

the date of such tax judgment sale; and the validity of such tax certificate or tax deed, or the record thereof, shall not be questioned by reason of any of the aforesaid irregularities.

Sec. 2. Not to affect pending actions.—This act shall not affect any action at law or in equity which is now pending or which may be commenced within three months after the passage of this act.

Sec. 3. This act shall take effect and be in force from and after the date of its passage.

✓ Approved April 24, 1935.

CHAPTER 278—S. F. No. 1188

An act relating to taxes, tax sales, and the redemption and disposition of lands sold or bid in at such sales, amending Mason's Minnesota Statutes of 1927, Section 2139-2, as amended, and repealing Laws 1933, Chapter 366.

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

Section 1. Stated period of redemption.—The term "stated period of redemption" as used in this act shall mean the period of time specified in this act or in any other law for redemption of lands from any tax judgment sale, including any extension of the period originally prescribed, but not including any further time allowed for redemption on account of requirements for giving notice of expiration.

Sec. 2. Period of redemption extended to July 1, 1936.—

(a) The stated period of redemption of all lands bid in for the state at tax judgment sales heretofore held for taxes for the years 1926, 1927, 1928, and 1929, where such lands have not heretofore been sold or assigned to actual purchasers, is hereby extended to and including July 1, 1936, provided, that if any parcel of such land is actually occupied on said date by any person, who has any crop then growing thereon, or theretofore grown thereon during said year, such occupant may remain in possession of such parcel for the purpose of removing such crop, until and including December 1, 1936.

(b) Except as provided in Subdivision (a) of this section, the stated period of redemption of all lands sold to actual purchasers or bid in for the state at tax judgment sales heretofore held shall be as provided by existing laws.

(c) The stated period of redemption of all lands sold to actual purchasers or bid in for the state at any tax judgment sale hereafter held shall be five years from the date of sale.

Sec. 3. Lands may be redeemed.—Every parcel of land heretofore sold to an actual purchaser or bid in for the state at any tax judgment sale and now subject to redemption, and every parcel of land hereafter sold to an actual purchaser or bid in for the state at any such sale, shall continue subject to redemption until the expiration of the time allowed for redemption after the giving of notice of expiration as provided by law. Upon the expiration of such time absolute title to such parcel, if not theretofore redeemed, shall vest in the state, the purchaser, or its or his assigns, as the case may be.

Sec. 4. Who may redeem.—Redemption of any parcel of land referred to in Section 3 of this act may be made by any person interested in such parcel in the manner otherwise provided by law.

Sec. 5. To what sales applicable.—The expiration of the time for redemption of all lands now subject to redemption from sales for delinquent taxes heretofore made and the giving of notice of such expiration shall be governed by the provisions of Laws 1933, Chapter 366, and other laws in force at the time of the passage of this act, so far as applicable, in the following cases: (1) where such lands have been sold to actual purchasers at any time before the passage of this act; (2) where such lands have been bid in for the state at any time before the passage of this act and have heretofore been or shall hereafter be assigned to actual purchasers; (3) where such lands were bid in for the state between the passage of said Chapter 366 and the passage of this act, whether assigned to actual purchasers or not.

Sec. 6. Notice of expiration of redemption.—Notice of expiration of the time for redemption of any parcel of land sold to an actual purchaser at any tax judgment sale hereafter held, or bid in for the state at any such sale and thereafter assigned to an actual purchaser, shall be given and served as provided by Mason's Minnesota Statutes of 1927, Section 2163. Such notice may be issued and served at any time not earlier than 60 days before the expiration of the stated period of redemption of such parcel from such sale. The time for redemption of any such parcel from such sale shall expire 60 days after the service of such notice and the filing of proof thereof in the office of the county auditor.

Sec. 7. County auditor to give notice.—(a) In case any parcel of land bid in for the state at any tax judgment sale

heretofore held has not been sold or assigned to an actual purchaser by one year before the expiration of the stated period of redemption of such parcel, it shall be the duty of the county auditor thereupon forthwith to give notice of expiration of the time for redemption of such parcel as herein provided. Subject to the provisions of Section 5 of this act so far as applicable, such notice shall be given and all other things done with respect to all such parcels as provided by Section 8 of this act, except that the notice shall state that the time for redemption will expire one year after service of notice and the filing of proof thereof, instead of 60 days. Otherwise all the provisions of said Section 8 shall apply to and govern the corresponding matters under this section.

