280.385 ACQUISITION OF TAX-DELINQUENT LAND BEFORE FORFEITURE.

Subdivision 1. **Conveyance accepted.** Whenever any lands have been bid in for the state for delinquent taxes at any tax judgment sale, the county board of the county in which such lands are situated may, in its discretion, with the consent first obtained of the governing body of the city or town in which such lands are situated, accept a conveyance from the owner thereof to the state; provided that the county attorney finds that such owner has good title to such lands and that they are free and clear of all encumbrances except taxes.

Subd. 2. **To have same status as tax-forfeited lands.** Upon conveyance of title to the state, such lands shall have the status of lands absolutely forfeited to the state for taxes, and shall be subject to all applicable provisions of law as if they had become so forfeited at the date of acceptance of the conveyance by the county board.

Subd. 3. **Procedure if title fails.** If the title of the state under such conveyance should for any reason be finally adjudged void or subject to any encumbrance, the county auditor, upon the filing in the auditor's office of a certified copy of such judgment, shall reinstate all taxes, penalties, and interest which were a lien upon said lands at the time such conveyance was made, and shall assess as omitted the taxes for the years subsequent thereto. Such lands shall thereupon be subject to forfeiture or other proceedings upon such taxes as provided by law as if no conveyance to the state had been made.

History: *1943 c 327; 1973 c 123 art 5 s 7; 1983 c 342 art 15 s 17; 1986 c 444*