

*TERMS FOR THE SALE OF TAX FORFEITED LAND  
IN WASHINGTON COUNTY, MINNESOTA*

**BASIC SALE PRICE**

All parcels are offered at public auction and sold to the highest bidder. The minimum bid acceptable is the basic sale price, which is equal to the appraised value plus any extra charges for special assessments levied after forfeiture as shown on the list of tax forfeited land.

**EXTRA FEES AND COSTS: IN ADDITION TO THE BASIC SALE PRICE**

The following extra fees will be collected when the basic sale price is paid in full:

State Surcharge	3% of the basic sale price
State Deed Fee	\$25.00
State Deed Tax	0.0033 per \$1000.00 or \$1.65 whichever is greater
Conservation Fee	\$5.00
Recording Fee	\$46.00

**PAYMENT TERMS: CASH**

For purchases of \$10,000 or less, payment in full is required at the time of purchase. For purchases of more than \$10,000, 10% of the basic sale price is required at the time of purchase and the remaining balance is due within 10 business days. Cashier's Checks, Money Orders, Certified Checks and Personal checks are all accepted. Driver's License or other valid picture ID required at the time of sale receipt.

**FORMER OWNERS**

Former owners, or anyone who had repurchase interest at the time of tax forfeiture under M.S. 282.241, must pay the basic sale price or the total amount of delinquency which includes the sum of all taxes, special assessments, penalties, interest, and costs due at the time of forfeiture plus any special assessments for improvements certified as of the date of the sale, whichever is more, pursuant to Minnesota Statutes, Section 282.01 subd. 7. In other words, you cannot reduce your tax burden by letting a parcel forfeit for non-payment of taxes.

A person prohibited from purchasing property under this section of statute must not directly or indirectly have another person purchase it on behalf of the prohibited purchaser for the prohibited purchaser's benefit or gain. (M.S. 282.016). Such a buyer (and the prohibited individual to whom the land would eventually be conveyed) is engaged in a scheme to violate the law by withholding money from the tax-forfeited land sale fund.

**TAXES**

Tax Forfeited property that is sold at a public auction on or before December 31<sup>st</sup> of an assessment year shall be placed on the assessment rolls for that year's assessment. For example, the property sold in 2021 will be assessed as of January 2, 2021 and taxes will be payable in 2022.

### **CONDITIONS**

Sales are subject to existing leases, to building restrictions appearing of record at the time of forfeiture and to easements obtained by any governmental subdivision or agency thereof for any public purpose. The appraised value does not represent a basis for future taxes. Contact the city where the land is located for details of building codes or zoning laws and information on any pending special assessments. **ALL PROPERTY IS SOLD “AS IS” AND MAY NOT CONFORM TO LOCAL BUILDING AND ZONING ORDINANCES. THE COUNTY MAKES NO WARRANTY THAT THE LAND IS BUILDABLE. ALL SALES ARE FINAL, AND NO REFUNDS OR EXCHANGES ARE PERMITTED.** Washington County is not responsible for location or determining property lines or boundaries.

### **TITLE**

The purchaser will receive a Certificate of Sale at the time of purchase. The Commissioner of Revenue will issue a deed from the State of Minnesota after full payment is made. The law provides that this conveyance has the force and effect of a patent from the State. However, tax forfeiture creates a break in the chain of title, and services of an attorney may be necessary to make the title marketable.

### **SPECIAL ASSESSMENTS**

If a parcel had Special Assessments Cancelled at Forfeiture, or Certified after Forfeiture as indicated on the list, the proceeds of the sale less the administrative cost will be first applied toward the special assessment. The municipality may reassess any remaining balance. Improvements not yet assessed are the responsibility of the purchaser.

### **RADON DISCLOSURE**

Minnesota Radon Awareness Act Requires specific disclosure and education be provided to potential home buyers during residential real estate transactions in Minnesota. No Radon testing has been done on tax forfeited properties sold in Washington County. Radon Disclosure Requirements will be provided at the time of sale.

### **PARCELS REMAINING UNSOLD**

Any parcel not sold at a public sale may be purchased after the public sale by paying the basic sale price and the extra fees and costs. The basic sale price cannot be changed until the parcel is reappraised, republished, and again offered at a public sale.

Information about the sale of tax forfeited land in Washington County can be obtained from the Property Records and Taxpayer Services Department located at 14949 62<sup>nd</sup> Street North, P.O. Box 6, Stillwater, MN 55082. Telephone # 651-430-6175.

Sale information is also available from our website at [www.co.washington.mn.us](http://www.co.washington.mn.us).