

**FACTS YOU SHOULD KNOW BEFORE PURCHASING FILLMORE COUNTY LAND  
FORFEITED TO THE  
STATE OF MINNESOTA FOR NON-PAYMENT OF REAL ESTATE TAXES**

**PUBLIC SALES** - Tax forfeited lands are appraised and offered at a public sale and sold to the highest bidder. The minimum bid acceptable is the appraised value. Not all parcels of forfeited lands may be offered for sale, as the State of Minnesota has the right to require certain parcels be withheld from sale. In addition, certain governmental units may ask for the land before it is offered to the general public.

**PRIVATE SALES** – Parcels not sold at the public sale may be purchased at a private sale by any person offering to pay the appraised value thereof. Prices cannot be changed unless a parcel is re-appraised, advertised and again offered at public sale. Private sales take place at the office the Fillmore County Auditor/Treasurer.

**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 lands, the Fillmore County Auditor/Treasurer 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 price of the parcel.

**TERMS** – All sales shall be for “**CASH ONLY**”, and all sales are final and no provision is made for refund or exchange, unless there is an error on the part of the selling entity.

**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 cancelled improvement assessments may be in accordance with Minnesota status, reading in part, as follows:

M.S. 429.071, Subd .4 REASSESSMENT, TAX FORFEITED LANDS. 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 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 the original assessment may have been made pursuant to other general or special law.

M.S. 444.06 FEES AND CHARGES FOR TAX FORFEITED LANDS RETURNED TO PRIVATE OWNERSHIP. When a 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 municipal 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 charges against the owner, lessee, occupant, or all of them and may certify unpaid fees or charges to the Fillmore County Auditor/Treasurer with taxes against the property for collection as other taxes are collected.

**TITLED** – 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(s) must pay applicable

deed fees at the time of purchase. The law provides that this conveyance shall have the force and effect of a patent from the State of Minnesota.

**ABSTRACT OF TITLE** -- The State does not provide an abstract. The Fillmore County Auditor/Treasurer may or may not have the knowledge of the existence of an abstract relating to the forfeited property.

**RESUMPTION OF TAXATION** -- Property purchased by a "taxable party" will be returned to the Fillmore County assessment roll, and a TAX STATEMENT WILL BE ISSUED THE FOLLOWING CALENDAR YEAR.

**STATE DEED**- A \$25.00 fee must be paid by the purchase to cover the cost of issuance of the State Deed. Payment must be paid at the time of the sale, pursuant to M.S. 282.014.

**MARGINAL LAND OR WETLANDS** -- When land purchased, the state deed that is issued for any parcel classified as "Marginal Land or Wetlands" will contain a restrictive conveyance stating that the parcel is prohibited from enrollment in any state program of compensation for conservation of marginal land or wetlands. Minnesota law prohibits filling or draining of wetlands, and marginal lands must have a conservation plan to minimize soil erosion. Further questions should be directed to the Soil and Water Conservation Service in your district.

**DEED TAX** -- Deed tax must be paid at the time of sale. The amount of the tax is based on the amount of sale, at the rate of .0033 per \$100.00 with a minimum of \$1.65, pursuant to M.S. 287.21.

**RECORDING** -- M.S. 282.301 requires full payment for record in the Fillmore County Recorder's Office before the state deed may be issued to the purchaser(s). The present fee for recording is \$46.00 per deed

**BOUNDARIES** -- Fillmore County nor any political subdivision therein -- **IS NOT RESPONSIBLE** for locating boundaries on tax forfeited lands.

**DISCLAIMER**- Fillmore County, nor any political subdivision therein, is in no way warranting title, nor is there any intention to guarantee either expressly or through implication, that there are no easements, restrictions or covenants on any property which has forfeited to the State of Minnesota for non-payment of real estate taxes. All purchasers of tax forfeited property should seek the advice of a competent real estate attorney to determine the validity of title received via a state deed. Fillmore County, nor any political subdivision therein, accept no responsibility for errors contained in legal descriptions of tax forfeited properties, as these descriptions are for tax purposes only, and are not meant to fully describe actual boundaries of properties. Title taken as is with no warranty as to merchantability or condition.

**INFORMATION** -- Information regarding tax forfeited property may be obtained in the Office of the Fillmore County Auditor/Treasurer, P.O. Box 466, Preston, Minnesota, 55965 or by phoning (507) 765-2666.