

CHAPTER II.

AN ACT TO ENFORCE THE PAYMENT OF TAXES WHICH BECAME DELINQUENT IN AND PRIOR TO THE YEAR EIGHTEEN HUNDRED AND SEVENTY-THREE.

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

SECTION 1. The auditor of each county shall make a list of all taxes upon real estate in his county, which appear from the records and papers in his office to have become delinquent in the year eighteen hundred and seventy-three, or any prior year or years, and which taxes have not been satisfied by payment or redemption or sale of the real estate to actual purchasers, or sale as provided in section one hundred and twenty-nine of chapter eleven of the general statutes. Such list shall include such taxes upon any real estate which may at any tax sale have been struck off to or declared to become forfeited to the state, whether such sale or forfeiture was valid or invalid. The list shall contain a description of each piece or parcel of land upon which such taxes shall not have been paid as aforesaid, and opposite such description the name of the owner to whom assessed, if known, and if unknown shall so state, for each year, and the amount of such tax for each year. He shall attach to such list his affidavit to the effect that the same is a correct list of the taxes upon real estate in his county, for the years therein stated, and which have not been paid into the treasury of the county. He shall on the first Monday in August, 1874, file such list in the office of the clerk of the district court in the county, or if such county is attached for judicial purposes to some other county, then in the office of the clerk of said court in that county. The filing of such list shall have the force and effect of the filing of a complaint in an action by the county against each piece or parcel of land in such list described, to enforce against it the taxes therein appearing against it, and the penalties and interest for the several years for which such taxes shall remain unpaid, and to obtain a judgment or decree of the court for the

County auditor
to make out list
of delinquent
taxes.

When list to be
filed with clerk
of court.

sale of such piece or parcel of land to satisfy the amount of such taxes remaining unpaid, with penalties, interest and cost. And, also, the effect of a notice of the pendency of such notice [action.]

SEC. 2. At the time of filing such list, or at any time before a judgment shall be rendered against any piece or parcel therein, if the amount of taxes, exclusive of penalties and interest appearing in such list against said piece or parcel, shall exceed the sum of one hundred dollars, the auditor may make an affidavit to the effect that such piece or parcel is wholly or in part rented, rendering rent, and in presenting such affidavit to the judge of the court, or the court commissioners of the county in which the proceedings are pending, he shall endorse thereon an order allowing an attachment to issue to attach such rents. Upon such affidavit and order being filed with the clerk, he shall issue to the sheriff of the county a writ of attachment, stating the amount of taxes, interest, penalties and costs appearing from said list to be due on such piece or parcel of land, and directing him to attach the rents thereof, and receive and collect the same to the amount stated in said writ, with interest and his fees for collecting, and one dollar, the cost of the affidavit and writ. The sheriff shall serve such writ by serving a copy thereof upon each tenant or person in possession of said piece or parcel of land, or any part thereof. Such service shall have the effect to attach all rents accruing after such service, from the person served. And, as such rents become due, the sheriff may receive the same, or collect the same by suit in his own name before any court of competent jurisdiction. And no payment of rents so attached after service of said writ, or payment of rents made in advance to defeat such attachment shall be valid as against such attachment. Three days before any such sale of lands as hereinafter provided, the sheriff shall make and deliver to the auditor a statement in writing, showing how much he has received or collected under the attachment in his hands, from each piece or parcel of land therein described, and if he shall have received or collected upon any attachment the amount therein specified, he shall return such writ to the clerk; but shall retain such writs as have not been satisfied. Upon making any sale of lands the auditor shall deduct from the amount charged by the judgment against any piece or parcel of land, the amount

When writ of attachment to issue.

By whom writ to be served and collections to be made.

Upon payment of tax, penalties and costs, premises to be released from writ.

which the sheriff shall have received or collected from the rents of the same, and shall sell said piece or parcel only for the residue. If, at such sale, any piece or parcel of land shall be let or sold to a purchaser, as soon as such purchaser shall have paid the purchase money, the auditor shall direct the sheriff forthwith to return any writ of attachment in his hands against such piece or parcel. If any piece or parcel shall be bid in for the state, the sheriff holding an attachment against the same shall continue to receive and collect the rents of such piece or parcel the same as though such sale had not been had. If the tax and interest, penalty and costs on any piece or parcel of land against which an attachment shall have issued, be fully paid before sale, with the accrued costs of the writ and sheriff, the auditor shall forthwith direct the sheriff to return such writ.

