

gift tax resulting from the inclusion of such gift in the computation of the gift tax on gifts from such donor to the donee who received such gift.

Section 14. **Provisions severable.**—If any part or provisions of this act shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not impair or affect the operative effect of any other part or provision of the remainder of this act; and, if any part or provision of this act shall for any reason be adjudged by any court of competent jurisdiction constitutionally inapplicable to any case within the terms of such part or provision, such judgment shall not impair or affect the operative effect of such part or provision as applied to any other type of case within their terms.

Approved July 16, 1937.

---

#### CHAPTER 71—H. F. No. 136

*An act relating to cancellation of real estate tax judgment sale certificates, state assignment certificates and forfeited tax sale certificates.*

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

Section 1. **Cancellation of tax certificates.**—Upon request of the holder of a real estate tax judgment sale certificate, state assignment certificate or forfeited tax sale certificate and surrender of the same, whether notice of expiration of time of redemption has been issued and served or not, the county auditor shall cancel the same, making an entry in the proper copy real estate tax judgment book opposite the description of land covered by the certificate, "Cancelled by surrender of certificate".

Section 2. **County auditor to cancel certificates.**—The county auditor shall annually, as soon as practicable after the second Monday of May, cancel of record all real estate tax judgment sale certificates, state assignment certificates and forfeited tax sale certificates upon which notice of expiration of time of redemption has not been given within a period of six years next following the date of the issuance of such certificate, by making an entry in the proper copy real estate tax judgment book opposite the description of land covered by such certificate, "Cancelled by limitation".

Section 3. **Cancellation by order of district court.**—Upon the petition of any person interested in the land covered by a real estate tax sale certificate, state assignment certificate or forfeited tax sale

certificate, and upon the giving of such notice to the holder of such certificate as may be ordered, the district court, in the proceedings resulting in the judgment upon which a real estate tax judgment sale certificate, state assignment certificate or forfeited tax sale certificate is based, may order the cancellation of a real estate tax judgment sale certificate, state assignment certificate or forfeited tax sale certificate upon which notice of expiration of time of redemption has been issued when the certificate or a deed issued thereon has not been recorded in the office of the register of deeds or filed in that of the register of titles, if the land is registered, within seven years after the date of the issuance of such certificate; the county auditor, on the filing of the order, shall make an entry in the proper copy real estate tax judgment book opposite the description of the land, "Cancelled by order of court"; the rights of the holder under his certificate or his assigns shall thereupon be terminated of record in the office of the county auditor.

Section 4. **Effective January 1, 1938.**—This act shall take effect and be in force from and after January 1, 1938.

Approved July 16, 1937.

---

#### CHAPTER 72—H. F. No. 193

*An act establishing a Municipal Court for the village of Mahnomen; defining and limiting the powers and duties of said court; providing for the election, fees and term of office of the Judge; providing for the appointment of a Special Judge; and providing for the furnishing of office space for said Court and the necessary form blanks in criminal proceedings.*

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

Section 1. **Municipal court of Mahnomen established.**—A court of record to be known as "The Municipal Court of Mahnomen" is hereby established in and for the village of Mahnomen. At the next annual village election to be held in said village there shall be elected one Judge, to hold office for a period of two years and until his successor is elected and qualified. The time of taking and relinquishing said office shall be the same as that of other village officers in the village of Mahnomen. Said Judge, within ten days following his election, shall file with the Secretary of State his official oath and a bond in the sum of \$1000 to be in such form as the Attorney General shall prescribe and shall be approved by the village council of the said village of Mahnomen. The premium for said bond shall be paid out of the treasury of the village of Mahnomen.