

poorhouse or workhouse, or both, for the reception and maintenance of the poor persons of said county.

Annual tax for  
payment.

SEC. 3. The said board of county commissioners shall annually, after issuing said bonds, assess and levy a tax upon all the taxable property of said county (which may be in addition to all other taxes authorized to be levied) sufficient in amount to pay the interest and principal of said bonds as the same shall become due.

SEC. 4. All acts and parts of acts inconsistent with this act are hereby repealed.

SEC. 5. This act shall take effect and be in force from and after its passage.

Approved April 18, 1893.

H. F. No. 684.

## CHAPTER 150.

Delinquent tax.

*An act to enforce the payment of taxes which became delinquent in and prior to the years eighteen hundred and seventy-nine and eighteen hundred and eighty-nine.*

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

Lists of taxes  
prior to 1879 and  
1889 to be made  
by county audi-  
tor.

SECTION 1. On or before the fifteenth day of July, 1893, the county auditors of the several counties in this state shall prepare and file with the clerks of the district court of said counties a list of all the pieces or parcels of land in their respective counties against which a judgment for taxes was entered under the provisions of chapter one hundred and thirty-five of the general laws of the year 1881, and which were not sold to an actual purchaser at the sale held under the provisions of said chapter one hundred and thirty-five of the general laws of 1881, and which still remain unsold and unredeemed, and against which pieces or parcels of land said tax judgment remains unsatisfied; and of all taxes upon real estate in the county which appear to have become delinquent in the year 1889, or any prior year or years, and has not been satisfied by payment, redemption or sale of the real estate to actual purchasers. Such list shall include all taxes now delinquent upon any such pieces or parcels of land or real estate which may have been at any tax sale struck off to or declared to be forfeited to the state, whether such sale or forfeiture was valid or invalid, and said list shall also contain a description of each piece or parcel of land or real estate against which such judgment for taxes was entered under the provisions of said chapter one hundred and thirty-five, and which were not sold to an actual purchaser at such sale, and of each piece or parcel of land upon which such taxes shall have become delinquent in the year 1889, or any year or years prior thereto, and

upon which such taxes shall not have been paid or satisfied, as aforesaid, and opposite each description the name of the owner to whom assessed, if known, and if unknown shall so state, and the total amount of such judgment and subsequent delinquent taxes and interest due thereon, according to the provisions of this act; provided, that in all counties where the salary of the county auditor is fixed by special law, the county commissioners may and are hereby authorized to allow such county auditors such compensation as may be reasonable for the services required under the provisions of this act.

Compensation to auditors.

SEC. 2. The same proceedings shall be had with reference to advertisement, judgment and sale of the property described in such forfeited lists as are required by the general tax law for advertisement, judgment and sale of property described in the delinquent list provided for by said general tax law, except that the date of advertisement, judgment and sale shall be as hereinafter provided, and that separate tax judgment and copy tax judgment books shall be provided for said forfeited lists.

Advertising, judgment and sale.

SEC. 3. Any person having an interest in any tract or parcel of real estate included in such forfeited lists, may redeem the same at any time before the sale thereof, as hereinafter provided, by paying into the county treasury the amount of judgment and subsequent delinquent taxes due thereon, with ten per cent interest per annum on the amount of the judgment and subsequent taxes during the time said taxes have been delinquent, together with all costs of proceedings herein described.

Redemption before sale.

SEC. 4. The lists of land upon which taxes have become delinquent shall be published in the newspaper designated for the publication of delinquent tax lists for 1891, and said list shall be prepared and delivered to the printer so that the last publication of said forfeited list may be made on or before August 2, 1893, on which last named date the last publication thereof shall be made, and that judgment shall be entered against the property described in said lists upon which taxes were delinquent in and prior to 1889, on September 12, 1893. The sale herein provided for shall be made by the county auditor at his office on October 12, 1893, and shall be absolute and final. The auditor shall sell such forfeited property at public vendue, each piece or parcel separately, in the order described on the copy judgment books and by the description therein. In offering such property for sale he shall state the amount of taxes, interest and cost due thereon, as hereinbefore provided for redemption thereof, and he shall first offer each piece or parcel to the highest bidder therefor, but if no bidder shall offer to pay such total amount due or more, he shall then offer the same to the bidder who will pay the highest sum less than the amount due; subject, how-

Delinquent lists to be published.

Sale of delinquent lands.

ever, to the provisions of this act. The county treasurer shall attend at the sale and receive all money paid thereon.

Auditor's certificate to purchaser.