SEC. 3. When the list required by section one of this act shall have been filed, the clerk shall forthwith make a copy thereof, and attach thereto a notice which may be in the following form :

State of Minnesota, } District Court.
County of _____ } ss. _____ Judicial District.

Form of notice to owners of property delinquent.

The State of Minnesota: To all persons or corporations who have or claim any estate, right, title or interest in or claim to or lien upon any of the several pieces or parcels of land in the list hereto attached described.

The list of taxes upon real estate which appear from the records and papers in the office of the county auditor of the county of _____, to have become delinquent in the year 1873 and all prior years, and which have not been in any manner paid into the treasury of said county, having been filed as required by law in the office of the clerk of the court in the county of _____ of which list that hereto attached is a copy. Therefore you and each of you are hereby required to file in the office of clerk of said court, within twenty days after the last publication of this notice, your answer in writing, setting forth any objection or defence you may have to the taxes or any part thereof, or the penalties or interest thereon upon upon any piece or parcel of land described in said list in, to or on, which you have or claim any estate, right, title, interest, claim, or lien, and in default thereof judgment will be entered against such piece or parcel of land for

the taxes in said list appearing against it and for all penalties, interest and costs.

Signed,

_____,
Clerk of the District Court
in the County of _____.

Copy of the List.

SEC. 4. The county auditor shall cause the said notice and list to be forthwith published once in each of three consecutive weeks in some newspaper of general circulation, printed in the English language, published in the county in which said real estate is situate, if there be one; if there be none, then in some such newspaper published in the county where the proceedings are instituted, or if there be no such newspaper published in either county, then in some newspaper published within the judicial district. The newspaper in which such publication shall be made shall be designated by a resolution of the board of county commissioners of the county in which the taxes are laid, at least ten days before the filing of such list, a copy of which resolution certified by the county auditor shall be filed in the office of the clerk of the court. The owner, publisher, manager, or foreman in the printing office of the newspaper in which such notice and list shall be published, shall make and file with the clerk an affidavit of such publication, stating the day in which each publication was made, and shall also file with the clerk three copies of each number of the paper and supplement, if any, in which the notice and list shall have appeared. The publication may be made in such newspaper, or partly in such newspaper and partly in a supplement issued therewith.

Publication of
notice.

Affidavit of pub-
lication to be filed
with clerk.

SEC. 5. Any person, company or corporation having any estate, right, title or interest in or lien upon any piece or parcel of land embraced in said list as published, may within twenty days after the last publication of said notice, file in the office of said clerk an answer verified as pleadings in civil actions, setting forth his defence or objections to the tax or penalty against such piece or parcel of land, which answer need not be in any particular form, but shall clearly refer to the piece or parcel of land intended, and set forth in ordinary and concise language the facts constituting the defence or objections to such taxes or penalties, and if the list shall embrace the taxes for two or more years, the defence or objections

Persons having
lien upon land in
published list,
how to proceed.

may be to the taxes or penalty for one or more of such years.

SEC. 6. Upon the expiration of twenty days from the last publication of said notice and list the said clerk shall, the affidavit of publication being filed, enter judgment against each and every of such pieces or parcels as to which no answer shall have been filed, which judgment shall include all of such pieces or parcels, and shall be substantially in the following form :

When clerk to
enter judgment
against delin-
quents.

State of Minnesota, } ss. — District Court.
County of ———. }

In the matter of the proceeding to enforce payment of the taxes on real estate remaining delinquent in and prior to the year 1873 for the county of ———, State of Minnesota.

A list of taxes on real property delinquent in and prior to the year 1873 for said county of ——— having been duly filed in the office of the clerk of this court, and the notice and list required by law having been duly published as required by law, and no answer having been filed by any person, company or corporation to the taxes upon any of the pieces or parcels of land hereinafter described, and more than twenty days having elapsed since the last publication of said notice and list, it is hereby adjudged and decreed, that each piece or parcel of land hereinafter described is liable for taxes, interest, penalties and costs, to the amount set opposite the same as follows, to wit :

Tract 1, L. B. (Town or addition) ——— the year 187—, ——— dollars.

