

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]

judgment against such lands was entered, verified by his oath, or by the oath of his agent or attorney, and setting forth the grounds of such application, asking that the said judgment may be set aside, and that such person may be allowed to make an answer in the case.

SEC. 2. Notice of the presentation of such petition shall be served on the purchaser of such land, if any, or upon the county auditor, if the land shall have been so sold to the State, at least ten (10) days before the hearing of such petition. Notice of petition.

SEC. 3. The court to which such petition shall be presented shall hear the case and inquire into the facts, as well upon said petition and proofs which may be submitted by the petitioner, as upon any proofs which may be submitted in behalf of the purchaser, or of the county auditor, and shall make a decision therein. If the court shall find that the petitioner had an interest in said land, either as owner or by virtue of any lien or incumbrance thereon, and is a minor, married woman, or incompetent person, or that the taxes upon said lands had been paid, or that the lands were exempt from taxation, or that the amount for which said lands were sold was greatly less than the value of such lands, or that the published notice of sale was not in fact brought to the knowledge of such person, or that, for any other reason, justice will be promoted by the granting of such petition, the court may, in its discretion, make an order setting aside said judgment and the proceedings thereunder, and allowing an answer to be filed. Proceedings of court.

SEC. 4. Upon the filing an answer, such proceedings shall be had in the case as is provided by said act in case of an answer, and the court shall proceed to determine said case, and make such order or judgment as shall be just. Filing of answer.

SEC. 5. In case judgment shall be rendered upon such petition in favor of the petitioner, or if he shall, before judgment, pay such tax, with the interest and costs properly chargeable, the court may, upon application of any purchaser of said lands, make an order that the amount of purchase money, with interest thereon at the rate of twelve (12) per cent. per annum, be refunded. Upon the presentation of such order to the board of county commissioners, they shall make provision for refunding the money received from such purchaser, with accumulated interest at the rate aforesaid. When judgment shall be rendered—amount to be refunded.

SEC. 6. This act shall take effect and be in force from and after its passage. When act to take effect.

Approved March 1, 1877.