(b) The time for redemption of any parcel of land as to which notice of expiration has been given as provided in this section shall expire one year after the giving of such notice and the filing of proof thereof in the office of the county auditor, unless such parcel shall theretofore be assigned to an actual purchaser as herein provided.

Sec. 8. **Form of notice.**—(a) In case any parcel of land bid in for the state at any tax judgment sale hereafter held has not been sold or assigned to an actual purchaser by 60 days before the expiration of the stated period of redemption of such parcel, it shall be the duty of the county auditor thereupon forthwith to give notice of expiration of the time for redemption of such parcel as herein provided; provided, that delay in giving such notice shall not affect the validity thereof.

(b) All parcels of land bid in at the same tax judgment sale and having the same stated period of redemption shall be covered by a single posted notice, but a separate notice may be posted for any parcel which may be omitted. Such notice shall be sufficient if substantially in the following form:

Notice of Expiration of Redemption
Office of the County Auditor

County of, State of Minnesota

To all persons interested in the lands hereinafter described:

You are hereby notified that the parcels of land hereinafter described, situated in the County of, State of Minnesota, were bid in for the state on the day of 19 , at the tax judgment sale of land for delinquent taxes for the year 19 ; that the descriptions of said parcels and the names of the persons to whom the same are assessed, respectively are as follows:

Description	Persons to whom assessed
.....
.....

That the time for redemption of said lands from said sale will expire 60 days after service of notice and the filing of proof thereof in my office as provided by law.

Witness my hand and official seal this day of, 19.....

(Official Seal)
County Auditor

Such notice shall be posted by the auditor in his office, subject to public inspection, and shall remain so posted until at least one week after the date of the last publication of notice as hereinafter provided. Proof of such posting shall be made by the certificate of the auditor, filed in his office.

(c) As soon as practicable after the posting of the notice prescribed in Subdivision (b) of this section, the county auditor shall cause to be published for three successive weeks in the official newspaper of the county a notice in substantially the following form:

Notice of Expiration of Redemption

Office of the County Auditor

County of State of Minnesota

Notice is hereby given that the time for redemption of certain lands bid in for the state on the day of, 19....., at the tax judgment sale of lands for delinquent taxes for the year 19....., will expire 60 days after service of notice and the filing of proof thereof in my office as provided by law; that a notice containing a description of said lands and the names of the persons to whom the same are assessed has been posted in my office, subject to public inspection, as required by law.

Dated, 19.....

.....
 County Auditor.

Proof of publication of such notice by affidavit as provided by law shall be filed in the office of the county auditor. A single published notice shall be sufficient for all parcels of land bid in at the same tax judgment sale, having the same stated period of redemption, and covered by a notice or notices kept posted during the time of the publication as hereinbefore provided. Provided, however, that as to either serv-

ice upon persons in possession or return as to vacant lands the sheriff shall charge mileage only for one trip if the occupants of more than two tracts are served simultaneously, and in such case such mileage shall be pro-rated and charged equitably against all such owners.

Forthwith after the commencement of such publication the county auditor shall deliver to the sheriff of the county a sufficient number of copies of such published notice for service upon the persons in possession of all parcels of such land as are actually occupied, together with a copy of the posted notice or notices referred to in such published notice. Within 30 days after receipt thereof, the sheriff shall make such investigation as may be necessary to ascertain whether the parcels covered by such notice are actually occupied or not, and shall serve a copy of such published notice upon the person in possession of each parcel found to be so occupied in the manner prescribed for serving summons in a civil action. The sheriff shall make prompt return to the auditor as to all notices so served and as to all parcels found vacant and unoccupied. Such return shall be made upon a copy of such published notice and of the posted notice or notices covered thereby, and shall be prima facie evidence of the facts therein stated. Unless compensation for such services is otherwise provided by law, the sheriff shall receive from the county, in addition to his other compensation prescribed by law, such fees and mileage for service on persons in possession as are prescribed by law for such service in other cases, and shall also receive such compensation for making investigation and return as to vacant and unoccupied lands as the county board may fix, subject to appeal to the district court as in case of other claims against the county.

(d) The time for redemption of any parcel of land as to which notice of expiration has been given as provided in Subdivisions (b) and (c) of this section shall expire 60 days after the giving of such notice and the filing of proof thereof in the office of the county auditor, unless such parcel shall theretofore be assigned to an actual purchaser as hereinafter provided.

