proceedings, and also waives the requirements of any notice of default in the payment of any installment or interest to become due pursuant to the composite judgment to be so entered. Unless the property is subject to subdivision 1a, with the offer, the owner shall (i) tender one-tenth of the amount of the delinquent taxes, costs, penalty, and interest, and (ii) tender all current year taxes and penalty due at the time the confession of judgment is entered. In the offer, the owner shall agree to pay the balance in nine equal installments, with interest as provided in section 279.03, payable annually on installments remaining unpaid from time to time, on or before December 31 of each year following the year in which judgment was confessed.

(b) For property which qualifies under section 279.03, subdivision 2, paragraph (b), each year the commissioner shall set the interest rate for offers made under paragraph (a) at the greater of five percent or the prime rate charged by banks during the six-month period ending on September 30 of that year, rounded to the nearest full percent, provided that the rate must not exceed the maximum annum rate specified under section 279.03, subdivision 1a. The rate of interest becomes effective on January 1 of the immediately succeeding year. The commissioner's determination under this subdivision is not a rule subject to the Administrative Procedure Act in chapter 14, including section 14.386. If a default occurs in the payments under any confessed judgment entered under this paragraph, the taxes and penalties due are subject to the interest rate specified in section 279.03.

For the purposes of this subdivision:

(1) the term "prime rate charged by banks" means the average predominant prime rate quoted by commercial banks to large businesses, as determined by the Board of Governors of the Federal Reserve System; and

(2) "default" means the cancellation of the confession of judgment due to nonpayment of the current year tax or failure to make any installment payment required by this confessed judgment within 60 days from the date on which payment was due.

(c) The interest rate established at the time judgment is confessed is fixed for the duration of the judgment. By October 15 of each year, the commissioner of revenue must determine the rate of interest as provided under paragraph (b) and, by November 1 of each year, must certify the rate to the county auditor.

(d) A qualified property owner eligible to enter into a second confession of judgment may do so at the interest rate provided in paragraph (b).

(e) Repurchase agreements or contracts for repurchase for properties being repurchased under section 282.261 are not eligible to receive the interest rate under paragraph (b).

(f) The offer must be substantially as follows:

"To the court administrator of the district court of county, I,, am the owner of the following described parcel of real estate located in county, Minnesota:

..... Upon that real estate there are delinquent taxes for the year, and prior years, as follows: (here insert year of delinquency and the total amount of delinquent taxes, costs, interest, and penalty). By signing this document I offer to confess judgment in the sum of \$..... and waive all irregularities in the tax proceedings affecting these taxes and any defense or objection which I may have to them, and direct judgment to be entered for the amount stated above, minus the sum of \$....., to be paid with this document, which is one-tenth or one-fifth of the amount of the taxes, costs, penalty, and interest stated above. I agree to pay the balance of the judgment in nine or four equal, annual installments, with interest as provided in section 279.03, payable annually, on the installments remaining unpaid. I agree to pay the installments and interest on or before December 31 of each year following the year in which this judgment is confessed and current taxes each year before they become delinquent, or within 30 days after the entry of final judgment in proceedings to contest the taxes under chapter 278.

Dated,"

Subd. 3. Notice and recording of offer and confession of judgment. Upon the receipt of the offer and payment of the sum required, the auditor shall notify the county board of the offer. The auditor shall record it and shall file the offer and confession of judgment with the court administrator of the district court of the county who is directed to enter judgment in accordance with the offer.

Subd. 4. Judgment in rem; redemption period computation. The auditor shall immediately deliver to the treasurer the initial payments received by the auditor. The judgment so rendered shall not constitute a personal judgment against the party or parties therein and shall be a judgment in rem. For the purpose of computing the applicable period of redemption pursuant to section 281.17, lands included in a confession of judgment will be deemed to be sold to the state at the first tax judgment sale following the entry of judgment.