Tract 1, L. B. (Town or addition) ——— the year 187—, ——— dollars.

Tract 2. The N. E. 1-4 of S. E. 1-4 Sec. —, Town —, Range —.

Tract 3. The S. E. 1-4 of N. E. 1-4 Sec. —, Town —, Range —, for the year—

And the amount of taxes, interest, penalties and cost to which as hereinbefore stated, each of said pieces or parcels of land is liable, is hereby declared a lien upon such piece or parcel of land as against the estate, right, title, interest claim or lien of whatever nature in law or equity, of every person, company or corporation whatsoever. And it is adjudged, that unless the amount to which such of said pieces or parcels is liable be paid,

each of said pieces or parcels be sold as provided by law to satisfy such amount to which it is liable.

Signed :

Clerk of the District Court,
County of_____.

Such judgment shall be entered by the clerk in a book to be kept by him to be called the "real estate tax judgment book," and shall be dated and signed by the clerk. The judgment shall be written out on the left hand pages of such book, leaving the right hand pages blank for the entries hereinafter provided.

SEC. 7. If answer shall be filed within the time hereinbefore provided, as to the taxes or penalties upon any pieces or parcels of land embraced in said list as published, such answers shall stand for trial at any general term of the district court in the county where such proceedings are pending, in session at the time when the time to file answers as aforesaid shall expire, or at the next general or special term appointed to be held in said county, and if general or special term shall be appointed held within thirty days thereafter, then the same may be brought to trial at any general term appointed to be held in the judicial district upon ten days' notice of the county attorney of the county in which said taxes are laid if there be one, and if there be none, then of the county in which such proceedings are instituted, to take charge of and prosecute such proceedings, but the county commissioners of the county in which such taxes are laid may employ any other attorney to assist such county attorney therein. At the term at which such proceedings come on for trial, they shall take precedence of all other business before the court. The court shall proceed without delay without a jury, and summarily hear and determine the objections or defences made by the several answers and shall dispose of all such answers and direct judgment accordingly at said term, and in the trial thereof shall disregard all technicalities and matters of form not affecting the substantial merits.

Delinquents in certain cases to be tried by courts.

SEC. 8. If after a hearing the court shall sustain the taxes and penalties in whole or in part, against any piece or parcel of land, judgment shall be rendered against all such pieces or parcels for the amount as to which such taxes and penalties shall be sustained against such pieces or parcels respectively, and the disbursement unless the court otherwise direct, which judgment may be substan-

In case court sustain the tax and penalties, how to proceed.

In case court sustain the defense, how to proceed.

tially in the form prescribed in section six of this act, except that it shall in addition state that the same was rendered after answer and trial, and after the description of each piece or parcel shall be stated the name of the person, company or corporation answering as to such piece or parcel. If the court sustain the defence or objections to the taxes and penalties as to any piece or parcel of land, the judgment shall, after the statement of the lands against which judgment is given, state that all other pieces or parcels not embraced in that or the prior judgment of the court, and which are described in the list as published, are discharged from the taxes in said list set down against such other pieces or parcels, and from all penalties, and the court may in its discretion award disbursement against the county laying such taxes and in favor of the party answering as to the pieces or parcels so discharged.

When court may reduce the amount of taxes levied.

SEC. 9. If all the provisions of the law in force at the time of such assessment and levy in relation to the assessment and levy of the taxes shall have been complied with, of which the list so filed with the clerk shall be *prima facie* evidence, then judgment shall be rendered for such taxes and the interest, penalties and costs. But no omission of any of the things provided by law in relation to such assessment and levy, or of anything required by any officer or officers to be done prior to the filing of the list with the clerk, shall be a defence or objection to the taxes appearing upon any piece or parcel of land unless it be also made to appear to the court that such omission resulted to the prejudice of the party objecting, and that the taxes against such piece or parcel of land have been partially, unfairly or unequally assessed, and in such case, but no other, the court may reduce the amount of taxes upon such piece or parcel and give judgment accordingly. It shall always be a defence in such proceedings, when made to appear by answer and proofs, that the taxes have been paid, or that the property is lawfully exempt from taxation.

Judgment rendered by the court shall be final.

