

and ninety-eight (1898), and the sum of five thousand (5,000) dollars for the fiscal year ending July thirty-first (31st), eighteen hundred and ninety-nine (1899), or so much thereof as may be necessary for the use of the board of regents in carrying out the provisions of this act.

SEC. 5. This act shall take effect and be in force from and after its passage.

Approved April 23, 1897.

H. P. No. 832.

CHAPTER 290.

To enforce payment of taxes delinquent prior to 1897.

An act to enforce the payment of taxes which became delinquent on or before the first Monday in January in the year one thousand eight hundred and ninety-seven (1897), and to extend the time for payment of said taxes under certain conditions, in all counties where the taxes delinquent in the year 1897 and prior years, excepting taxes barred by the statutes of limitations, exceed the sum of thirty (30) mills on the dollar of assessed valuation of real property in such county for the year 1896.

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

Auditor's delinquent tax list for 1896 and prior years, where taxes exceed 30 mills on the dollar of assessed valuation of real property.

SECTION 1. In any county in this state in which the taxes which appear to have become delinquent on the first Monday in January, 1897, and prior years, excepting such taxes the enforcement of which shall be barred by the statute of limitations at the time of the passage of the resolutions hereinafter referred to, exceed the sum of thirty (30) mills on the dollar of the assessed valuation of real property in such county for the year 1896, which fact the board of county commissioners of such counties shall find and declare by resolution adopted at some regular or special meeting held on or before the first day of August, 1897, it shall be the duty of the county auditor at the time of making the list of delinquent taxes in the year 1898, as required by section 70 of the general tax laws, to make out and append to such delinquent lists a list of all taxes upon real estate in the county which appear to have become delinquent in the year one thousand eight hundred and ninety-seven (1897), or any prior year or years, and have not been satisfied by payment, redemption or sale of the real estate to actual purchasers. Such list shall include all taxes upon any real estate which may have been at

any tax sale struck off to or declared to be forfeited to the state and which havenot been assigned or conveyed by the state, whether such sale or forfeiture was valid or invalid, and as to which no valid assignment has been made; and it shall also contain a description of each piece or parcel of land upon which such taxes shall not have been paid or satisfied as aforesaid, and opposite such description the name of the owner to whom assessed, if known, and if unknown shall so state, and the amount of taxes, principal and interest due thereon according to the provisions of this act.

SEC. 2. The same proceedings shall be had with reference to advertisement, judgment and sale of the property described in such forfeited list as are required by the general tax laws for advertisement, judgment and sale of property described in the regular delinquent list, and the sale thereof shall take place immediately after the sale for delinquent taxes which takes place in May, 1899. But separate tax judgment and copy tax judgment books shall be provided for the forfeited lists.

Proceedings for advertisement and sale same as in regular delinquent lists.

SEC. 3. Any person having an interest in any tract or parcel of real estate included or subject to be included in such forfeited list may redeem the same at any time on or before the first day of June, 1898, by paying into the county treasury the original amount of taxes due thereon, together with all costs (if any) of proceedings therein described, without penalties or interest. And any person having an interest in any tract or parcel of real estate included or subject to be included in such forfeited list may redeem the same at any time after the first day of June, 1898, and before the first sale provided under this act, by paying into the county treasury the original amount of taxes due thereon with interest at the rate of ten (10) per cent per annum from the first day of June, 1898, until the same is paid, together with all costs of proceedings authorized by this act.

Redemption of real estate in forfeited list.

SEC. 4. Any person having an interest in any tract or parcel of real estate included in such forfeited list may, upon written application to the auditor of such county, have the time for the payment of such taxes and the accrued interest, costs and penalties thereon, extended for not exceeding the term of three (3) years upon complying with the following conditions: The party having an interest in the real estateshall make written application to the county auditor, stating an accurate description of the real estate as described in the forfeited list aforesaid, the total amount of all such delinquent taxes, penalties, cost and interest of every description against said land. Such application, if correct, shall be then endorsed by

Extension of time for payment, on certain conditions.

Written application to Co. auditor.

the county auditor "accepted for extension of time," under the provisions of this act.