Subd. 5. Suspension of proceedings; satisfaction of judgment. Upon the entry of said judgment, all the interest on the taxes embraced within said judgment shall be waived, except as herein provided, and further proceedings shall be suspended on any judgment for taxes embraced in said confessed judgment as long as no default exists. Upon the payment in full of the amounts required to be paid under the confessed judgment, except the then current taxes not yet delinquent, the original judgment shall be satisfied.

Subd. 6. Notice of payment due. The county auditor shall give notice by mail not later than November 30 of each year to the person or persons making such confession of judgment at the address given therein of the payment due under the confession on the following December 31. If the county auditor has not received the installment payment by December 31, the auditor shall give notice by certified mail at the last known address of the person making the confession of judgment, without regard to the county or state of the person's residency. This notice shall state that the property shall be subject to the tax forfeiture laws if payment is not made within 60 days from the preceding December 31. Failure to send or receive the notice shall not operate to postpone any payment or excuse any default under the confession of judgment. Proof of such mailing shall be made by the certificate of the auditor filed in the auditor's office.

Subd. 7. Payment of deferred installment; distribution. The county auditor's statement and county treasurer's receipt issued for payment of a deferred installment, as herein provided for, shall not read for any specific year's taxes, but shall read for partial or full release of judgment, as the case may be, and shall show the year that such judgment was entered. In distributing the taxes collected in this manner, the county auditor shall apply the same in the inverse order to that in which such taxes were levied. All penalties and interest

collected under the provisions of this section shall be apportioned by the county auditor in accordance with section 276.131. A duplicate treasurer's receipt for payment of a deferred installment, as hereinafter provided, shall be delivered to the court administrator of the district court, and the court administrator of the district court shall credit the amount so paid upon the judgment entered.

Subd. 8. **Fees.** The party or parties making such confession of judgment shall pay the county auditor a fee as set by the county board to defray the costs of processing the confession of judgment and making the annual billings required. Fees as set by the county board shall be in lieu of the fees provided for in section 357.021 and shall be processed by the county and credited to the general revenue fund of the county.

Subd. 9. **Applicability; default.** This section shall not apply to any parcel of land which has become or hereafter may become the absolute property of the state in fee or in trust under the provisions of any law declaring a forfeiture of lands to the state for taxes. Failure to make any payment required by this confessed judgment within 60 days from the date on which payment was due shall constitute a default. In the event of default occurring in the payments to be made under any confessed judgment entered pursuant hereto, the interest waived under the terms of subdivision 5 shall be reinstated and the lands described in such confessed judgment shall thereupon be subject to forfeiture according to the provisions of law applicable thereto.

Subd. 10. **No more than two confessions of judgment allowed.** Not more than two confessions of judgment and agreement to pay in installments under this section affecting the same taxes or any portion thereof may be made by or on behalf of any owner of any particular right, title, interest in, or lien upon, any given parcel of land, or the owner's heirs, representatives, or assigns.

Subd. 11. **Not applicable if shortened redemption period.** This section shall not apply in cases where the redemption period has been shortened under sections 281.173 and 281.174.

History: 1945 c 121 s 1-7; 1975 c 339 s 8; 1980 c 437 s 12; 1Sp1981 c 1 art 2 s 16; 1982 c 523 art 39 s 3,4; 1984 c 502 art 3 s 18,19; 1Sp1985 c 14 art 20 s 7-11; 1986 c 444; 1Sp1986 c 3 art 1 s 82; 1989 c 277 art 2 s 45; 1990 c 480 art 8 s 13; 1992 c 511 art 4 s 17; 1993 c 375 art 10 s 12; 1994 c 416 art 1 s 35; 1996 c 471 art 3 s 27; 1998 c 254 art 1 s 107; 1999 c 243 art 13 s 2-4; 2008 c 154 art 2 s 21; 2010 c 389 art 8 s 14; 2011 c 116 art 1 s 2; 2013 c 143 art 4 s 22,23; 2014 c 308 art 2 s 13; art 9 s 44; 1Sp2017 c 1 art 2 s 24; 1Sp2025 c 13 art 2 s 11