

hundred and sixty-one, and entitled "an act to provide for the appraisal, sale and leasing of school lands and the investment of the funds arising therefrom," such officer shall abate four-fifths of all moneys charged as rent on such lands, according to the provisions of said act, *Provided*, That the provisions of this act shall apply only to the rents on such lands for the year 1861.

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

Approved February 28th, 1862.

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#### CHAPTER IV.

#### *An Act in Relation to the Redemption of Lands Sold for Taxes, and Relating to Taxes and Tax Sales.*

- SECTION**
1. Terms upon which lands may be redeemed.
  2. Lands unredeemed to be forfeited to the State—when sold.
  3. Each tract to be offered separately—to be sold to the highest bidder.
  4. Certificate of sale to be made by the county auditor—what to contain.
  5. County Auditor to execute deed in fee simple to purchaser.
  6. Rights of persons holding property previous to sale.
  7. Privileges of persons holding property after sale.
  8. In case title to purchaser invalid—may have lien on premises until paid.
  9. Lands sold may be redeemed—when.
  10. Expenses in several counties for tax sales—how paid.
  11. Act, when to take effect.

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

Terms upon  
which lands may  
be redeemed

SECTION 1. That all lands heretofore sold for taxes of the year 1859, and all previous years, and which lands have been purchased and are held by any city or county, or forfeited to the State, or where the certificate of tax sale of any such lands are held by any city or county of this State, or whenever any delinquent tax is now due any such city, county, or to the State, for the time aforesaid, shall be subject to be redeemed by the owner or owners of such lands by complying with the following

terms and conditions to wit: by paying to the proper officer the amount of the delinquent taxes aforesaid due and unpaid, with interest thereon, at the rate of seven per cent. a year and costs, on or before the first day of November, 1862. *Provided*, That all taxes assessed on such lands since January first, 1859, shall be paid, with costs and interest.

SEC. 2. That if any such tract or parcel of land or structure thereon, shall remain unredeemed, or such delinquent taxes shall remain unpaid on said first day of November, 1862, such lands so unredeemed, and upon which such delinquent taxes remain in whole or in part unpaid, shall, at said last named date, become forfeited to the State; and it shall thereupon become the duty of the county auditor to advertise the same for sale, therein stating that such lands will be sold as forfeited to the State under the provisions of this act, and the time and place of sale, which time shall be on the second Monday in January, 1863. The said notice shall be published once in each week for at least three weeks from the time of the first publication thereof, in some newspaper printed and published in his county, and if no newspaper be so printed in the county, then in a newspaper printed in an adjoining county, and if no newspaper be printed in an adjoining county, then in some newspaper printed and published at the seat of government of this State; such sale shall be publicly made at the office of the county auditor by the county treasurer, the auditor to act as clerk and to keep a record thereof.

Unredeemed  
lands—when  
sold

SEC. 3. That the premises so to be sold shall be offered for sale each tract and parcel separately and in the order appearing in said notice and sold to the highest bidder therefor in money, or in orders corresponding with the various funds making up the taxes charged on such premises, for an amount not less than the amount for which by the provisions of this act such lands might have been redeemed, the surplus money if any, realized upon any such sale to be paid over to the party owning such parcel at the time of such forfeiture thereof to the State. In case any tract, lot or parcel shall remain unsold for want of bidders or otherwise, the same may be re-offered and sold as hereinbefore provided, and such sale may be adjourned, if necessary, from time to time without further notice until all such forfeited lands shall be sold. *Provi-*

How offered for  
sale—who to be  
purchaser

*ded, however,* That no sale shall be made to the county or otherwise than for money or United States treasury notes, or in orders corresponding with the various funds making up the taxes charged on such premises.

In case the county commissioners shall deem it to be the public interest to have any tract or parcel sold for less than the amount provided for in section three of this act they may so direct and thereupon such tract may be sold to the highest bidder without restriction as to price. And they shall have full power in any case when in their judgment the amount of taxes assessed upon any tract or parcel of property is manifestly greater than ought to have been assessed thereon, or to make such abatement therefrom as may in their judgment be best, such abatement to be made, if any, on or before the first day of November next.

