

CHAPTER 35.

S. F. No. 86.

An act to amend section one thousand six hundred and seventeen (1617) of the general statutes of 1894, being section one hundred and two (102) of chapter one (1) of general laws of 1878, as amended by chapter fifteen (15), general laws of 1885, relating to the sale of forfeited property on tax sale, and the disposition of the proceeds thereof.

Forfeited tax property, sale of.

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

SECTION 1. That section one thousand six hundred and seventeen (1617), of the General Statutes of 1894, being section one hundred and two (102) of chapter one (1) of the General Laws of 1878, as amended by chapter fifteen (15) of the General Laws of 1885, be amended so as to read as follows:

Sec. 1617, G. S. 1894, amended.

"Sec. 1617. Upon the sale of any tract or lot of forfeited real property the county auditor shall execute to the purchaser thereof a deed in fee simple of the property so purchased, which shall pass to such purchaser an absolute title to the estate therein described, without any other act or deed whatever; and when so sold such land or lots shall be again listed for taxation. If the former owner of such forfeited property becomes the purchaser, such deed shall pass to him any and all rights of action which may have arisen or may exist for any trespass committed upon such property prior to the execution of the deed. Such deed may be recorded as other deeds of real estate, and the record thereof shall have the same force and effect in all respects as the record of such deeds, and shall be evidence in like manner. The proceeds of all lands or lots sold at such sale for a sum equal to or exceeding the amount of taxes due thereon, shall be distributed the same as other collections of taxes; but if any tract or lot shall be sold for any sum less than such amount, the state tax shall first be paid, and the remainder if any, shall be divided pro rata between the different funds for which such tax was levied; *provided*, that such deed, or the record thereof, shall be evidence in like manner and with the same force and effect as the certificate provided for in section eighty-four of this chapter."

Deed to be executed to purchaser.

Proceeds of sale, how distributed.

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

Approved March 3, 1899.