

attorney general, decide all questions which may arise as to the construction of this act, or in relation to any tax levied or proceeding under the same, and such decision shall be binding until amended or revised by the judgment or decree of a court of competent jurisdiction.

State auditor to solve all questions arising under the provisions of this act.

Sec. 51. That section 160 of said chapter one be and the same is hereby amended so as to read as follows :

Sec. 160. Whenever any village or city lots, or tracts of lands have been forfeited to the state under the tax law prior to 1874, and have remained so forfeited to the state for the space of two years or more prior to the passage of this act, the value of which lots or tracts is determined by the county commissioners to not exceed the taxes, costs and interests due, the county auditor where such lots or tracts of land may be situated under the direction of the state auditor may assign and transfer the interest of the state in and to such lots or lands which the state may have by virtue of tax liens, to any person upon such terms for money as may be deemed for the best interest of the state.

Transfer of interest of state in lands sold for taxes.

Sec. 52. Sections 161, 162, 163, 164, 165, 166, 167 and 168 of chapter one of the general laws of 1874, are hereby repealed. *Provided*, That this shall not be construed to impair or affect the validity of any sale of any tract of land heretofore sold for a term of years.

Repeal of former sections. 1876-

Sec. 53. This act shall take effect and be in force from and after its passage.

When act to take effect.

Approved March 8, 1875.

CHAPTER VI.

AN ACT TO ENFORCE THE PAYMENT OF TAXES WHICH BECAME DELINQUENT IN AND PRIOR TO THE YEAR 1873, IN THOSE COUNTIES THAT HAVE FAILED OR NEGLECTED TO COMPLY WITH THE PROVISIONS OF CHAPTER TWO OF THE GENERAL LAWS OF 1874, ENTITLED, "AN ACT TO ENFORCE THE PAYMENT OF TAXES WHICH BECAME DELINQUENT IN AND PRIOR TO THE YEAR 1873."

Be it enacted by the Legislature of the State of Minnesota :

SECTION 1. It shall be the duty of the several officers named in chapter two of the general laws of 1874, entitled, "An act to enforce the payment of taxes which became due in and prior to the year 1873," in all of the counties in this state that have heretofore failed or neglected to comply with

Counties to enforce payment of delinquent taxes in 1875 same as in 1874.

Publication of
descriptions.

When act to
take effect.

the provisions of said act, to comply with the provisions of the same in the same manner and at the same time or times in the year 1875, as they are directed to do under the provisions of said act, in the year 1874, and that all of their acts and proceedings in said matter shall be as binding and effectual as if done under the provisions of said chapter two, in 1874. *Provided*, That in the publication of the delinquent list each year that the tax is returned delinquent, shall be deemed and taken as one description; and the person or persons publishing the same shall receive not to exceed fifteen cents for each description as above defined, for the publication of the same.

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved March 9, 1875.

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CHAPTER VII.

AN ACT TO ENFORCE THE PAYMENT OF TAXES WHICH BECAME DELINQUENT IN HENNEPIN COUNTY, IN AND PRIOR TO THE YEAR EIGHTEEN HUNDRED AND SEVENTY-THREE.

Preamble.

WHEREAS, The board of county commissioners of Hennepin county neglected to designate a newspaper in which certain publications required by an act, entitled, "An act to enforce the payment of taxes which became delinquent in and prior to the year eighteen hundred and seventy-three," approved March ninth, eighteen hundred and seventy-four, should be made; and

WHEREAS, By reason of such neglect, none of the provisions of said act were enforced, or attempted to be enforced, in Hennepin county; therefore,

Be it enacted by the Legislature of the State of Minnesota:

When and with
whom county
auditor to file
list of delin-
quent taxes—
when tax to be
paid.

SECTION 1. The auditor of Hennepin county shall, on the third Monday in May, eighteen hundred and seventy-five, file such list as is provided for in section one of an act, entitled, "An act to enforce the payment of taxes which became delinquent in and prior to the year eighteen hundred and seventy-three," approved March ninth, eighteen hundred and seventy-four, in the office of the clerk of the of the district court for Hennepin county, and in all other respects proceedings in the matter of enforcing the payment of said taxes so delinquent