

CHAPTER 77.

AN ACT TO PROVIDE FOR RECORDING CERTIFICATES MADE BY SHERIFFS UPON SALES OF REAL ESTATE ON MORTGAGE FORECLOSURES, JUDGMENTS AND EXECUTIONS, PRIOR TO MAY TEN (10), ONE THOUSAND EIGHT HUNDRED AND SIXTY-TWO (1862.)

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

SECTION 1. Every register of deeds shall record in a book of deeds all certificates now on file in his office made by sheriffs upon sales of real estate on mortgage foreclosures, judgments and execution prior to May ten (10), one thousand eight hundred and sixty-two (1862), upon being paid by the party requesting such instrument to be recorded the proper fee therefor.

Sheriff's certificates previous to 1862 to be recorded.

SEC. 2. Every register of deeds shall record in a book of deeds all such certificates not on file in his office when the same are delivered and left for record, and the fees for such recording shall be paid by the person delivering the same.

SEC. 3. The recording of such certificates shall have the effect of a record of the same from the time when they were filed in the office of the register of deeds, and shall be *prima facie* evidence of the facts therein set forth.

Record to be *prima facie* evidence.

SEC. 4. This act shall take effect and be in force from and after its passage.

When act to take effect.

Approved March 1, 1877.

CHAPTER 78.

AN ACT TO PROVIDE FOR THE LEVY OF A TAX FOR STATE PURPOSES.

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

SECTION 1. There shall be levied on all taxable property in the State of Minnesota, for the year one thousand eight hundred and seventy-seven (1877), a tax of four hundred and

Tax levy for 1877.

fifty thousand dollars (\$450,000), or as near that amount as practicable. *Provided*, that the tax hereby levied shall not exceed two and one-half (2½) mills on each dollar.

Number of
mills to be
levied—when.

SEC. 2. It shall be the duty of the State Auditor, immediately after the adjournment of the State board of equalization, to estimate the number of mills necessary to be levied upon the taxable property of the State, to raise or produce the amount specified in the foregoing section, and immediately notify each county auditor thereof, who shall enter and extend the same on all the taxable property in his county, on the tax lists for said year one thousand eight hundred and seventy-seven (1877), in a column to be denominated "State taxes," and the same shall be collected as other taxes are collected.

Distribution of
funds.

SEC. 3. All taxes collected under the provisions of the foregoing section, when paid into the State treasury, shall be distributed as follows: Six-tenths thereof to be placed to the credit of the general revenue fund, two-tenths for the support of the State prison and charitable and educational institutions, one-tenth for payment of interest on the State debt, and one-tenth for redemption of State bonds at maturity; and all moneys received in excess of the amount required for the purposes for which the same was levied, shall be placed to the credit of the general revenue fund.

When act to
take effect.

SEC. 4. This act shall take effect and be in force from and after its passage.

Approved March 2, 1877.

CHAPTER 79.

AN ACT PROVIDING FOR OPENING JUDGMENTS IN CERTAIN CASES OF TAX SALES:

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

Tax judgment
sales may be
re-opened.

SECTION 1. Any person having or claiming an interest in any lands which have been, or which may be, sold for taxes, pursuant to the act of the Legislature of the State of Minnesota, entitled, "An act to provide for the assessment and collection of taxes," approved March ninth (9th), one thousand eight hundred and seventy-four (1874), and the several acts amendatory thereof, may, within three (3) years after the sale thereof, present a petition to the court in which [the]