

GENERAL LAWS
OF
MINNESOTA

PASSED AND APPROVED DURING THE EXTRA
SESSION OF THE LEGISLATURE COM-
MENCING FEBRUARY 4, 1902.

CHAPTER 2.

H. F. No. 58.

An act relating to the taxation of real estate; providing for penalties relating thereto; the entry of tax judgments, and the sale and disposition of such delinquent real estate; redemption from such sale, and the payment of taxes upon real estate so delinquent.

Taxation of
real estate.

Be it enacted by the Legislature of the State of Minne-
sota:

TITLE I.

SECTION 1. When Penalty Attaches.—On the first day of June of each year a penalty of 10 per cent shall immediately accrue and thereafter be charged upon all unpaid taxes on real estate on the current lists in the hands of the county treasurer and any county treasurer who shall make out and deliver or countersign any receipt for such taxes without including such penalty therein shall be liable to the county for the amount of such penalty; provided, that when the taxes charged against any tract, or lot exceed one dollar, one-half thereof may be paid prior to the said first day of June, whereupon no penalty shall attach to the one-half so paid; and thereupon the remaining one-half may be paid on or subsequent to the first day of June and prior to the first day of November following, whereupon no penalty shall attach to such remaining one-half.

When penal-
ty attaches.

County au-
ditor to com-
pare tax lists

Five per cent
penalty.

SEC. 2. County Auditor to Compare Tax Lists—
Five Per Cent. Penalty.—On the first Monday in January of each year the county auditor shall compare the several tax lists in his hands with the statements received for by the county treasurer, and on file in the auditor's office, and each tract or lot of real property against which the taxes or any part thereof remain unpaid shall be deemed delinquent, and thereupon an additional penalty of five per cent. on the amount of the original tax remaining unpaid shall immediately accrue and thereafter be charged upon all such delinquent taxes; and any auditor who shall make out and deliver any statement of delinquent taxes without including the penalties imposed by this section therein, and any treasurer who shall receive payment of such taxes without including in such payment all items as shown on the auditor's statement, shall be liable to the county for the amount of any items omitted.

Filing and
effect of de-
linquent tax
list.

SEC. 3. Filing and Effect of Delinquent Tax List.—
On or before the first day of February in each year the county auditor shall file in the office of the clerk of the district court of the county, or if it be attached for judicial purposes to some other county, then in the office of the clerk of such court in that county, a list of the delinquent taxes upon real estate within his county, which list shall contain a description of each piece or parcel of land on which such taxes shall be so delinquent, except such pieces or parcels of land as shall have theretofore been bid in by the state and not assigned by it or redeemed, with the name of the owner, if known, and if unknown, so stated, appearing on the delinquent list, and the total amount of taxes and penalty or penalties, with the year or years for which the same are delinquent set opposite such description, and shall verify such list by his affidavit, that the same is a correct list of taxes delinquent for the year or years therein appearing upon real estate in said county. The filing of such list shall have the force and effect of filing a complaint in an action by the county against each piece or parcel of land therein described, to enforce payment of the taxes and penalties therein appearing against it, and shall be deemed the institution of such action; and the same shall operate as notice of the pendency of such action. The affidavit required by this section shall be substantially in the following form:

STATE OF MINNESOTA,

Form of affidavit.

County of—ss.

....., being by me first duly sworn, deposes and says that he is the county auditor of the county of that he has examined the foregoing list and knows the contents thereof, and that the same is a correct list of taxes delinquent for the year (or years therein appearing) upon real estate in said county.

Subscribed and sworn to before me this day of 19..

SEC. 4. Copy of List to Be Prepared for Publication—Notice.—Within five (5) days after the filing of the list with the clerk of the court, as provided in section three (3) of this act, the clerk shall return a copy of such list to the auditor, with a notice prepared and signed by him, and attached thereto, which notice may be substantially in the following form:

Copy of list to be prepared for publication.

STATE OF MINNESOTA,

Form of notice.

County of—ss.

District Court—Judicial District.

The State of Minnesota, to all persons, companies or corporations who have or claim any estate, right, title or interest in, claim to, or lien upon, any of the several pieces or parcels of land in the list hereto attached described:

The list of taxes and penalties on real property for the county of remaining delinquent on the first Monday in January, has been filed in the office of the clerk of the district court of the county of of which that hereto attached is a copy. Therefore you, and each of you, are hereby required to file in the office of said clerk, on or before the twentieth day after the publication of this notice and list, your answer in writing, setting forth any objection or defense you may have to the taxes, or any part thereof, upon any piece or parcel of land described in said list, in, to, or on which you have or claim any estate, right, title, interest, claim or lien, and in default thereof judgment will be entered against such piece or parcel of land for the taxes on said list appearing against it, and for all penalties, interest and costs.

(Signed)

Clerk of the District Court of the County of

(Here insert list.)

The list referred to in said notice shall be made out in substantially the following form:

Form of tax list.

List of real property for the county of, on which taxes remained delinquent on the first Monday in January, 19. .