What certificate  
of sale to contain

SEC. 4. That certificates of sale shall be made by the county auditor containing a pertinent description of the tract or parcel so sold; the amount for which it sold, and the name of the purchaser thereof, to be delivered to the purchaser upon receiving in addition to the amount of the sale a fee of twenty cents for each certificate; in case where more than one tract is purchased by the same person such certificate to contain all such tracts without extra charge therefor.

Where the property upon which an abatement is sought to be made, is situated within any incorporated city, the county commissioners, and members of the city council of said city shall constitute a board to determine the same, and a majority of the whole number of members of said board shall be necessary in order to authorize such abatement.

Who to execute  
deed

SEC. 5. It shall be the duty of the county auditor making such sale, or his successor in office, upon the production and return of the certificate of sale, to make, execute and deliver to the purchaser in such certificate named, or his assignee, a deed in fee simple for the premises so sold, embracing therein such description of the premises sold in addition to that in the certificate as may be necessary to describe or fully identify the premises so sold and reciting in such deed, such sale, and the fact that said property is unredeemed, such deed shall vest in the grantee therein, an absolute title both at law and equity, except in cases where the tax returned delinquent shall have been actually paid.

SEC. 6. That any person owning or claiming any right, title or interest in or to any land or premises so to be sold under the provisions of this act, shall, on or before the day of the sale thereof, commence an action for the purpose of testing the validity of the assessment of the taxes thereon, or in any manner questioning the regularity, or validity thereof, or otherwise asserting his right, interest or claim thereto, or be forever barred in the premises, except in cases where the tax returned delinquent shall have been actually paid, and the treasurer of the proper county may be made a defendant in any such action and shall have full power to defend the same.

Rights of property holders previous to sale

SEC. 7. That any person or persons having or claiming any right, title or interest in or to any land or premises after a sale under the provisions of this act adverse to the title or claim of the purchaser at any such tax sale, his heirs or assigns, shall, within one year from the time of the recording of the tax deed for such premises, commence an action for the purpose of testing the validity of such sale, or be forever barred in the premises.

Rights of property holders after sale

SEC. 8. That in case the title of any such purchaser at such sale shall be adjudged invalid such purchaser shall have and retain the lien of the State upon the premises so charged with the taxes named in the first section of this act, to the amount of his purchase money with interest thereon at the rate of fifteen per centum per annum, which lien may be enforced by action, or required by the court to be paid before awarding a writ of possession to the person claiming adversely to the purchaser, at such tax sale, or his assignee.

Rights in certain cases

SEC. 9. That any tract or parcel so sold may be redeemed by the person who owned the same at the time of the forfeiture thereof, or his representative or assigns, at any time within one year from the time of the sale thereof, upon paying to the treasurer of the county for the use of the purchaser or his assignee the amount for which such property sold, with interest on such amount from the day of sale to the time of redemption, at the rate of two per cent. per month, upon such redemption being made the treasurer of the county shall give to the person redeeming, a certificate thereof, which may be recorded in the office of the register of deeds of the proper county, and thereupon the same shall operate to defeat such tax deed so far as said redeemed premises are con-

When lands may be redeemed

cerned, and the title acquired by such purchaser or his assignee under the certificate and deed, shall revert to such redemptioner.

Expenses for tax  
sales—how paid

SEC. 10. That the several counties in this State who have advanced, paid costs or expenses upon any of the tax sales mentioned in the first section of this Act, may retain out of redemption money paid under the provisions of the second section of this act, the proportion of such expenses properly chargeable to the taxes levied for State purposes.

SEC. 11. This act shall take effect and be in force from and after its passage.

Approved March 11th, 1862.

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## CHAPTER V.

### *An Act to provide for the Assessment and Collection of a Tax for State Purposes.*

- SECTION 1. Tax to be levied on the taxable property of the State of four mills on the dollar—for what purpose.
2. Duty of the proper officers of the several counties of the State.
  3. Act, when to take effect.

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

Tax to be levied  
—for what pur-  
pose

SECTION 1. That there shall be levied on all the taxable property in the State of Minnesota, for the year one thousand eight hundred and sixty-two (1862), a tax of four mills on the dollar, for the use of the State, including the sum to be raised as a sinking fund, and for the interest of the State debt, under the provisions of an act entitled "an act to authorize a loan of two hundred and fifty-thousand dollars, to defray the current expenses of the State," approved March thirteenth, one thousand eight hundred and fifty-eight (1858); one and a half mills