

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

Approved April 13, 1901.

CHAPTER 319.

H. F. No. 286.

An act to provide for the disposition of all tracts of real estate bid in for the State of Minnesota at the forfeited tax sales held in pursuance of chapter 322, General Laws 1899.

State lands on forfeited tax sales.

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

SECTION 1. All tracts or parcels of real estate bid in for the state under the provisions of chapter 322, General Laws 1899, shall be treated and disposed of in the manner hereinafter stated:

On and after the passage and approval of this act, and up to and including the 1st day of September, 1901, any owner or interested person may redeem any tract or parcel of such real estate by paying into the county treasury fifty per cent of the amount of the judgment obtained pursuant to chapter 322, General Laws 1899, together with all taxes subsequent to said judgment or subsequent to the last year's taxes included in said judgment and all penalties, costs and interest thereon. The proper officers of the county are hereby authorized and directed to satisfy all tax liens included in such judgments standing against any tract or parcel upon the payment of the sum hereinafter stated.

Prior to September 1, 1901, parties may redeem from state.

SEC. 2. All tracts or parcels not redeemed under section one of this act shall be offered for sale, as hereinafter provided, on the second Monday in September, 1901, at 10 o'clock in the forenoon.

Sale of unredeemed tracts September 9, 1901.

The sale shall be made by the county auditor at his office in the court house and shall continue from day to day until every tract subject to sale has been offered.

SEC. 3. All tracts or parcels of real estate subject to sale shall be advertised in the newspaper of the county that has been designated for publishing the current delinquent tax list, once in each week for two weeks, beginning the first week in May, 1901. The list as advertised shall contain the following information: Name of owner as shown by the judgment, a complete description of the property, the year or years for which taxes are delinquent and the amount of the judgment entered against the tract under chapter 322, General Laws 1899. For ad-

To be advertised in newspapers.

vertising this sale the publisher shall receive the same pay per description as said publisher receives for publishing the delinquent tax lists of the county.

Sale of
tracts separ-
ately at pub-
lic vendue.

SEC. 4. The county auditor shall sell such real estate at public vendue, each piece or parcel separately in the order and by the description as it appears in the list as advertised. In offering such property for sale he shall state the amount of the judgment charged against the property under chapter 322, General Laws 1899, and he shall first offer each piece or parcel to the highest bidder, but if no bidder shall offer to pay the amount of said judgment or more, he shall then offer the same to the bidder who will pay the highest sum therefor; *provided, however*, that in no case shall any tract or parcel be sold for less than one-half of the amount of the judgment hereinbefore mentioned. The county treasurer shall attend the sale and receive all money paid thereon.

The proceeds of said sale and the redemption made under this act shall be distributed pro rata to the several funds for which the taxes are levied.

Certificate
of sale,
form of

SEC. 5. The county auditor shall execute to the actual purchasers of any piece or parcel of real property at such sale a certificate which may be substantially in the following form:

I,, auditor of the county of, Minnesota, 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, State of Minnesota, on the day of March, 1900, in proceedings to enforce payment of taxes upon real estate delinquent in the year one thousand eight hundred and ninety-seven and prior years, as provided in chapter 322, General Laws 1899, for the county of, which sale was held at, in said county of, on the day of, 1900, the following described piece or parcel of land situate in said county of State of Minnesota, to-wit:, was offered for sale to the highest bidder, and no bidder appearing at said sale, the above described real property was bid in for the State of Minnesota as provided by law.

I do further certify that pursuant to the provisions of an act approved, 1901, "An act to provide for the disposition of all tracts of real estate bid in for State of Minnesota at the forfeited tax sales held in pursuance of chapter 322, General Laws 1899," I did on the day of, sell the above

described tract 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 agreeable to
 the statute in such case made and provided, convey the
 said piece or parcel of land in fee simple to said.....
, his heirs and assigns forever.

Witness my hand and official seal this day
 of, 19...

.....

County Auditor.

Such certificate shall pass to the purchaser of the real estate described therein, the fee simple thereto, subject to the right of redemption upon the payment of the full amount of the judgment obtained under chapter 322, General Laws 1899, with interest at the rate of one per cent per month from May 20, 1901, which redemption can be made at any time within sixty days from the date of filing with the county auditor, proof of service of the notice of expiration of redemption provided for in chapter 198, General Laws 1889 (section 1654, statutes 1894). Out of the amount so paid for redemption under the provisions of this section, the amount paid by such purchaser, with interest, and if he shall have paid any subsequent delinquent taxes, penalties, taxes, costs or interest, accruing subsequent to the sale, the amount so paid by him with interest from the date of paying the same shall be repaid to such purchaser by the county treasurer. The balance shall be converted into the county revenue fund, but in no case shall such purchaser be entitled to receive for redemption from such sale any sum greater than the amounts paid by him, together with interest, penalties, subsequent taxes and costs by him paid as in this section hereinabove provided.

In fee simple, subject to redemption within 60 days.

SEC. 6. When the notice of expiration has been given and the full period of time has elapsed as provided by section 1654, Statutes 1894, and upon the payment of all subsequent taxes that may have been charged against the tract, then the certificate of purchase duly executed by the county auditor shall be entitled to record and may be recorded as other conveyances of real estate. The record of such certificates shall have the same force and effect as evidence or otherwise as the records of deeds of real estate.

Notice of expiration and payment of charges.

SEC. 7. If any purchaser shall purchase more than one piece or parcel of land at said sale, all of said pieces or parcels so purchased may be included in one certificate, *provided* that the description and the amount for which each tract was sold shall be separately stated.

SEC. 8. Said certificate or a copy or 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.

Immediate
possession
upon expira-
tion of time
for re-
demption.

SEC. 9. 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 after the full period of redemption has expired, 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 sale herein provided for shall not be set aside unless the action in which the validity of judgment or sale shall be called into question, or the defense to any action alleging its invalidity be brought within nine (9) months of the date of said 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.

Land not
sold, bid in
by state.

SEC. 10. All tracts or parcels of real estate offered for sale under the provisions of this act and not sold to an actual purchaser shall be again bid in for the State of Minnesota, and shall be thereafter disposed of by the state auditor under the limitations prescribed by section 101 of the General Tax Law; same being section 1616 of the Statutes 1894.

SEC. 11. The board of county commissioners of any county in this state, may and they are hereby authorized, to allow the county auditor such compensation as may be reasonable for the services required under the provisions of this act.

SEC. 12. All acts or parts of acts inconsistent herewith are hereby repealed.

SEC. 13. This act shall take effect and be in force from and after its passage.

Approved April 13, 1901.