On the presentation of this application to the treasurer of the county not less than thirty (30) days before the sale provided by this act, together with an amount of money equal to the interest for one year at the rate of six (6) per cent. per annum on the aggregate amount of said taxes, penalties, costs and interest, due upon said real estate according to said forfeited list, which said amount shall be payment of interest for one (1) year in advance, required in payment to secure the benefit of extension under this act, and the further payment or proof of payment of all taxes accruing for the year or years subsequent to the year 1895, against the said property. The treasurer shall issue his receipt for the same, which receipt shall state from whom the money is received, the date, the real property affected thereby, and that the money is paid to secure the extension of time for the payment of delinquent taxes under the provisions of this act.

The county treasurer shall thereupon make report to the county auditor of such payment, and the auditor shall make record thereof in the proper books, and if judgment shall have been rendered against such property, endorse on the tax judgment and copy tax judgment books against such piece or parcel of real property affected thereby, and on which aforesaid payments shall have been made, the words "payment extended to May 1st, 1900," or the term for which the extension has been granted. The like extension may be made for each succeeding year on the same tracts or parcels of real estate by the payment to the county treasurer of the same amount in time and manner aforesaid, as interest for an additional year in advance, and also the assessed taxes for the year last passed, up to and not exceeding a total of three (3) years in all extensions.

On entry by the county auditor of the indorsements heretofore provided of the extension of time aforesaid, all proceedings for the collection of the taxes or judgments for taxes extended thereby and for the sale as provided by this act, shall be suspended, and no sale or assignment of the claim or judgment of the state against such tract or parcel of real estate for such extended taxes, nor deed for the same, shall be made, executed or delivered until the expiration of the time for which interest in advance has been paid, as herein before provided, to secure the extension aforesaid.

Provided, that the extension of time herein provided shall not release the lien of the state upon such lands for the taxes of any year whatever.

Payment of one year's interest at 6% on aggregate amount of taxes.

Payment of all taxes subsequent to 1895.

Record of extension to be made.

Suspension of proceedings for collection of such taxes.

Lien of state holds.

SEC. 5. The sale herein provided for shall be made by the county auditor at his office, immediately following the delinquent sale in May, 1899, and shall be absolute and final. And all property on which extension shall be granted as provided in section four (4) of this act, if not redeemed, shall be sold at the delinquent tax sale next following the expiration of such extension. The auditor shall sell such forfeited property at public vendue, each piece or parcel separately, in the order described on the copy judgment book and by the description therein. In offering such property for sale, he shall state the amount of taxes, interest and costs due thereon, as hereinbefore provided for redemption thereof, and he shall first offer each piece or parcel to the highest bidder therefor, but if no bidder shall offer to pay the amount due, or more, he shall then offer the same to the bidder that will pay the highest sum not less than the amount of the state tax due thereon, together with the costs of proceedings authorized by this act. *Provided, however,* that any piece or parcel of land against which judgment shall be rendered for the taxes of 1895, and no other year or years, and which shall be sold to a purchaser, or bid in for the state, may be redeemed at any time within one year from the date of sale, by any person having an interest therein who shall pay into the treasury of the county, for the use of the person entitled thereto, the amount for which the same was bid in, with interest thereon at the rate of one (1) per cent. per month.

Sale by audit-
or after May,
1899, to be
absolute and
final.

Provisions
of sale.

Judgment for
1895 taxes.

The provisions of the general tax laws now in force relative to the giving of notice of the expiration of the redemption period shall apply in all respects to the redemption of such pieces or parcels of land as may be subject to redemption under this act.

Notice of
expiration of
redemption.

The county treasurer shall attend the sale, and receive all money paid thereon.

