

CHAPTER 187.

[H. F. No. 365.]

AN ACT TO REFUND TO PURCHASERS AT TAX SALES AMOUNTS PAID BY THEM ON STATE SCHOOL OR INDEMNITY SCHOOL, AGRICULTURAL COLLEGE, STATE UNIVERSITY OR INTERNAL IMPROVEMENT LANDS, UNDER CERTAIN CIRCUMSTANCES.

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

Tax refunded
in certain
cases.

SECTION 1. When any state or indemnity school, agricultural college, state university or internal improvement lands which have been sold by the state since the first (1st) day of July, A. D. one thousand eight hundred and seventy-five (1875), and for which certificates of purchase have been issued, have been thereafter sold for delinquent taxes thereon, and no redemption being made from said tax sale, but, by reason of the non-payment of principal or interest due on said lands to the state, the state auditor has declared said certificate of purchase to be forfeited and void of purchase, the purchaser at said delinquent tax sale, or his assigns, may upon surrender of his certificate of tax purchase to the county auditor of the county in which said lands are situated, together with a certificate from the state auditor showing that the lands sold to said purchaser at tax sale have been forfeited to the state by the purchaser for the year or years for which said lands have been sold for delinquent taxes, receive from the county auditor an order on the county treasurer for the amount paid at said delinquent tax sale without interest, provided that the provisions of this act shall apply to sales of such lands heretofore made.

When act to
take effect.

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

Approved April 23, 1889.