

FACTS YOU SHOULD KNOW BEFORE BUYING LANDS  
FORFEITED TO THE STATE OF MINNESOTA  
FOR NON-PAYMENT OF TAXES

**Public Sales:** All tax forfeited lands are appraised and offered at a public sale and sold to the highest bidder. A minimum bid acceptable is placed on the property.

**Conditions:** Sales are subject to existing leases, if any; to building restrictions appearing on record at the time of forfeiture, to easements obtained by any governmental subdivision or agency thereof for any public purpose; to all applicable laws and ordinances; and to the condition that the appraised value does not represent a basis for future taxes.

**Local improvements** constructed but not yet assessed must be assumed by the purchaser. Reassessment of canceled improvement assessments may be made in accordance with Minnesota Statutes reading, in part, as follows:

M.S. 429.071, Subd. 4 REASSESSMENT, TAX FORFEITED LAND. When a parcel of tax forfeited land is returned to private ownership and the parcel is benefited by an improvement for which special assessments were cancelled because of the forfeiture, the municipality that made the improvement may, upon notice and hearing as provided for the original assessment, make a reassessment or a new assessment as to the parcel in an amount equal to the amount unpaid on the original assessment.

M.S. 435.23 ASSESSMENT OR REASSESSMENT OF TAX FORFEITED LANDS RETURNED TO PRIVATE OWNERSHIP. Any municipality, political subdivision, or other public authority may make a reassessment or new assessment pursuant to Section 1, 429.071, notwithstanding that the original assessment may have been made pursuant to other general law or a special law.

M.S. 444.076 FEES AND CHARGES FOR TAX FORFEITED LANDS RETURNED TO PRIVATE OWNERSHIP. When tax forfeited land is returned to private ownership and the land is benefited by a public improvement for which special assessments were cancelled because of the forfeiture, the municipality or other public authority that made the improvement may impose fees or charges for the use or availability of the improvement or for connections therewith in an amount not to exceed the amount remaining unpaid on the cancelled assessment. The municipality may make the fees or charges a charge against the owner, lessee, occupant, or all of them and may certify unpaid fees or charges to the County Auditor with taxes against the property for collection as other taxes are collected.

**Title:** The purchaser will receive a "Receipt" at the time of purchase and will receive a deed from the State of Minnesota through the Commissioner of Revenue at a later date. Purchaser must pay applicable deed fees. The law provides that this conveyance shall have the force and effect of a patent from the State.

**Liens:** Most mortgages and liens, except Federal and State tax liens, are canceled at forfeiture. It is the responsibility of each potential bidder to thoroughly research this information.

**Terms:** All sales shall be for "CASH ONLY". All sales are final and no provision is made for refund or exchange.

**Boundaries:** Norman County is not responsible for locating boundaries on tax-forfeited lands.

#### COSTS TO BE PAID AT THE TIME OF THE PURCHASE

Two checks are to be written at the time of purchase to cover the following costs. The first check will cover 1, 2 and 3. The second check will cover 4 & 5.

1. **Purchase Price:** The price cannot be less than the minimum value that the County Board of Commissioners has established for each of the properties.

2. **Assurance Account:** There is established in the state treasury a tax forfeited land assurance account. At the time of sale of a parcel of tax forfeited land, the County Auditor shall collect in full an amount equal to 3% of the total sale price of the land, which amount is in addition to the total sale price of the land.

3. **State Deed:** A \$25.00 fee must be paid by the purchaser to cover the cost of the state deed. Payment must be paid at the time of the sale. M.S.A. 282.014.

4. **Deed Tax:** Deed tax must be paid at the time of the sale. The amount of the tax is based on the amount of the sale, at the rate of \$0.33% of the Basic Sale Price, with a minimum of \$1.65. M.S.A. 287.21.

5. **Recording:** Minnesota Statute 282.301 requires full payment for recording in the County Recorder's Office before the state deed can be given to the purchaser. The present charge for recording is \$46.00 per deed.

If the purchase price is over \$1000 a Federal ID or Social Security Number is required. If it is determined a CRV will need to be filed – this should be completed at the time of the purchase.

“You are hereby notified that the County of Norman is acting merely as an agent for the State of Minnesota in conducting this tax forfeiture sale. The County of Norman does not warrant or guarantee the legal title or description to the property being sold. The buyer shall be responsible for the correction of any title or description problems arising from the tax forfeiture sale. It is the responsibility of the Buyer to make a thorough and diligent investigation of the parcel being sold including any title or description issues. The County of Norman does hereby disclaim any liability for the correction of any issues arising from the sale. The Buyer, by placing a bid, accepts the responsibility to make diligent investigation of the title and description and accepts the terms of this disclaimer.”