

## CHAPTER 131.

[H. F. No. 148.]

AN ACT FOR THE RELIEF OF PERSONS WHOSE LANDS HERETOFORE HAVE BEEN, OR HEREAFTER MAY BE, SOLD FOR ALLEGED DELINQUENT TAXES, IN CASES WHERE SUCH TAXES HAVE BEEN, OR MAY BE, PAID PRIOR TO SUCH SALE.

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

SECTION 1. That whenever any taxes or assessments heretofore have been, or hereafter may be, levied or assessed upon any tract or lot of land in this state, and such taxes heretofore have been, or hereafter shall be, paid, and after any such payment, any such taxes or assessments heretofore have been, or hereafter shall be, returned as delinquent, and any such tract or lot heretofore has been or hereafter shall be sold under any law of this state for such alleged delinquent taxes, and the validity of such sale heretofore has been, or hereafter shall be in any manner brought in question in any action, suit or proceeding that heretofore has been, or hereafter may be, commenced, tried or determined, in any court of record of this state, or of the United States, sitting within the district of Minnesota, and any such court heretofore has, or hereafter shall, in any such action, suit or proceeding, adjudge, decree, determine or hold any such sale to be valid, then and in such case, the owner, at the time of any such tax sale of any such tract or lot, shall have and maintain an action against the county in which such tract or lot is situate, for the recovery of the value of any such tract or lot.

Relief of persons whose lands have been illegally sold for taxes.

SEC. 2. In any action that may be brought under this act, such owner shall be entitled to recover of such county the value of such tract or lot at the time of the determination of the action, suit or proceeding in which the validity of any such tax sale heretofore has been, or hereafter may be brought in question, with interest thereon from the time of such determination, together with all costs, disbursements and expenses adjudged against or incurred by him in the action last aforesaid, and also the costs and disbursements of the action brought to recover the value of any such tract or lot.

Owners entitled to recover.

SEC. 3. All actions brought under or by virtue of this act shall be commenced within six (6) years after the final determination of the action in which the validity of any such tax sale heretofore has been, or hereafter may be brought in question, and shall be commenced, prosecuted and tried in the same manner as other civil actions.

Actions must be commenced in six years.

When act to  
take effect.

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

Approved February 28, 1887.

## CHAPTER 132.

[S. F. No. 448.]

### AN ACT TO LEGALIZE CERTAIN CORPORATIONS.

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41-NW 1024

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

To legalize  
corporations. □

SECTION 1. That in any case where there has been heretofore an attempted formation and organization or renewal of any corporation under any of the general laws of this state, and the persons so attempting to form or organize or renew any corporation, have actually adopted, signed and filed in the office of the secretary, of state, articles of association in which the business specified to be carried on by them as such corporation, was such as might be lawfully carried on under said laws, and have in fact proceeded as such corporation under the corporate name assumed by them to transact and carry on such business, and in the pursuit thereof have in good faith received and transferred by conveyance to or from such body corporate in such corporate name, any property real or personal, such attempted formation and organization or renewal in each and every such case is hereby legalized and declared a valid and effectual formation and organization or renewal of such corporation under the name assumed, from and after the time of the actual filing as aforesaid of such articles, notwithstanding the omission of any other matter or thing by law prescribed to be done or observed in the formation, organization or renewal thereof.

And any and all conveyances of property real or personal in good faith and lawful form made to or by any such body under the corporate name so assumed, are hereby legalized and declared as valid and effectual for the purpose intended thereby as if such body corporate had been originally in all things duly and legally incorporated.

Proviso.

*Provided,* That no such corporation, nor any of the acts or doings thereof, shall be or are hereby validated, unless such so called corporation has filed in the office of the secretary of state, and also in the office of the register of deeds of the county in which is the principal place of business of said corporation, its articles of incorporation.