SEC. 10. The judgment which the court shall render shall be final, except that upon application of the county or other party against whom the court shall have decided the point raised by any defence or objection, the court may, if in its opinion the point is of great public importance, or likely to arise frequently, make a brief statement of the facts established bearing on the point

and of its decision, and forthwith transmit the same to the clerk of the supreme court, who shall enter the same as a cause pending in said court, and place the same on the term calendar of said court for the term then in session, or for the first term thereafter, and the same shall be entitled to a preference over any other business before said court, and shall be decided by said court at the term for which it shall be entered on the calendar. As soon as it shall be decided, the clerk of the supreme court shall enter the proper order and forthwith transmit a certified copy of such order to the clerk of the proper district court. *Provided*, That such proceeding shall in no case prevent the entry of judgment in the district court, nor prevent the sale of any piece or parcel of land pursuant to the judgment of the district court, unless at the time of applying for such statement an undertaking with at least two sureties, and in an amount to be approved by the judge of the district court, conditioned for the payment of the amount for which judgment shall have been rendered in the district court, and the interest and costs allowed by law, if the decision of the district court shall be affirmed, shall be filed with the clerk of the district court.

SEC. 11. When any tax judgment pursuant to this act shall be entered, the clerk shall forthwith deliver to the county auditor a certified copy of such judgment, written on the left hand pages of a book to be provided by the auditor, and if before sale, any person wishes to pay the amount adjudged against any piece or parcel of land the auditor shall give him a statement showing the amount so adjudged against such piece or parcel, and such person may present the same to the treasurer and pay to him such amount with interest and accrued costs, if any, and the treasurer shall thereupon give a receipt for such payment, and on the receipt being produced to the clerk, he shall enter on the right hand page of the real estate tax judgment book, and opposite the description of such piece or parcel, satisfaction of the judgment against the same.

Clerk to deliver to county auditor certified copy of such judgment.

SEC. 12. After forty days from the date of any tax judgment, if the amounts therein charged shall not have been paid, the auditor shall sell the pieces or parcels of land upon which taxes stand charged in said judgment. Before making such sale he shall give notice thereof, by posting such notice, one copy in the office of the clerk

When lands may be sold upon tax judgment—notice to be given.

where the judgment shall have been entered, one copy in the office of the treasurer, and one copy at the county seat of the county, in some conspicuous place, at least ten days before the day of sale, and by publishing such notice once in each of two successive weeks, the last publication to be not less than ten days before the day of sale, in some newspaper printed in the English language, and of general circulation, published in the county where such lands are situated, if there be one; if there be none, then in one published in the county in which the judgment shall have been rendered, or if there be none in either, then in one published in some county in the judicial district. Which notice may be substantially in the following form:

TAX JUDGMENT SALE.

Form of notice.

Pursuant to a real estate tax judgment of the district court in the county of —, entered the — day of —, in proceedings for enforcing payment of taxes upon real estate, for the county of —, in and prior to the year 1878, remaining delinquent, and of the statutes in such cases made and provided, I shall, on the — day of —, at ten o'clock in the forenoon, at —, in the town of — and county of —, sell the lands which are charged with taxes in said judgment, and on which such taxes shall not have been previously paid.

Signed, _____,

County auditor, county of —.

At the time and place appointed in such notice, the auditor shall commence the sale of such lands, and proceed with the sale thereof from day to day, (Sundays and legal holidays excepted) until the whole shall be sold.

SEC. 13. The auditor shall sell by public vendue, each piece or parcel of land separately, in the order in which they are described in the judgment and by the description therein; but if the sum bid for any piece or parcel shall not be paid before the sale closes, he shall again offer such piece or parcel for sale. In offering the lands for sale he shall state the amount for which each piece or parcel is to be sold, and he shall first offer each piece or parcel to the bidder who will pay the amount for which it is to be sold for the shortest term of years in such piece or parcel. If no bidder shall offer to

*Lands to be sold
at public vendue*

pay such amount for any term of years in the piece or parcel so offered, he shall then offer the same in fee to the highest bidder who shall bid not less than the amount for which the same is to be paid [sold]. If no bidder offer to pay such amount for a term of years, and no bidder shall bid an amount equal to that for which the piece or parcel is to be sold, then he shall bid in the same for the state at such amount. The treasurer shall attend at the sale and receive all moneys paid thereon.