SEC. 6. The auditor shall execute to the purchaser of any piece or parcel of property at such sale a certificate, which may be substantially in the following form:

I, _____, Auditor of the County of _____, do hereby certify that, at the sale of forfeited lands, pursuant to real estate tax judgment entered in the district court, in the County of _____, on the _____ day of _____, 18—, in proceedings to enforce the payment of taxes upon real estate delinquent in the year one thousand eight hundred and ninety-six, and for prior years for the County of _____, which sale was held at _____ in said County of _____, on the _____ day of _____, the following described piece or parcel of land, situate in said County of _____, State of Minnesota, to-

Form of
certificate
of sale.

wit: _____

_____ was offered for sale to the highest bidder, and at said sale, I did sell the said piece or parcel of land to _____ for the sum of _____ dollars, that being the highest sum bid therefor, and he having paid said sum, I do therefore, in consideration thereof, and pursuant to the statute in such cases made and provided, convey the said pieces or parcels of land in fee simple to said _____, his heirs and assigns forever.

Witness my hand and official seal this _____ day of _____, 18—.

County Auditor.

Such certificate shall pass to the purchaser the estate therein described without any other act or deed whatever, subject only to the right of redemption provided by section five (5) of this act, and may be recorded as deeds of real estate, and the record of such certificate shall have the same force and effect as evidence or otherwise as the records of deeds of real estate. If any purchaser shall purchase at said sale more than one piece or parcel of land, all of the pieces or parcels so purchased may be included in the same certificate.

SEC. 7. Said certificate or a copy of the record thereof shall be *prima facie* evidence that the title to the tract or tracts of land therein mentioned is in the person named in said certificate.

SEC. 8. When any piece or parcel of land shall be so sold the purchaser shall be entitled to immediate possession of the piece or parcel purchased by him, and if, on demand and presentation of the certificate of sale, the person in possession of the piece or parcel refuse or neglect to deliver such possession such person may be proceeded against as a person holding over the termination of his estate, which proceedings may be instituted and prosecuted under the provisions of chapter eighty-four (84) of the general statutes; and the judgment and sale herein provided for shall not be set aside unless the action in which the validity of the judgment or sale shall be called in question or the defense to any action alleging its invalidity shall be brought within nine (9) months of the date of the sale; except that in case any tract or parcel shall be included in any such judgment when such taxes shall have been paid, or such property was exempt from taxation, that said judgment and sale shall be void upon proof at any time that such taxes have been paid or such property was exempt.

Certificate
may be
recorded as
a deed.

Certificate
prima facie
evidence of
title.

Immediate
possession.

Refusal
to give
possession.

SEC. 9. The proceeds of such sale shall be distributed to the several funds for which the taxes were levied, except in cases where the property may be sold for less than the original amount of such taxes, when the cost of proceedings authorized by this act and the state tax shall be first satisfied, and the remainder, if any, shall be apportioned to the other funds pro rata, and in no case shall any piece or parcel be sold for any less sum than the amount of the state tax due thereon and the cost of proceedings authorized by this act.

Proceeds of sale.

SEC. 10. All pieces or parcels of land remaining unsold at such sale, thereafter be stricken from the tax lists, and shall be subsequently sold as provided by section one hundred and one (101) of the general tax law.

Unsold lands.

SEC. 11. Any tract or parcel of land on which extension of time for payment of the taxes has been granted under the provisions of section four (4) of this act, and on which an additional interest for another year's extension has not been paid, to secure extension for an additional year thirty (30) days before the annual delinquent sale in May, shall be sold by the county auditor in accordance with the provisions of this act, and shall be subject to all the provisions hereof, in every respect.

In case of non payment subsequent to extension.

SEC. 12. This act shall take effect and be in force from and after its passage.

Approved April 23, 1897.

CHAPTER 291.

H. F. No. 440.

An act to fix the legal residence of insane persons, paupers, and other dependents.

Fixing legal residence of insane persons, and others.

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

SECTION 1. Legal Residence.—Every person who shall have resided at any place within the boundaries of the state of Minnesota for one (1) year continuously shall be deemed to have gained a legal residence and settlement in the state of Minnesota for the purposes of this act. But no person who shall have been absent from the state of Minnesota for more than one (1) year continuously shall be deemed to have a residence for the purposes of this act in the state of Minnesota unless it shall be shown that he has not in the meantime gained a residence in any other state or country.

Legal residence in state.

Provided, that if any person shall have been an inmate of any public or private hospital or charitable in-