	Town of (Fairfield),		
	Township (Forty), Range (Twenty),		Total
Name of Owner.	Subdivision of Section.	Section.	Tax and Penalty.
			\$ cts.
John Jones, se ¹ / ₄ of sw ¹ / ₄	10		2.20
James Smith, Und. half of SE ¹ / ₄	20		4.40
Amos Brown, beg. at; thence in ne dir. 40 rods to; thence e dir. 10 rds. to; thence sw dir. 40 rds. to; thence n 10 rds. to place of beg.			3.15

As to platted property, the form of heading shall conform to circumstances and be in substantially the following form:

(City, Village or Borough of Smithtown).
(Brown's Addition, or Subdivision.)

Name of Owner.	Lot.	Block.	Tax and Penalty.
			\$ cts.
John Jones	15	9	2.20
James Smith	12	9	1.20
Amos Brown	4	10	4.40

The words, letters and figures employed in parenthesis in the above forms are merely for purposes of illustration.

The name of the town, township, range, city, village or borough and addition or subdivision, as the case may be, shall be repeated at the head of each column of the printed lists as brought forward from the preceding column.

Character of papers in which notice and list may be published.

SEC. 5. Character of Papers in Which Notice and List May be Published.—Any newspaper having been printed and published in the county in the English language for a period of at least one year immediately preceding designation, and having had general circulation in the county during such period, shall be deemed eligible to be designated for the publication of the notice and list of delinquent real property, as provided in section 4 of this act.

Filing of bids for publishing.

SEC. 6. Filing of Bids for Publishing.—Any publisher or proprietor of a newspaper eligible to be designated, as provided by the preceding section, may prior to the day on which the board of county commissioners designate a newspaper for the publication of the notice and list of de-

linquent real property, file in the office of the county auditor an offer to publish such notice and list in such paper, stating in such offer the rate at which he will make such publication, which shall not exceed fifteen cents for each description. The board may in its discretion, receive offers presented to it at any time prior to the time when designation is made.

SEC. 7 Designation of Newspaper by Resolution.— The board of county commissioners shall, at their annual meeting in January, and prior to the designation, open, examine and consider all offers for publication filed in the office of the county auditor, or presented to them as provided in the preceding section, and shall thereupon award the publication of the notice and list of delinquent real property to the publisher or proprietor of a newspaper as defined in section 5 of this act, whose offer is found to be the lowest and does not exceed fifteen cents for each description. Provided, however, that in the designation of any paper under the provisions of this section, the character and value thereof as a medium for getting the notice and list to be published therein before the taxpayers of the county may be taken into consideration by the board. The board shall not be bound by any such offer, but may reject any or all offers so filed or presented, if in its judgment, the public interest so requires, and may thereupon make designation of a paper without regard to any rejected offer or offers. In any county in which no newspaper, as defined in section 5 of this act is printed, the board shall designate any such newspaper printed in the judicial district in which the county is situated and circulating in the county. Every such designation shall be by resolution, which shall be substantially in the following form:

Designation of newspaper by resolution.

Resolved, that..... (here state the name of the paper designated) be and the same is hereby designated by the board of county commissioners of the county of..... as the newspaper in which the notice and list of real estate remaining delinquent on the first Monday of January, 19... shall be published.

Designation of newspaper by resolution.

A copy of the resolution, certified by the county auditor, shall be filed in the office of the clerk of the district court. The designation of a newspaper made in January, 1902, shall be deemed a valid designation for said year for the purposes of this act.

If, for any reason, the board shall fail to make designation of a newspaper for the publication of such notice

and list, or the proprietor of the paper designated fails to give the bond described by section 10 of this act, the county auditor shall thereupon designate the same in writing, which writing he shall immediately file in his office, and shall also file a certified copy thereof in the office of the clerk of the district court.

Publication
of notice
and list.

SEC 8. Publication of Notice and List.—The county auditor shall cause the notice and list of delinquent real property to be published once in each of two consecutive weeks in the newspaper designated, as provided in the preceding section, the first publication of which notice and list shall be made on or before the twentieth day of February, immediately following the filing of such list with the clerk of the district court. The county auditor shall file said list with the publisher of the paper so designated, at least twelve days before the date upon which said list shall be published for the first time.

Approved by
county
attorney.

SEC. 9. Form of Notice and List to Be Approved by County Attorney—Every such publisher shall, immediately after having prepared his forms for printing such notice and list, and at least five days before the first day for the publication thereof, furnish proof of the proposed publication to the county auditor, who shall thereupon immediately present the same to the county attorney of his county for his approval as to the sufficiency of the form thereof.

The county attorney shall, upon receiving such copy, immediately examine the same and make such corrections therein as to form as may be necessary in order that the notice may be published in accordance with law. He shall thereupon return the same to the county auditor from whom received, advising him in writing of the necessary corrections to be made therein.

When such copy shall have been returned to the county auditor and corrections made therein in accordance with the directions of the county attorney, the county auditor shall deliver the same to the printer for publication, who shall proceed to publish it as corrected. On the first day on which said notice and list are published the publisher shall mail a copy of the paper containing the same to the county attorney, and another copy to the county auditor. If it shall be discovered by either the county attorney or the county auditor during the publication of said notice and list, or within ten days after the last publication thereof has been made, that such publication is, for any reason, invalid, the county auditor shall immediately upon being

informed thereof, direct the publisher to republish the same, as corrected, for an additional period of two weeks.

