

## CHAPTER 245—S. F. No. 116.

1911 C 245  
115-M - 347  
132-NW - 273

*An Act to amend section 940 of the Revised Laws of 1905, and relating to certificates and deeds made pursuant to sales for taxes.*

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

**Deed prima facie evidence.**—Section 1. That section nine hundred and forty (940) of the Revised Laws of Minnesota, one thousand nine hundred and five (1905) be amended so as to read as follows:

“940. Certificates and deeds as evidence—Grounds for setting aside—Evidence of payment—County and state, when parties.—The certificates and deeds issued pursuant to sections 929, 935, 937 and 938, or the record thereof, shall be prima facie evidence that the parcel described therein was subject to taxation for the year or years therein stated; that such parcel was listed and assessed at the time and in the manner required by law; that the taxes were levied according to law; that the judgment pursuant to which the sale was made was duly entered, and that the court had jurisdiction to enter the same; that all requirements of law with respect to the sale had been complied with; that such parcel had not been redeemed from the sale; and of title in the grantee therein after the time for redemption has expired: *Provided*, that when any such certificate or deed embraces university, school, or other state lands, the title whereof is in the state, no other or greater interest shall be held to be thereby conveyed than that acquired under the certificate of the state auditor. No sale shall be set aside or held invalid by reason of any misrecitals in such certificate or deed; nor unless the party objecting to the same prove either that the taxes were paid before judgment was rendered, or that such parcel was exempt from taxation, or that the court rendering the judgment pursuant to which the sale was made had not jurisdiction to render the same, or that after the judgment and before the sale such judgment had been satisfied, or that notice of sale as required by this chapter was not given, or that such parcel was not offered at such sale to the bidder who would pay the amount for which the parcel was to be sold at the lowest rate of interest, as provided in this chapter: *Provided*, that every judgment rendered against any parcel for a tax which was paid before the entry thereof, or when the land was exempt from taxation, shall be void, and all sales made under any such judgment or under a judgment which has been paid shall be void, and no title or interest in any parcel sold under such judgment shall pass or be conveyed to any purchaser at such sale. In any action brought to set aside or cancel such sale,

or in which the validity of such sale may arise, the tax receipt, or the treasurer's duplicate thereof, or other record of the payment of such tax in the office of the county auditor or county treasurer, shall be prima facie evidence of such payment; but such payment shall not be established by parol testimony only. In such action, the county in which the land is situated, or the state, if either claim any interest in the land sold under such judgment, may be made a party defendant, in which case the county attorney shall appear on behalf of such county or state, or both.

Approved April 18, 1911.

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CHAPTER 246—S. F. No. 135.

*An Act to amend chapter 419 of the General Laws of Minnesota for the year 1909, and to authorize the refunding of certain fees paid into the county treasury by judges and clerks of probate courts.*

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

**Refundment of fees paid into county treasurer by judges and clerks of probate court.**—Section 1. That chapter 419 of the General Laws of Minnesota for 1909, be and the same is hereby amended so that section one of said act shall read as follows:

“Section 1. That all acts of judges of probate and clerks of probate courts collecting and retaining fees as authorized and prescribed by law in all counties of the State of Minnesota, having a population of 200,000, or less, prior to the enactment of chapter 322 of General Laws of 1907, be and the same are hereby declared to be lawful.” And be it *further provided*, that all judges of probate and clerks of probate courts in all such counties aforesaid who have collected fees as aforesaid and have paid the same into the county treasury, be and they are hereby entitled to have said fees refunded to them by their respective counties, upon filing with the board of county commissioners of their county, a properly verified and itemized bill thereof, which bill shall be audited and allowed by the board of county commissioners, and warrants drawn therefor on the county treasurer the same as for other bills against the county.

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

Approved April 18, 1911.