

and upon which taxes for the preceding year shall not have been paid shall be included in such calculation.

Sec. 6. When title is acquired.—For the purposes of this act in the event of foreclosure of mortgages by the state title is acquired upon the expiration of the period allowed by law for redemption by the mortgagor or any lien claimant who has served notice of intention to redeem as provided by law.

Sec. 7. Payment to discharge taxes against lands.—Payment of aid hereunder shall discharge to that extent any taxes which may have been levied against such land for local school purposes for such district for the year ending on December 31 preceding the beginning of the fiscal year for which such aid is paid, and no land upon which the local school taxes for such year have been paid shall be included in calculating the aid to which any such school district shall be entitled hereunder.

Approved April 20, 1929.

CHAPTER 266—S. F. No. 15

An act to amend Section 2150, G. S. 1923; relating to the leasing of property where the rent is attached, the assignment of taxes and the sale of said property under forfeited tax sales.

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

Section 1. Lands bid in for the State.—That Section 2150 of the General Statutes of Minnesota for 1923, be amended to read as follows:

“2150. When any parcel of land is bid in for the state, until its rights be assigned or the land be redeemed, the sale shall not operate as a payment of the amount for which the same is sold, but at any time after such sale the county auditor may make and file with the clerk where the judgment is entered an affidavit stating the date of the sale, the amount for which such parcel was bid in for the state, and the amount of all subsequent delinquent taxes, that its right has not been assigned, that there has been no redemption, and that the land is rented in whole or in part, and produces rent, and giving the names of the persons paying rent. Upon presentation of such affidavit, the judge or court commissioner for the county shall

indorse thereon an order directing an attachment to issue to attach the rents of such lands. The clerk shall thereupon issue a writ directing the sheriff to attach the rents accruing for such land from any person, and to collect therefrom the amount for which the same was bid in for the state *and the amount of all subsequent delinquent taxes*, stating such amount and the date of sale, with *penalties and interest* accruing thereon, and his fees, and one dollar for the costs of the affidavit and attachment. The sheriff shall serve such writ by serving a copy thereof on each tenant or person in possession of such land paying rent therefor, or for any part thereof, and such service shall operate as an attachment of all rents accruing from the person served. The sheriff shall receive such rents as they become due, and may bring suit in his own name to collect the same, and shall pay into the county treasury the amount collected. No payment of rents by any person so served after such service, or prior thereto for the purpose of defeating such attachment, shall be valid against such attachment. The clerk shall be allowed for issuing the writ, including the filing of the affidavit, order of allowance, writ, and return, fifty cents, to be paid to him by the county in which the taxes are levied: Provided, that in counties whose population exceeds one hundred and fifty thousand such fees shall be paid into the county treasury to the use of the county. The sheriff shall be allowed for serving the writ and collecting the money the same fees as are allowed by law upon an execution in a civil action, and, if he brings suit, such additional compensation as the court may allow, not exceeding one-half of the fees allowed by law for like services in ordinary cases.

Provided further, that if at any time while the sheriff is collecting such rent the lease upon said property shall expire, or, if the sheriff has once commenced to collect such rent and said property becomes vacant, the county auditor may lease said property upon five days' notice to the owner, subject to the approval of the district court.

Provided further, that at any time while the sheriff is collecting the rent under any lease, no modification of the lease between the owner and the tenant shall be valid unless approved by the district court upon five days' notice to the county auditor.

Provided further, that the collection of such rent under this statute shall not be a bar to the county auditor assigning said taxes to an actual purchaser, or selling the land at a forfeited tax sale under the present laws or any laws hereafter enacted."

Approved April 20, 1929.