If such republication is necessary by reason of the neglect of the publisher, he shall receive no further compensation for such republication; but if caused by the mistake or inadvertence of either the county attorney or the county auditor, the publisher shall be entitled to the same compensation as is allowed by law for the publication of such notice and list.

SEC. 10. Publisher to Give Bond—Liability.—The owner or manager of the newspaper in which the said notice and list are to be published shall, within ten days after the designation thereof, execute to the state a good and sufficient bond with two or more responsible individual sureties, or in their stead one or more fidelity or surety companies in the sum of not less than two thousand (2,000) dollars, the amount whereof shall be fixed by the board of county commissioners at the session in which the said newspaper is designated, the form and sureties thereof to be approved by the county auditor, conditioned that he will publish said notice and list in such paper, in strict compliance with law; that he will pay to the county all expenses and losses incurred by it from his neglect or refusal to so publish the said notice and list; that he will comply with all lawful directions of the county auditor with respect thereto, and that he will, when directed by the county auditor, republish the said notice and list without further expense to the county when the original publication thereof is, by reason of his own fault, insufficient.

Publisher to give bond.
Liability.

SEC. 11. Certificate of County Attorney Required Before Payment for Publication.—No such publisher shall be entitled to or receive the fees for publishing such notice and list until he shall have obtained from the county attorney a certificate that the publication thereof was made according to law, which certificate shall be filed by such publisher in the office of the county auditor; and any county auditor paying for such publication without such certificate being so filed, shall be liable to the county for the amount so paid; provided, however, that if there be no county attorney of the county, or if such county attorney shall, upon application, refuse to give any such certificate, such publisher may apply to the attorney general on five days' notice to the county auditor and to the county attorney, if there be one, of such application. The attor-

Certificate of county attorney required before payment for publication.

ney general shall, if of the opinion that such publication was made according to law, so certify, and on filing his certificate with the county auditor, a warrant may issue for the payment of such fees. It shall be the duty of the county attorney and the attorney general, upon application being made to them, respectively, by any such publisher, to examine the publication of such notice and list, and if satisfied that such publication was made according to law to forthwith give the certificate herein provided for.

Jurisdiction
of court.

Not affected
by what.

SEC. 12. Jurisdiction of Court.—Not Affected by What.—When the last publication shall have been made the notice shall be deemed to have been served and the court to have acquired full and complete jurisdiction to enforce against each piece or parcel of land in said published list described the taxes, accrued penalties and costs upon it then delinquent, so as [to] bind every estate, right, title, interest, claim or lien, in law or equity, in to, or such piece or parcel of land, of every person, company or corporation; and such jurisdiction shall not be in any way affected by any error in making the list filed with the clerk nor by any error, irregularity or omission in the assessment or levy of the taxes, or in any other proceedings prior to filing the said lists; nor by any mistake in copying the list for publication; nor by any mistake in publishing said list; nor in the designation of the newspaper wherein such list is published; nor by reason of the failure of the publisher of such newspaper to give the bond required by this act; nor by reason of the taxes having been charged in any other name than that of the rightful owner; nor by any mistake in the amount of tax in such published list appearing against any piece or parcel of land therein described; provided that any judgment rendered in such proceedings shall be void upon satisfactory proof made at any time that such real estate was exempt from taxation, or that such taxes were paid before judgment was rendered.

Affidavit of
publication to
be filed.

SEC. 13. Affidavit of Publication to Be Filed.—The owner, publisher, manager or foreman in the printing office of the newspaper in which such notice and list shall have been published, shall, immediately thereafter, make and file with the clerk an affidavit of such publication, stating the days in which such publication was made, and shall also file with the clerk three copies of each number of the paper and supplement, if any, in which the notice and list shall have appeared. The publication may be

made in such newspaper, or partly in such newspaper and partly in a supplement issued therewith. The affidavit required by this section to be made and filed shall be substantially in the following form:

STATE OF MINNESOTA,

Form of
affidavit.

County of—ss.

.being first duly sworn, deposes and says that he is the (here state whether affiant is owner, publisher, manager or foreman) of (here state name of newspaper) in which was printed the notice and list of real estate remaining delinquent in county on the first Monday of January, 19. . . . ; that the said notice and list were duly printed and published in said newspaper on each of the following days: On (day of week) the day of, 19. . . . , and (day of week) the day of 19. . . . ; that each of the said days on which said notice and list were so published was the usual and regular day of the issuance and publication of said paper.

.
Subscribed and sworn to before me this
day of, 19. . . .

.
Notary Public.

SEC. 14. Who May Appear and Answer.—Any person, company, or corporation having any estate, right, title or interest in, or lien upon, any piece or parcel of land embraced in said list as published, may, within twenty days after the last publication of said notice, file in the office of the said clerk an answer, verified as pleadings in civil actions, setting forth his defense or objection to the tax or penalty against such piece or parcel of land, which answer need not be in any particular form, but shall clearly refer to the piece or parcel of land intended, and set forth in ordinary and concise language the facts constituting the defense or objection to such tax or penalty; and if the list shall embrace the taxes for two or more years, the defense or objections may be to the taxes or penalty for one or more of such years. Such answer may embrace his defense or objections to any number of parcels of land embraced in said list as published, to which he has any estate, right, title, interest in or lien upon. No reply to said answer shall be necessary, but at the trial the allegations of such answer shall be deemed to be denied.

