282.301 RECEIPTS FOR PAYMENTS; CERTIFICATION BY COUNTY AUDITOR.

When any sale has been made under sections 282.005, 282.012, and 282.241 to 282.324, the purchaser shall receive from the county auditor at the time of repurchase a receipt, in such form as may be prescribed by the attorney general. When the purchase price of a parcel of land shall be paid in full, the following facts shall be certified by the county auditor to the commissioner of revenue of the state of Minnesota: the description of land and the date when the final installment of the purchase price was paid.

History: *1945 c 296 s 7; 1973 c 582 s 3; 1983 c 342 art 15 s 36; 1985 c 300 s 15; 1986 c 444; 1994 c 416 art 1 s 39; 2005 c 151 art 5 s 36; 2021 c 7 s 1; 2024 c 127 art 70 s 8*