

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

by striking out the words "undivided estate in any" after the word "any" where they occur in the second (2nd) line of said section, and by striking out the word "undivided" in the third (3rd) line of said section, and inserting after the word "estate" in the third (3rd) line of said section the words "or interest," so that said section when amended shall read as follows:

Amends laws relating to redemption of lands sold for taxes.

Section 92. Any person who has or claims any interest in or lien upon any piece or parcel of land, sold, may redeem such estate or interest by paying into the treasury a proportionate part of the amount required to redeem the whole, and in such case the certificate shall express the estate or interest redeemed.

How redeemed

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

When act to take effect.

Approved March 20, 1889.

CHAPTER 186.

[H. F. No. 460.]

AN ACT TO AMEND SECTION NINETY-SEVEN (97) OF CHAPTER ELEVEN (11) OF THE GENERAL STATUTES OF EIGHTEEN HUNDRED AND SEVENTY-EIGHT (1878), RELATING TO TAXES.

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

SECTION 1. That section ninety-seven (97) of chapter eleven (11) of the general statutes of eighteen hundred and seventy-eight (1878), as amended by section nineteen (19) of chapter ten (10) of the general laws for the year eighteen hundred and eighty-one (1881), be and the same is hereby amended by adding to the first (1st) paragraph and before the first (1st) proviso of said section the following words, to-wit:

"Provided, That in any action or proceeding brought to vacate or set aside any tax judgment, when land has been sold to an actual purchaser pursuant to the provisions of this act, before any order, judgment, or decree shall be entered vacating or setting aside said tax judgment in favor of the plaintiff, or applicant, he shall pay into court for the benefit of the other party, all taxes, penalties and costs, as appears upon the books of the county auditor, with interest thereon paid by such party, or any one from whom he claims."

Tax judgments

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

When act to take effect.

Approved April 24, 1889.