Who may
appear and
answer.

TITLE II.

Tax Judgment.

Where no answer is Filed. Form. Entry.

SEC. 15. Where no Answer is Filed.—Form—Entry.—The clerk of the district court shall, upon the expiration of twenty days from the publication of the notice and list as hereinbefore provided, the affidavit of publication being filed, proceed to enter judgment against each and every of such pieces or parcels as to which no answer shall have been filed, which judgment shall include all of such pieces or parcels, and shall be substantially in the following form :

State of Minnesota, County of. District Court. In the matter of the proceedings to enforce payment of the taxes on real estate remaining delinquent on the first Monday in January, 19. . . . , for the County of. , State of Minnesota.

A list of taxes on real property, delinquent on the first Monday in January, 19. . . . , for said County of having been duly filed in the office of the clerk of this court, and the notice and list required by law having been duly published, as required by law and more than twenty days having elapsed since the last publication of said notice and list, and no answer having been filed by any person, company or corporation to the taxes upon any of the pieces or parcels of land hereinafter described, it is hereby adjudged and decreed that each piece or parcel of land hereinafter described is liable for taxes, penalties and costs, to the amount set opposite the same, as follows, to-wit :

Description. Amount.

And the amount of taxes, penalties and costs to which, as hereinbefore stated, each of said pieces or parcels of land is liable, is hereby declared a lien upon such pieces or parcels of land as against the estate, right, title, interest, claim or lien, of whatever nature, in law or equity, of every person, company or corporation whatsoever; and it is adjudged that, unless the amount to which each of said pieces or parcels is liable be paid, each of said pieces or parcels be sold, as provided by law, to satisfy such amount to which it is liable.

Dated this. day of. 19.

(Signed)

Clerk of the District Court, County of.

Such judgment shall be entered by the clerk in a book to

be kept by him to be called the "Real Estate Tax Judgment Book," and shall be signed by the clerk. The judgment shall be written out on the left hand pages of such book, leaving the right hand pages blank for the entries as hereinafter provided; and the same presumption in favor of the regularity and validity of the said judgment shall be deemed to exist as in respect to judgments in civil actions in said court, except in cases where taxes have been paid before the entry of said judgments, or where the land is exempt from taxation; in which cases such judgment shall be prima facie evidence only of its regularity and validity.

SEC. 16. Proceedings When Answer is Filed.—If answers shall be filed within the time hereinbefore prescribed, such answers shall stand for trial at any general term of the district court in the county where such proceedings are pending, in session at the time when the time to file answers as aforesaid shall expire, or if the court be not then in session, then at the next general or special term appointed to be held in said county; and if no general or special term shall be appointed to be held within thirty days thereafter, then the same shall be brought to trial at any general term appointed to be held within the judicial district, upon ten days' notice.

Proceedings
when answer
is filed.

It shall be the duty of the county attorney of the county in which said taxes are levied, if there be one, and, if there be none, then of the county in which such proceedings are instituted, to take charge of and prosecute such proceedings; but the county commissioners of the county in which such taxes are levied may employ any other attorney to assist such county attorney therein.

At the term at which such proceedings come on for trial, they shall take precedence of all other business before the court. The court shall proceed without delay and summarily hear and determine the objections or defenses made by the several answers, and shall dispose of all such answers and direct judgment accordingly, and in the trial thereof shall disregard all technicalities and matters of form not affecting the substantial merits.

SEC. 17. Proceedings After Hearing.—Judgment.—If, after a hearing, the court shall sustain the taxes and penalties in whole or in part against any piece or parcel of land, judgment shall be rendered against all such pieces or parcels for the amount as to which such taxes and penalties shall be sustained against such pieces or parcels re-

Proceedings
after
hearing.
Judgment.

spectively, with costs and disbursements, and interest at one per cent per month from and after the expiration of the twenty days named in the published notice hereinbefore provided for, unless the court otherwise direct; which judgment may be substantially in the form prescribed in section 15 of this act, except that it shall, in addition, state that the same was rendered after answer and trial; and, after the description of each piece or parcel, shall be stated the name of the person, company or corporation answering as to such piece or parcel.

If the court sustain the defense or objections to the taxes and penalties as to any piece or parcel of land, the judgment shall discharge such piece or parcel from the taxes in said list charged against it, or from such portion of such taxes as to which the defense or objection is sustained, and from all penalties. If such defense or objection is not sustained for the entire amount of taxes charged against any such piece or parcel judgment shall be rendered against such piece or parcel for the amount as to which the defense or objection is not sustained. The court may in its discretion, award disbursements for or against either party to the action.

SEC. 18. Judgment for Taxes.—What Defense May be Made.—If all the provisions of law in relation to assessment and levy of taxes shall have been complied with, of which the list so filed with the clerk shall be prima facie evidence, then judgment shall be rendered for such taxes and the penalties and costs.