When may be bid
in for the State.

SEC. 14. The auditor shall execute to the purchaser of any piece or parcel a certificate, which may be substantially in the following form:

I, —, the auditor of the county of —, do hereby certify, that at the sale of lands pursuant to the real estate tax judgment entered in the district court in the county of —, on the — day of —, in proceedings to enforce the payment of taxes delinquent upon real estate for the county of —, which sale was held at —, in said county of —, on the — day of —, the following described piece or parcel of land situate in said county of —, state of Minnesota, to-wit: (Insert description) Was first offered to the bidder who would pay the amount for which the same was subject to be sold, for the shortest term of years in said piece or parcel.*

Form of tax certificate.

If there be a bidder for a term of years, here insert as follows:

And — having offered to pay, and having paid such amount, to wit: the sum of — for the term of — years, that being the shortest term for which any person offered to take said piece or parcel and pay said amount, I do, therefore, in consideration of the amount so paid and pursuant to the statutes in such cases made and provided, let the said piece or parcel of land to the said —, for the term — years from the date hereof, subject to any redemption provided by law.

Witness my hand and seal this — day of —.

Signed, _____.

If no one shall offer to take such piece or parcel for a term of years, then after the asterisk* insert as follows:

And no person having offered to pay such amount, for a term of years, I did sell the fee of said piece or parcel of land to —, for the sum of —, that being the highest sum bid therefor; and he having paid said sum, I do, therefore, in consideration thereof, and pursuant to

the statute in such cases made and provided, convey the said piece or parcel of land in fee simple to the said — his heirs and assigns forever, subject to redemption as provided by law.

Witness my hand and seal this _____ day of _____.

Signed, _____.

If there be no bidder, then insert after the asterisk* as follows :

And there being no bidder upon that offer, I offered the fee of the same to the highest bidder, and no one bidding upon such offer an amount equal to that for which said piece or parcel was subject to be sold, I then bid in the same for the state, at such amount, being the sum of _____.

In consideration whereof and pursuant to the statutes in such cases made and provided, I do hereby convey said piece or parcel of land, in fee simple, to the state of Minnesota and its assigns forever, subject to redemption as provided by law.

Witness my hand and seal this _____ day of _____.

Signed, _____.

Such certificate, in case the land shall not be redeemed, shall pass to the purchaser or the state, the estate therein expressed, without any other act or deed whatever. Such certificates may be recorded as deeds of real estate. If any purchaser shall at said sale purchase more than one piece or parcel, or if more than one shall be bid in for the state, all of the pieces or parcels so purchased or bid in for the state may be included in the same certificate, but in all cases the certificate must state the amount at which each piece or parcel was sold or was bid in for the state.

SEC. 15. The certificate shall in all cases be *prima facie* evidence that all the requirements of law with respect to the sale have been duly complied with. And no sale shall be set aside or held invalid unless the party objecting to the same shall prove, either that the court rendering the judgment, pursuant to which the sale was made, had not jurisdiction to render the judgment, or that after the judgment and before the sale such judgment had been satisfied; or that notice of sale, as required by this act, was not given, or that the piece or parcel of land was not first offered at said sale, to the bidder who would pay the amount for which the piece or parcel was to be sold for the shortest term of years; nor unless the action in which the validity of the sale shall be called in ques-

Certificate may be recorded as other deeds of real estate.

Certificate deemed prima facie evidence that all requirements of law have been complied with.

tion shall be brought, or the defense alleging its invalidity be interposed within three years after the date of the sale.

SEC. 16. The county auditor shall immediately after such sale set out in his copy judgment book what disposition was made at said sale of each piece or parcel of land; if the same was let for a term of years, stating to whom and for what term; if sold in fee, to whom and for what amount; and if bid in for the state, then so stating, and upon any assignment or redemption he shall make a note thereof in said list opposite the piece or parcel assigned or redeemed. After he shall have set out in his copy judgment book what disposition was made at the sale of the several pieces or parcels of land, he shall deliver the same to the clerk of the court, who shall forthwith enter on the right hand page of the real estate tax judgment book, opposite the description of each piece or parcel let or sold, the words "satisfied by sale," and opposite each piece or parcel bid in for the state the words, "bid in for the state," and he shall thereupon re-deliver said copy judgment book to the auditor.

