

CHAPTER 184.

[H. F. No. 982.]

AN ACT TO AMEND SECTION ONE HUNDRED AND FIVE (105) OF CHAPTER ELEVEN (11) OF THE GENERAL STATUTES OF EIGHTEEN HUNDRED AND SEVENTY-EIGHT (1878), AS AMENDED BY SECTION TWENTY-TWO (22) OF CHAPTER TWO (2), GENERAL LAWS OF EIGHTEEN HUNDRED AND EIGHTY-FIVE (1885), RELATING TO LIEN OF TAXES BETWEEN GRANTEE AND GRANTOR ON PERSONAL PROPERTY.

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

Taxes, when
they become a
lien.

SECTION 1. That section one hundred and five (105), chapter eleven (11), of the general statutes of eighteen hundred and seventy-eight (1878), as amended by section twenty-two (22), chapter two (2), general laws of eighteen hundred and eighty-five, (1885), be and the same is hereby amended so as to read as follows:

Section 105. The taxes assessed upon real property shall be a lien thereon from and including the first (1st) day of May, in the year in which they are levied, until the same are paid, but as between grantor and grantee, such lien shall not attach until the first (1st) day of January of the next year thereafter. The taxes assessed upon personal property shall be a lien upon the personal property of the person assessed from and after the time the tax books are received by the county treasurer.

When act to
take effect.

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

Approved April 24, 1889.

CHAPTER 185.

[H. F. No. 464.]

AN ACT TO AMEND SECTION NINETY-TWO (92) OF CHAPTER ELEVEN (11) OF THE GENERAL STATUTES OF ONE THOUSAND EIGHT HUNDRED AND SEVENTY-EIGHT (1878), RELATING TO THE REDEMPTION OF LANDS SOLD FOR TAXES.

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

SECTION 1. Section ninety-two (92) of chapter eleven (11) of the general statutes of Minnesota of one thousand eight hundred and seventy-eight (1878) is hereby amended