SEC. 5. The auditor shall execute to the purchaser of any piece or parcel of property at such sale a certificate, which may be substantially in the following form:

I, . . . . ., auditor of the county of . . . . ., do hereby certify that at the sale of forfeited lands pursuant to real estate tax judgment entered in the district court in the county of . . . . ., on the . . . . . day of . . . . ., 18. . . , in proceedings to enforce payment of taxes upon real estate delinquent in the year one thousand eight hundred and seventy-nine (1879) and for prior years, and in the year one thousand eight hundred and eighty-nine (1889) and for prior years, for the county of . . . . ., which sale was held at . . . . ., in said county of . . . . ., on the . . . . . day of . . . . ., 18. . . , the following described piece or parcel of land situated in the county of . . . . ., state of Minnesota, to-wit: . . . . . was offered for sale to the highest bidder, and at said sale I did sell the said piece or parcel of land to . . . . . for the sum of . . . . . dollars, that being the highest sum bid therefor; and he having paid said sum, I do therefore in consideration thereof and pursuant to the statutes in said case made and provided, convey the said piece or parcel of land in fee simple to said . . . . ., his heirs and assigns forever.

Witness my hand and official seal this . . . . . day of . . . . ., 18. . . .

County Auditor.

Fee simple title subject to redemption.

Such certificate shall pass to the purchaser of the estate therein described, the fee simple thereto, subject to the right of redemption at any time within one year from the date of such sale, in the manner now provided by law, by paying all of the original taxes, interest, penalties and costs, without any other act or deed whatever, and may be recorded as deeds of real estate after ninety days have elapsed from the service of notice of redemption from tax sale as now provided by law, and the record of such certificate shall have the same force and effect as evidence or otherwise as the records of deeds of real estate. If any purchaser shall purchase at said sale more than one piece or parcel of land, all of the pieces or parcels so purchased may be included in the same certificate.

Certificate prima facie evidence.

SEC. 6. Such certificate, or a copy of the record thereof, shall be prima facie evidence that the title to the tract or tracts of land therein mentioned, except as herein-after provided, is in the person named in said certificate.

Purchaser to have immediate possession.

SEC. 7. When any piece or parcel of land shall be so sold, the purchaser shall be entitled to immediate possession of the piece or parcel purchased by him; and if,

on demand and presentation of the certificate of sale of said lands, the person in possession of the piece or parcel refuses or neglects to deliver such possession, such person may be proceeded against as a person holding over the termination of his estate, which proceedings may be instituted and prosecuted under the provisions of chapter eighty-four of the general statutes of 1878; and the judgment and sale herein provided for shall not be set aside unless the action in which the validity of the judgment or sale shall be called into question be brought, or the defense to any action alleging its invalidity be interposed, within two years from the date of said sale, except that in case any tract or parcel shall be included in any such judgment when such taxes shall have been paid, or such property was exempt from taxation, that such judgment and sale shall be void upon proof, at any time, that such taxes have been paid, or such property was exempt.

SEC. 8. In no case shall any piece or parcel of land upon which taxes appear to have become delinquent in the year 1879, or any year or years prior thereto, and which were not sold under the provisions of said chapter one hundred and thirty-five of the general laws of 1881, shall be sold for any sum less than twenty per cent of the original amount of taxes due thereon, including interest, penalties and costs, and in no case shall any piece or parcel of land upon which taxes shall have become delinquent in the year one thousand eight hundred and eighty-nine, or any year or years prior thereto, except those pieces or parcels of land upon which taxes became delinquent at or prior to the year one thousand eight hundred and seventy-nine as aforesaid, shall be sold for any sum less than fifty per cent of the original amount of taxes due thereon, including interest, penalties and costs; and after deducting the amount of costs, the proceeds of such sales shall be distributed pro rata to the several funds for which the taxes were levied.

Minimum of selling price.

SEC. 9. In all cases where the residence of the owner of such land is known, the auditor shall mail to such person a copy of the said notice of sale at least ten days before the date of such sale.

Notice to owners of land to be sold.

SEC. 10. In case no person shall bid an amount equal to that fixed by the provisions of this act at said sale for any of the pieces or parcels of land so offered, the auditor shall then bid in the said tracts for the state; and all tracts of land, whether sold to actual purchasers or bid in for the state at said sale, shall be listed for taxation on the tax lists for the year 1894 and subsequent years, and all tracts bid in for the state at said sale shall be subsequently sold under direction of the state auditor.

Failure to sell to be bid in for the state.

SEC. 11. This act shall take effect and be in force from and after its passage.

Approved April 10, 1893.