County auditor to keep record of disposition of each parcel of land; also clerk of court.

SEC. 17. Any person may become the purchaser at said sale. If the owner purchase, the sale shall have the effect to pass to him (subject to redemption as herein provided) every right, title and interest of any and every person, company or corporation, free from any claim, lien or incumbrance except such right, title, interest, claim, lien, or incumbrance, as the owner so purchasing may be legally or equitably bound to protest against such sale, or the taxes for which such sale was made.

Who authorized to purchase at such sale.

SEC. 18. The taxes for subsequent years shall be levied on lands so sold or bid in for the state in the same manner as though the sale had not been made, and if the purchaser or assignee of the state shall pay such taxes, the amount thereof, with interest from the date of payment, at the same rate as is provided upon the amount bid on the sale, shall be added to and be part of the money necessary to be paid for redemption from sale.

Taxes for subsequent years to be levied on lands sold and deemed part of redemption money.

SEC. 19. After any piece or parcel of land shall have been bid in for the state, and at any time before the time to redeem expires, and while the same shall remain unredeemed, the county auditor shall assign the right of the state in such piece or parcel of land to any person, who shall at any time before the time for redemption expires, pay the amount for which the same shall have been bid

Authorized to dispose of land prior to time of redemption under certain circumstances.

in, with interest, and the amount of any subsequent taxes, penalty and interest upon the same, and shall execute to such person an assignment which may be substantially in the following form :

Form of assign-
ment.

Whereas, at the sale of lands pursuant to the tax judgment entered in the district court in the county of _____, on the _____ day of _____, in proceedings to enforce the payment of taxes for the county of _____, which sale was had on the _____ day of _____, the following described piece or parcel of land, situated in said county of _____, state of Minnesota, to wit: (Here insert description) was bid in for the state, and on this day _____ having paid into the treasury of said county the amount for which the same was so bid in, and all subsequent taxes, penalties and interest, amounting in all to _____ dollars ;

Therefore, pursuant to the law in such cases made and provided, the whole right, title and interest of said state in or to said piece or parcel of land, acquired at said sale, is hereby assigned to said _____, his heirs and assigns forever.

Witness my hand and seal this _____ day of _____.
_____ auditor of the county _____

Which assignment may be recorded as deeds of real estate.

When land sub-
ject to redemp-
tion.

SEC. 20. Any person wishing to redeem from such sale may make such redemption at any time within two years by paying into the treasury of the county to the use of the person thereto entitled, or the fee shall be sold or the piece or parcel bid in for the state, the same may be redeemed at any time, within two years from the day of sale by any person who shall pay in to the treasury of the county to the use of the person thereto entitled

First.—If such piece or parcel shall have been bid in for the state, and the right of state shall not have been assigned the amount for which the same was bid in with interest, and the amount of subsequent taxes, penalties and interest.

Second.—If the right of the state shall have been assigned, the amount paid by the assignee, with interest from the day when so paid, and if he shall have paid any taxes, penalties or interest, accruing subsequent to the assignment, the amount so paid by him with interest from the day of such payment, and all unpaid taxes, interest and penalties that may have accrued on such piece or parcel after such assignment.

Third.—If the same shall have been sold to a purchaser the amount paid by such purchaser with interest, and if he shall have paid any taxes, penalties or interest, accruing subsequent to the sale, the amount so paid by him, with interest from the day of paying the same, and all unpaid taxes, interest and penalties accruing subsequent to such sale.

Upon such redemption the auditor shall execute to the person redeeming a certificate which may be substantially in the following form :

I _____ the auditor of the county of _____ State of Minnesota, do hereby certify that on the _____ day of _____ 18____ paid into the treasury of the county the sum of _____ for redemption of the following described piece or parcel of land situate in the county of _____ State of Minnesota, to-wit :

Form of certificate.

(Insert description of land.)

from the sale thereof made on the _____ day of _____ pursuant to a tax judgment entered in the district court in the county of _____ on the _____ day of _____ in proceedings to enforce payment of taxes for the county of _____ and that said piece or parcel of land is redeemed from such sale pursuant to law.

Witness my hand and seal this _____ day of _____.

Auditor of the county of _____.