But no omission of any of the things by law provided in relation to such assessments and levy, or of anything required by any officer or officers to be done prior to the filing of the list with the clerk shall be a defense or objection to the taxes appearing upon any piece or parcel of land, unless it be also made to appear to the court that such omission has resulted to the prejudice of the party objecting, and that the taxes against such piece or parcel of land have been partially, unfairly or unequally assessed; or that such piece or parcel of land has been assessed and taxed at a valuation greater than its real and actual value; and in such case, but no other, the court may reduce the amount of taxes upon such piece or parcel, and give judgment accordingly. It shall always be a defense in such proceedings, when made to appear by answer and proofs, that the taxes have been paid, or that the property was not subject to taxation.

Judgment
for taxes.

What de-
fense may
be made.

SEC. 19. Judgment.—Reviewed by Supreme Court.—Proceedings.—The judgment of the district court shall be subject to review by the supreme court as in other civil actions. As soon as it shall be decided, the clerk of the supreme court shall enter the proper order and forthwith transmit a certified copy of such order to the clerk of the proper district court; provided, that such proceeding shall in no case prevent the entry of judgment in the district court, nor prevent the sale of any piece or parcel of land pursuant to the judgment of the district court, unless, at the time of taking such appeal, an undertaking with at least two sureties, and in an amount to be approved by the judge of the district court, conditioned for the payment of the amount for which judgment shall be rendered in the district court, and the penalties and costs allowed by law, if the decision of the district court shall be affirmed shall be filed with the clerk of the district court; provided, further, that the court wherein any tax judgment is entered shall have power, in its discretion, and for good cause, shown by any person interested to open such judgment at any time before the expiration of the period of redemption, and may allow any defense to be interposed in such case that might have been interposed before the entry of such judgment, and may at any time upon satisfactory proof, vacate and set aside such judgment on the ground that the tax in question was paid before judgment was rendered, or that the real estate in question was not subject to taxation. Application to open such judgment may be summary upon such notice to the purchaser and county auditor of the proper county as the court may direct, and, in case a defense is allowed to be interposed, the case shall proceed in all respects as in defended cases under this act.

Judgment.
Reviewed by
supreme
court.
Proceedings.

SEC. 20. Filing of Papers by Clerk.—The clerk of the district court shall attach together and keep on file in his office the list notice, affidavit of publication, one copy of the newspaper and supplement, if any, in which the notice and list were published, all answers, all orders made in the proceedings, and all affidavits and other papers filed in the course of the proceedings.

Filing of
papers by
clerk.

SEC. 21. Proceedings After Judgment.—When any real estate tax judgment shall be entered, the clerk shall forthwith deliver to the county auditor, in a book to be provided by said auditor, a certified copy of such judg-

Proceedings
after judg-
ment.

ment, which shall be written on the left hand pages of such books, leaving the right hand pages blank.

Prior pay-
ment.

SEC. 22. Payment Before Entry of Judgment and Before Sale.—Any person may, before sale, pay the amount adjudged against any piece or parcel of land.

If payment is made before the entry of judgment, and the delinquent lists have been filed with the clerk of the court, the county auditor shall immediately certify to such payment to the clerk, who shall note the same on the delinquent list on file in his office; and all proceedings pending against such piece or parcel of land shall thereupon be discontinued. If payment is made after judgment is entered and before sale, the county auditor shall certify such payment to the clerk, who shall upon production of such certificate and the payment of a fee of ten cents to him, enter on the right hand page of the real estate tax judgment book and opposite the description of such piece or parcel, satisfaction of the judgment against the same.

The county auditor shall make proper entries in the books of his office of all payments made under the provisions of this section.

TITLE III.

Tax Judgment Sale.

Tax judg-
ment sale.
Notice.

SEC. 23. Annual Tax Judgment Sale.—Notice.—On the second Monday in May in each year the county auditor shall sell all pieces or parcels of land against which judgment has been rendered for the taxes of the preceding year or years and remain unsatisfied.

Before making such sale he shall give notice thereof by posting such notices, one copy in the office of the clerk of the court where the judgment shall have been entered, one copy in the office of the county treasurer, and one copy at some conspicuous place at the county seat of said county, at least ten days before the day of sale; and by publishing such notice once in each of two successive weeks, the first publication to be at least fifteen days before the day of sale, in some daily or weekly newspaper eligible to be designated for the publication of the notice and list of delinquent real property, if there be one printed in the county; if there be no such newspaper printed in the county, then in one printed in the county in which the judgment shall have been entered; or if there be none in either, then in one published in some county in the judicial district; provided, that in all cases where answer

has been filed as provided by law, or when a republication of the notice and list of delinquent taxes has been made pursuant to the provisions of this act, and judgment shall have been entered, the county auditor shall give the required notice by publication and otherwise, and within thirty days after judgment has been entered he shall proceed to sell all property against which taxes stand charged in such judgment.

The notice herein required may be substantially in the following form :

Tax Judgment Sale.

Form of notice.

