

to obey any lawful direction of the commissioner, his deputy or agent, given in carrying out the provisions of this act, shall be guilty of a misdemeanor and shall be punished by a fine of not less than \$15, nor more than \$100, or by imprisonment in the county jail for not less than fifteen days for each and every offence.

Sec. 10. This act shall take effect and be in force from and after its passage.

Approved April 21, 1909.

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CHAPTER 338—S. F. No. 819.

*An Act to amend section 1 of chapter 210 of the General Laws of the State of Minnesota for 1903, to authorize county commissioners to grant additional salary to county auditors in certain cases.*

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

**Salary of county auditor fixed at \$1,800.**—Section 1. That in counties having a population of not less than twenty-seven thousand (27,000) inhabitants where the annual salary of the county auditor is arbitrarily fixed by special law at twelve hundred dollars (\$1,200.00) or less, the county commissioners shall grant such county auditor an additional sum not to exceed six hundred dollars (\$600.00) annually.

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

Approved April 21, 1909.

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CHAPTER 339—H. F. No. 165.

*An Act to amend section 946, of the Revised Laws 1905, relating to redemption from tax sales and providing for the cancellation of certificates of assignment in certain cases.*

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

**Cancellation of certificate.**—Section 1. That section 946 of the Revised Laws 1905 be and the same is hereby amended so as to read as follows:

“Section 946. Amount payable—Any person redeeming any parcel of land shall pay into the treasury of the county, for the use of the funds or person thereto entitled:

1. If such parcel was bid in for the state and its right has not been assigned, the amount for which the same was bid in, with interest at twelve per cent per annum from the date of sale, and the amount of all delinquent taxes, penalties, costs, and interest thereon at said rate from and after the time when such taxes become delinquent.

2. If the right of the state has been assigned pursuant to section 935, the amount paid by the assignee with interest at twelve per cent per annum from the day when so paid, and all unpaid delinquent taxes, interest, costs, and penalties accruing subsequently to such assignment; and if the assignee has paid any delinquent taxes, penalties, costs, or interest accruing subsequently to the assignment, the amount so paid by him, with interest at twelve per cent per annum from the day of such payment.

3. If such parcel was sold to a purchaser, the amount paid by such purchaser, with interest at the rate for which such parcel was sold, and all unpaid delinquent taxes, interests, costs and penalties, accruing subsequently to such sale; and if the purchaser has paid any delinquent taxes, penalties, costs, or interest accruing subsequently to the sale, the amount so paid by him, with interest at the rate of twelve per cent per annum from the date of such payment,

*Provided*, that if the right of the state has been assigned pursuant to section 935, or if such parcel was sold to a purchaser and the certificate of such assignment or purchase shall be presented to the auditor by the owner thereof for cancellation, the auditor shall cancel such certificate and mark opposite the description of the piece or parcel, described in such certificate upon the judgment book, and tax list for the year or years covered by said certificate, the words, "Redeemed by cancellation of certificate."

Approved April 21, 1909.

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#### CHAPTER 340—H. F. No. 224.

*An Act to provide for a record of assignments or transfers of certificates or deeds issued upon tax sale or sale for special assessments and defining the effect of such record and of such instruments not so recorded.*

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

**Filing with register of deeds a record.**—Section 1. The assignee or transferee of a certificate or deed issued upon the sale of land for general taxes or for special assessments for local improvements, shall present the instrument of transfer and a copy thereof to the official custodian of the record of such sale.