And such certificate may be recorded. If the amount so paid for the purpose of redemption be less than that required by law it shall not invalidate such redemption, but the auditor shall be liable for the deficiency to the person entitled thereto. Such redemption shall have the effect to annul the sale.

SEC. 21. Minors, insane persons, idiots, or persons in captivity, or in any country with which the United States are at war, having an estate in or lien on lands sold for taxes, may redeem the same within two years after such disability shall cease, but in such case the right to redeem must be established in a suit for that purpose, brought against the party holding title under the sale.

Minors, etc., may redeem within two years.

SEC. 22. Any person who has or claims an interest in or lien on any undivided estate in any piece or parcel of land sold, may redeem such undivided estate by paying into the treasury a proportionate part of the amount required to redeem the whole estate, and in such case the certificate shall express the estate or interest redeemed.

Redemption on undivided estate.

Funds in excess
to be refunded.

SEC. 23. Upon application of the party entitled thereto, the auditor shall give to such party his warrant upon the treasurer for any money paid into the treasury on the sale of any piece or parcel of land in excess of the amount due upon such piece or parcel at the time of the sale, or for any money paid in for redemption, which he may pay to the purchaser at the sale, or other person appearing from his copy judgment book to hold the right acquired at the sale.

SEC. 24. Any person in possession under a lease of any piece or parcel of land, or any part thereof, against which a judgment pursuant to this act shall have been rendered, may pay to the treasurer of the county the amount due on such judgment, and if the piece or parcel shall have been bid in for the state, may before the right of the state shall be assigned, and before the time to redeem shall expire, redeem the same. And the amount paid by him shall, unless by the terms of his lease he is bound to pay such taxes, operate as a payment of the same amount of rent to the party from whom he leases.

Fees of clerk of
court.

SEC. 25. The fees of the clerk of the court in said proceedings shall be as follows: For all services (except oaths administered to witnesses on trial) to and including the entries to be made by him on the right-hand page of the real estate tax judgment book, twenty-five cents for each and every description, which, with fifteen cents per description of publication of the notice and list, shall be included in the amount charged to each description in the judgment. For each oath administered to witnesses on the trial of any answer, twenty-five cents, which shall be included in any amount charged by the judgment against any piece or parcel with respect to which the oath was administered. For issuing a writ of attachment, as herein provided, including the filing of the affidavit and order of allowance, and filing the writ, and return when returned, seventy-five cents. All which fees shall be paid to him by the county in which the taxes are levied. To the sheriff shall be allowed for serving the writ of attachment provided by section two, and receiving or collecting the money, the same fees as are allowed by law upon an execution in a civil action, and in case he brings suit as in section two provided, such additional compensation as the district court may allow.

Fees of sheriff.

SEC. 26. The county commissioners shall let the advertising, provided in section four of this act, to the party

who will offer to do the same in some newspaper which shall have been published and circulated for at least four months prior to the time of publishing, for the lowest sum, not exceeding fifteen cents for each description, and who shall give a bond to the county with at least two sureties, freeholders of the county, to be approved and in an amount to be fixed by said county commissioners, conditioned for the correct and faithful performance of such advertising. And in any suit by the county on such bond, for breach of the conditions thereof, the county shall recover as damages one half of the taxes, penalty and interest upon each piece or parcel of land in the copy list made by the clerk, which may be affected by any error in the publication of the notice and list, or either, mentioned in section three of this act, wherein the printer departed from the copy furnished him.

Advertising to be let to lowest bidder.

SEC. 27. When any piece or parcel of land shall be so sold the purchaser, after the time for redemption shall have expired, shall be entitled to the immediate possession of the piece or parcel purchased by him, and if on demand and presentation of the certificate of sale the persons in possession of the piece or parcel refuse or neglect to deliver such possession, such person may be proceeded against as a person holding over after the determination of his estate, which proceedings may be instituted and prosecuted under the provisions of chapter eighty four of the general statutes.

When entitled to possession of premises.