Pursuant to a real estate tax judgment of the district court in the county of State of Minnesota, entered the day of in proceedings for enforcing payment of taxes and penalties upon real estate in the county of remaining delinquent on the first Monday in January, 19. . . . , and of the statutes in such case made and provided, I shall on the day of at ten o'clock in the forenoon, in the town or city of and county of sell the lands which are charged with taxes, penalties and costs in said judgment, and on which taxes shall not have been previously paid.

.....
Auditor of County.

At the time and place appointed in such notice the county auditor shall commence the sale of such lands, and proceed with the sale thereof from day to day, for six consecutive days, or until the whole shall have been sold.

If, for any reason, any tract or parcel of land against which a judgment has been entered shall be omitted from the tax judgment sale or sales of the year in which the same was entered, such judgment shall bear interest at one per cent per month from and after the date thereof, and the county auditor may include such tract or parcel in the next annual tax judgment sale.

SEC. 24. Sale at Public Vendue.—Procedure.—The auditor shall sell by public vendue each piece or parcel of land separately, in the order in which they are described in the judgment and by the description therein; but if the sum bid for any piece or parcel shall not be paid on the day of the sale thereof, he shall again offer such piece or parcel for sale.

Sale at public vendue. Procedure.

In offering the lands for sale, he shall state the amount for which each piece or parcel is to be sold, and shall then sell the same to the person who shall offer to pay the amount for which the same is to be sold, at the lowest annual rate of interest on such amount; provided, that no bids shall be accepted when the proposed rate of interest exceeds twelve per centum per annum; and, provided, further, that all bids for any fractional part of one per cent shall be a decimal part thereof and not less than one-tenth of one per cent. If no bidder shall bid an amount equal to that for which the piece or parcel is to be sold, at a rate of interest not exceeding twelve per centum per annum, then the auditor shall bid in the same for the state at such an amount. The county treasurer shall attend the sale and receive all moneys paid thereon.

SEC. 25. Certificate of Sale for Each Parcel—Title.—
The auditor shall execute to the purchaser of any piece or parcel of land a certificate, which may be substantially in the following form:

I,, auditor of the county of, State of Minnesota, do hereby certify that at the sale of lands, pursuant to the real estate tax judgment, entered in the district court in the county of on the day of, 19.., in proceedings to enforce the payment of taxes delinquent on real estate for the 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-wit (insert description) was offered for sale to the bidder who offered to pay the amount for which the same was to be sold at the lowest annual rate of interest on such amount: and at said sale I did sell the said piece or parcel of land to, for the sum of, with interest at . . . per cent per annum on such amount, that being the sum for which the same was to be sold, and such rate of interest being the lowest rate per cent per annum bid on such sum; and he having paid said sum, I do therefore, in consideration thereof, and pursuant 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, subject to redemption as provided by law.

Certificate
of sale for
each parcel.
Title.

Witness my hand and official seal, this day of
, 19. . .
 (L. S.) ,
 County Auditor.

Such certificate, in case the land shall not be redeemed as in this act provided, shall pass to the purchaser an estate therein in fee simple without any other act or deed whatever. Such certificate may be recorded, after the time for redemption shall have expired, as other deeds of real estate, and the record thereof shall have the same force and effect in all respects as the record of such deeds and shall be evidence in like manner. If any purchaser shall at said sale purchase more than one piece or parcel, the auditor shall issue to the purchaser a certificate for each piece or parcel so purchased.

SEC. 26.—Who may purchase.—Any person except county auditors, county treasurers, clerks of district court, and each of their deputies or clerks, may become the purchaser at such sale. If the owner purchase, the sale shall have the effect to pass to him (subject to redemption as herein provided) every right, title and interest of any and every person, company or corporation, free from any claim, liens or incumbrance, except such right, title, interest, lien or incumbrance as the owner so purchasing may be legally or equitably bound to protect against such sale, or the taxes for which such sale was made; provided, that nothing herein contained shall be so construed as to prevent any such officer or his deputy or clerk from becoming the purchaser at such sale, of any lands of which he may be the owner, or upon which he may have a lien; provided, further, that no county auditor, county treasurer, clerk of district court, their deputies, or clerks, shall act as agent or attorney for the purchasers at such sale.

SEC. 27. Entry in Judgment Book of Disposition of Property at Sale.—The county auditor shall, immediately after such sale, set out in the copy judgment book what disposition was made at said sale of each piece or parcel of land; if sold to an actual purchaser, to whom and for what amount, and for what rate of interest; and if bid in for the state, then so stating; and, upon any assignment or redemption he shall make a note thereof in said copy judgment book, opposite the piece or parcel assigned or redeemed. After he shall have set out in the copy judgment book what disposition was made at the sale of the several pieces or parcels of land, he shall deliver the same

Who may purchase.

Entry in judgment book of disposition of property at sale.

to the clerk of the court, who shall forthwith enter on the right hand page of the real estate tax judgment book, opposite the description of each piece or parcel sold, the words, "satisfied by sale;" and opposite each piece or parcel bid in for the state, the words, "bid in for the state;" and he shall thereupon redeliver said copy judgment book to the auditor.

Taxes for subsequent years on property sold at tax sales.

