

Penalty for violation of provisions of this act

shall forfeit and pay a fine of fifty dollars for each offence, which may be recovered by suit before any justice of the peace in the county, or court having competent jurisdiction thereof, which suit may be brought by any legal voter of the town, said fine to be applied to the use of the district.

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

Approved March 3, 1864.

## CHAPTER V.

### *An Act supplementary to an act entitled an act in relation to the Redemption of Land sold for Taxes, and relating to Taxes and Tax Sales.*

- SECTION 1. Conveyances of forfeited lands before redemption—County Auditor to deliver to purchaser certificate of sale—what to contain.
2. Duty of County Auditor making such sale.
  3. Rights of persons claiming any title or interest to said premises.
  4. Rights of persons claiming any interest adverse to the claim of the purchaser.
  5. In case title of purchaser shall be adjudged invalid, said purchaser may retain lien of the State upon said premises.
  6. When lands so sold may be redeemed.
  7. Expenses in the several counties for tax sales—how paid.
  8. Lands remaining unsold and taxes due thereon, remaining unpaid, shall be advertised and sold as provided by law.
  9. Lands not legally advertised and sold under former laws, may be sold under provisions of this act.
  10. When act to take effect.

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

SECTION 1. At any time before any tract or parcel of land forfeited to the State under the provisions of chapter four of the general laws of 1862, being an act in relation to the redemption of lands sold for taxes, and relating to taxes and tax sales, approved March

11th, 1863, shall be redeemed, any person may become the purchaser thereof by paying into the treasury of the county where such tract or parcel of land was offered for sale, all the taxes, costs and interest due thereon at the time of such sale, with the subsequent taxes and interest due thereon at the time of such purchase, and the county auditor shall thereupon make out and deliver to such purchaser, a certificate of sale, 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 taxes, costs and interest so paid, the fee of twenty cents for each certificate; in case more than one tract is purchased by the same person, such certificate to contain all such tracts without additional charge therefor. *Provided, 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 for the public interest to have any tract or parcel sold for less than the amount provided for in this section, they may so direct, and thereupon such tract may be sold at such price as may be fixed by said commissioners in and for this purpose. The county commissioners are hereby required, at their annual meeting in September, or at any special meeting previous thereto, to examine and pass upon the list of lands included in the provisions of this act, upon which taxes, interest and costs may remain due and unpaid.

Sec. 2. 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 said deed such sale, and the fact that such property is unredeemed: such deed shall vest in the grantee therein an absolute

Conveyance of forfeited lands before redemption - county auditor to deliver purchaser certificate of sale - what to contain

Duty of county auditor making such sale

title both at law and equity, except in cases where the tax returned delinquent shall have been actually paid.

Rights of persons claiming any title or interest to said premises

SEC. 3. 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 the 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 persons claiming any interest adverse to the claim of the purchaser

SEC. 4. 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 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.

In case title of purchaser shall be adjudged invalid, said purchaser may retain lien of the State upon said premises

SEC. 5. That in case the title of any such purchaser at any 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.

When lands so sold may be redeemed

SEC. 6. 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, or by any person having a valid lien, 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 or grantee, the amount for which such property sold, together with all subsequent taxes; also the amount of one dollar for recording tax

deed, with interest on such amount from the day of sale to the time of redemption, at the rate of two per cent. per month, and also the treasurer's fees on the same. 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 concerned, and the title acquired by such purchaser or his assignee, under the certificate and deed, shall revert to such redemptioner, if the owner, and, if a mortgagee or lien holder, all moneys so paid by him, as provided by section four of chapter six, of general laws of 1862.

SEC. 7. 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.

Expenses in the several counties for tax sales—how paid

SEC. 8. In case any lot or parcel of land, included in the provisions of this act, shall remain unsold, and the taxes due thereon remain unpaid on the 15th day of November, in the year 1864, the same shall be advertised and sold, as provided by law for the advertisement and sale of all lands forfeited to the State, under the provisions of an act to provide for the assessment and taxation of all property in this State, and for levying taxes thereon, approved March 9th, 1862, and acts amendatory thereto.

Lands remaining unsold and taxes due thereon remaining unpaid, shall be advertised and sold as provided by law

SEC. 9. All lands which were not legally advertised and sold in any county of this State, under the provisions of chapter four of the session laws of 1862, or of chapter five of the session laws of 1863, shall be sold under the provisions of this act.

Lands not legally advertised and sold under former laws, may be sold under provisions of this act

SEC. 10. This act shall take effect and be in force from and after its passage.

Approved March 4, 1864.