(e) The cost of giving notice as provided by Subdivisions (b) and (c) of this section shall be paid by the county.

(f) After the time for redemption of any lands shall have expired after notice given as provided in Subdivisions (b) and (c) of this section, the county auditor shall execute a certificate describing the lands, specifying the tax judgment sale at which the same were bid in for the state, and stating that the time for redemption thereof has expired after

notice given as provided by law and that absolute title thereto has vested in the State of Minnesota. Such certificate shall be recorded in the office of the register of deeds and thereafter filed in the office of the county auditor, except that in case of registered land such certificate shall be filed in the office of the registrar of titles and a duplicate filed in the office of the county auditor. Such certificate and the record thereof shall be prima facie evidence of the facts therein stated, but failure to execute or record or file such certificate shall not affect the validity of any proceedings hereunder respecting such lands or the title of the state thereto.

Sec. 9. Land subject to assignment.—Every parcel of land heretofore bid in for the state at any tax judgment sale and not heretofore sold or assigned to an actual purchaser, and every parcel of land hereafter bid in for the state at any such sale, unless redeemed, shall remain subject to assignment to an actual purchaser in the manner provided by law until the expiration of the stated period of redemption of such parcel, but no longer. In case any such parcel shall be so assigned after notice of expiration of redemption has been given by the county auditor, such notice shall be ineffectual as to such parcel, and the time for redemption of such parcel shall continue until terminated after notice given as in other cases of parcels assigned to actual purchasers. Provided, however, that in the case of those tracts entitled to the benefit of one year's notice of expiration of the period of redemption such one year period shall not be shortened by reason of any sale or assignment of the tax judgment or certificate covering said tract.

Sec. 10. Titles to be held in trust by the state.—Except as provided by Laws 1929, Chapter 258, Laws 1931, Chapter 407, Laws 1933, Chapter 402, or as otherwise provided by law, the title to every parcel of land acquired by the state as provided by this act shall be held by the state in trust for the respective taxing districts interested in the taxes, assessments, penalties, interest, and costs accrued against such parcel at the time of such acquisition, in proportion to the respective interests of such taxing districts therein.

Sec. 11. Notice.—The language required by Mason's Minnesota Statutes of 1927, Section 2139-2 (Laws 1927, Chapter 119, Section 3), as amended by Laws 1929, Chapter 415, Section 3, to be contained in the notice attached to the delinquent tax list shall not hereafter be included in such notice.

Sec. 12. Law repealed.—Laws 1933, Chapter 366, is hereby repealed except so far as hereinbefore expressly continued

in force. All acts and parts of acts repealed, superseded, modified, or amended by said Chapter 366 are hereby revived and restored to full force and effect in so far as they would now be in force if said Chapter 366 had not been enacted, subject, however, to the provisions of this act and to any other applicable laws not inconsistent herewith.

Sec. 13. Inconsistent acts repealed.—All existing laws relating to the subject matter of this act shall apply to the matters governed by this act, so far as applicable and not inconsistent herewith. All acts and parts of acts inconsistent herewith are hereby repealed.

Sec. 14. Provisions severable.—The provisions of this act shall be separable, and if any provision hereof or the application of any provision hereof in any case shall be declared invalid, it shall not affect the validity or application of the provisions hereof otherwise so far as it is practicable to maintain the same in force.

Approved April 24, 1935.

CHAPTER 279—S. F. No. 1363

An act to amend Mason's Minnesota Statutes of 1927, Section 651, as amended by Laws 1931, Chapter 105 and Laws of 1933, Chapter 363, relating to county commissioners' districts.

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

Section 1. County commissioners districts.—That Mason's Minnesota Statutes of 1927, Section 651, as amended by Laws 1931, Chapter 105 and Laws 1933, Chapter 363, be amended so as to read as follows:

“651. Each county shall be divided into as many districts, numbered consecutively as it has members of the board. In all counties such districts shall be bounded by town, village, ward, or precinct lines, shall be composed of contiguous territory and contain as nearly as practicable an equal population. Counties may be redistricted by the county board after each state or federal census; and when it appears that after a state or federal census 30 per cent or more of the population of any county is contained in one district, such county shall be redistricted by its county board. Provided however, that no city of the second class shall be in more than two commissioners' districts.