SEC. 28. Taxes for Subsequent Years on Property Sold at Tax Sales.—The taxes for subsequent years shall be levied on property so sold or assigned by the state as hereinafter provided; or, if bid in for the state and not assigned, until title thereto shall have become fully vested in the state, in the same manner as though the sale had not been made; and the purchaser or assignee of the state may pay the amount of such taxes, at any time after they become delinquent, and upon paying the same the amount thereof together with interest at the rate of 12 per centum per annum from the date of payment after they shall have become delinquent, shall be added to and be a part of the money necessary to be paid for redemption from sale. Any such purchaser or assignee paying such taxes shall at the time of the payment thereof present to the county auditor his tax certificate, and such auditor shall enter the fact of such payment and the amount thereof with the year or years for which payment is made on his copy of tax judgment book, opposite the tract or parcel embraced in such certificate.

Property bid in for the state. Assignments. Form. Record. Evidence.

SEC. 29. Property Bid in for the State—Assignments—Form—Record—Evidence.—At any time after any piece or parcel of land shall have been bid in for the state, and before the expiration of the period of redemption, the same not having been redeemed, the county auditor shall assign and convey the same, and all the right of the state in any such piece or parcel of land acquired at such sale, to any person except the county auditor, county treasurer, clerk of the district court, and their deputies or clerks, who shall pay the amount for which the same shall have been bid in, with interest at the rate of 12 per cent per annum and the amount of all subsequent delinquent taxes, penalties, costs, and interest at said rate upon the same from and after the time when such taxes become delinquent; and he shall execute to such persons a certificate or conveyance for each piece or parcel, which may be substantially in the following forms:

I,, auditor of the county of, State of Minnesota, do hereby certify that at the sale of lands pursuant to the real estate tax judgment, entered in the district court in the county of, on the day of, 19.., in proceedings to enforce the payment of taxes delinquent upon real estate for the 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 wit (insert description), was duly offered for sale; and, no one bidding upon such offer an amount equal to that for which said piece or parcel was subject to be sold, the same was then bid in for the state at such amount, being the sum of, and the same still remaining unredeemed, and on this day, having paid into the treasury of said county the amount for which the same was so bid in, and all subsequent delinquent taxes, penalties, costs, and interest, amounting in all to dollars; therefore, in consideration thereof, and pursuant to the statute in such cases made and provided, I do hereby assign and convey the said piece or parcel of land in fee simple, with all the right, title, and interest of said state acquired therein at said sale, to the said his heirs and assigns, forever, subject to redemption as provided by law.

Form of conveyance.

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

(L. S.)

.....,
County Auditor.

Such certificate, in case the land shall not be redeemed as in this act provided, shall pass to the purchaser or assignee an estate therein in fee simple without any other act or deed whatever. Such certificate or conveyance may be recorded after the time for redemption shall have expired, as other deeds of real estate, and the record thereof shall have the same force and effect in all respects as the records of such deeds; and the same, or the record thereof, shall be evidence in like manner, and have the same force and effect in all respects as the records of such deeds.

SEC. 30. Certificates as Evidence—Ground of Avoiding Sale—New Sale.—The certificate issued pursuant to sections 25 and 29 of this act, or the record thereof, shall in all cases be prima facie evidence that the tract or parcel

Certificates as evidence.

described therein was subject to taxation for the year or years therein stated; that the taxes were not paid at any time before the sale; that the tract or parcel described therein had not been redeemed from the sale; that the tract or parcel described therein had been listed and assessed at the time and in the manner required by law; that the taxes were levied according to law; that the tax judgment, pursuant to which the sale was made, was duly entered and that the court had jurisdiction to enter the same; that all the requirements of law with respect to the sale had been duly complied with and of title in the grantee therein after the time for redemption has expired. Provided, however, that when any certificate issued pursuant to either of said sections embraces university, school or other state lands, the title whereof is in the state, no other or greater interest shall be held to be thereby conveyed than that acquired under the certificate of the land commissioner.

Avoiding
sale—How.

No sale shall be set aside or held invalid by reason of any misrecitals in said certificates, nor unless the party objecting to the same shall prove either that the taxes were paid before judgment was rendered; or that the real estate was exempt from taxation; or that the court rendering the judgment pursuant to which the sale was made had not jurisdiction to render the judgment; or that, after the judgment and before the sale, such judgment had been satisfied; or that notice of sale, as required by this act, was not given, or that the piece or parcel of land was not offered at said sale to the bidder who would pay the amount for which the piece or parcel was to be sold, at the lowest rate of interest, as provided in this act; or unless the action in which the validity of the sale shall be called in question be brought, or the defense alleging its invalidity be interposed within three years after the date of the sale; provided, that every judgment rendered against any tract or parcel of land for a tax which has been paid before the entry thereof, or where the land was exempt from taxation, shall be void; and all sales made under any such judgment or under a judgment which has been paid, shall be void, and no title or interest in any tract or parcel of land sold under such judgment shall pass or be conveyed to any purchaser at such sale.

Action to
cancel sale.