SEC. 28. When a sale of lands, as provided in this act, is declared void by judgment of court, the judgment declaring it void shall state for what reason such sale is declared void; and if it be declared void by reason of anything occurring or omitted to be done, subsequent to the entry of the judgment directing the sale, the money paid by the purchaser at the sale, or by the assignee of the state upon taking the assignment, shall with interest, at the rate of twelve per cent. per annum, from the date of such payment, be refunded to the purchaser or assignee or the party holding his right, out of the county treasury, on the order of the county auditor, and so much of such money as has been paid into the state treasury, shall be charged to it by the county auditor, and deducted from the next money due the State on account of taxes. *Provided*, That if such purchaser or assignee or party holding his right shall after such purchase or assignment from the state, have paid taxes, penalties and interest upon

Sale may be declared void.

such piece or parcel of land, he shall have a lien on such piece or parcel for the amount of taxes, penalties and interest so paid, with interest at the rate by this act allowed, and may enforce such lien by action, or if he be in possession of such piece or parcel, shall not be ejected therefrom until such amount and interest shall be paid.

Penalty after taxes become delinquent.

SEC. 29. Any person may pay the taxes mentioned in section one of this act, on or before the first day of August, 1874, by paying the amount of the tax for the several years, with interest at the rate of twelve per cent. per annum, from the time when the taxes for each year become delinquent, and without any other interest, penalty or costs, and such payment shall relieve the piece or parcel of land on which the taxes shall be so paid, from any forfeiture to the state, whether valid or invalid. Judgment rendered pursuant to this act shall bear interest at the rate of two per cent. per month; the amount for which any piece or parcel shall have been sold or bid in shall bear interest at the same rate from the date of the sale. All subsequent taxes paid by the purchaser or any assignee shall bear interest at the same rate from the date of such payment; the amount paid by any person taking an assignment of the right of the state shall bear interest at the same rate, from the time of such payment.

Duty of county auditor in case of assignment.

SEC. 30. Whenever any assignment of any right derived from a sale provided in this act, shall be made before the time for redemption expires, the assignee shall present the assignment to the auditor, who shall note on the copy judgment provided by section eleven the name of the assignee and date of assignment, and endorse on such assignment the word "countersigned," and sign his name to the same, and no such assignment shall be recorded by the register of deeds until such endorsement is made.

Record of certificate deemed evidence.

SEC. 31. The record of certificates provided for in this act shall have the same force and effect as evidence, or otherwise as the records of deeds of real estate.

When taxes deemed paid

SEC. 32. Any local assessment which any purchaser at a sale provided in this act, or any assignee of the state shall have paid upon any piece or parcel of land, shall if he shall have produced to the county auditor the proper receipt for such payment, and left with him a copy thereof, be deemed taxes paid by him within the meaning of section twenty of this act.

SEC. 33. The clerk shall attach together and keep in

his office the list, notice, affidavit of publication, one copy of the newspaper, and supplement, if any, in which the notice and list were published, all answers, all orders made in the proceedings, and all affidavits and other papers filed in the course of the proceedings.

Clerk to file all lists, notices, etc.

SEC. 34. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

Repeal of inconsistent acts.

SEC. 35. This act shall take effect and be in force from and after its passage.

When act to take effect.

Approved March 9, 1874.

CHAPTER III.

AN ACT TO PROVIDE FOR THE LEVY AND COLLECTION OF TAXES UPON PROPERTY IN CASES WHEN SUCH PROPERTY HAS BEEN SUBJECT BY LAW TO TAXATION BUT THE LEVY OF TAXES THEREON HAVE BEEN OMITTED.

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

SECTION 1. In all cases when any buildings or lands in this state have heretofore been subject to taxation for any year or years, since the year one thousand eight hundred and sixty six, but the levy of taxes thereon for any such year or years has been omitted all such taxes the levy of which has been so omitted shall hereafter be levied upon such buildings and lands and collected in manner hereinafter provided.

When levy of taxes has been omitted, same to be collected.

SEC. 2. It shall be the duty of the state auditor on or before the first day of May next, after the passage of this act, to make a separate list of all lands in each county for each year, since the year one thousand eight hundred and sixty-five, and of all buildings standing upon lands owned by parties other than the owners of such buildings, upon which taxes were not levied for such year, but which were subject by law to taxation for such year. Such lists when made shall be forthwith forwarded by the state auditor to the auditors of the respective counties in which the land or buildings therein described are situated, such lists may be in the following form :

State auditor annually to make separate lists of property in counties upon which taxes were not levied.