In any action brought to set aside or cancel such sale, or in any action in which the validity of such sale may arise, the tax receipt, or the duplicate stub thereof, or any

other record of the payment of such tax in the office of the county auditor or county treasurer, shall be prima facie evidence of the payment of such tax; but such payment shall not be established by parol testimony only. In such action the county in which the land is situated, or the state, if the county or state claim any interest in the land sold under such judgment, may be made parties defendant, in which case the county attorney shall appear for and on behalf of such county or state, or both. An action to set aside and cancel such sale on the ground that the tract or parcel of land was exempt or that the tax was paid before judgment or sale may be commenced at any time.

SEC. 31. If Sale Invalid—State's Lien to Pass to Purchaser.—If any certificate executed by the county auditor to an actual purchaser, pursuant to sections 25 and 29 of this act shall prove to be invalid for any other cause than that the land on which the taxes for which the sale was made was not subject to taxation, or that such taxes had been paid prior to such sale, or that the assessment or levy was void, the lien of the state on the tract or parcel of land sold, as provided in section 69 of this act shall, without any act whatever, be transferred to and vested in the holder of such certificate, his personal representatives, heirs or assigns. Such certificate holder, or his personal representatives, heirs or assigns, may collect out of the property covered by such lien by sale thereof by foreclosure, or other proper action or proceeding, the amount of taxes, penalties and interest due thereon at the time of such sale, with interest thereon at the rate of 12 per cent per annum, together with the amount of all subsequent taxes paid, with interest thereon at said rate, and the costs and expenses of his action.

If sale invalid, State's lien to pass to purchaser.

SEC. 32. Wrong Name Not to Affect Sale.—No sale of any tract or parcel of real property for taxes shall be affected or deemed invalid on account of the use of another name than that of the true owner in describing the ownership of any such tract or parcel in any tax proceeding.

Wrong name not to affect sale.

SEC. 33. Endorsement on Certificates for Record.—Before any certificate or assignment provided for in this act shall be recorded, the holder thereof shall present the same to the county auditor, who shall certify thereon that the property therein described still remains unredeemed, and that the period of redemption has expired; and no

Certificates for record.

such certificate or assignment shall be recorded by the register of deeds unless such endorsement is made.

TITLE IV.

Redemption.

Redemption.

SEC. 34. Time Within Which Lands May Be Redeemed.—Any person claiming an interest in any piece or parcel of land sold for taxes at any tax sale, or bid in by the state at any such sale, and held or assigned by it subsequent to such sale, may redeem the same in the manner in this act provided at any time within three years after the date of such sale.

How made.

SEC. 35. Redemption; How Made.—Any person redeeming any tract or parcel of land from any tax sale shall pay into the treasury of the county, for the use of the funds or person thereto entitled:

Right of state.

First.—When Right of State Not Assigned.—If such piece or parcel shall have been bid in for the state and the right of the state shall not have been assigned, the amount for which the same was bid in, with interest at 12 per centum per annum and the amount of all delinquent taxes, penalties, costs and interest thereon at said rate from and after the time when such taxes became delinquent.

If assigned.

Second.—When Right Has Been Assigned.—If the right of the state shall have been assigned, the amount paid by the assignee, with interest at 12 per centum per annum from the day when so paid and all unpaid delinquent taxes, interest, costs and penalties that may have accrued on such piece or parcel after such assignment; and if he shall have paid any delinquent taxes, penalties, costs, or interest accruing subsequent to the assignment, the amount so paid by him, with interest at 12 per centum per annum from the day of such payment.

Sale to purchaser.

Third.—When Sold to a Purchaser.—If the same shall have been sold to a purchaser, the amount paid by such purchaser with interest at the rate for which such tract or parcel was sold; and if he shall have paid any delinquent taxes, penalties, costs, or interest accruing subsequent to the sale, the amount so paid by him with interest at the rate of 12 per centum per annum from the day of paying the same and all unpaid delinquent taxes, interest, costs and penalties accruing subsequent to such sale.

Payment for redemption.

SEC. 36. Payment for Redemption Same as for Current Taxes—Duty and Liability of Auditors.—Receipts of money into the county treasury made pursuant to the

preceding section shall be governed by the provisions of this act regulating the payment of current taxes, and any such payment shall have the effect to annul the sale. On redemption being made, the county auditor shall enter upon the copy of the tax judgment book and opposite the description of the tract or lot redeemed the word "Redeemed." If the amount received in payment for the purposes of redemption be less than that required by law it shall not invalidate the redemption, but the auditor shall be liable for the deficiency to the person entitled thereto.

SEC. 37. *By Minors—When to Be Made.*—Minors, insane persons, idiots, or persons in captivity or in any country with which the United States are at war, having an estate in or lien on lands sold for taxes which estate in or lien on such land was of record in the office of the register of deeds of the county where said land is situated, before the expiration of three years from the date of such sale, may redeem the same within one year after such disability shall cease; but in such case the right to redeem must be established in a suit for that purpose brought against the party holding the title under the sale.

By minors.
When to be
made.

SEC. 38. *Redemption When Owner of Record Dies After Sale.*—Whenever the lands of any person shall be sold for taxes, and the owner of such lands dies after such sale and before the expiration of the period of redemption, the executor or administrator of such owner, or any person interested in his estate as heir, devisee, legatee or creditor, may redeem such lands from any such sale at any time within three years and six months from the date thereof. If such redemption be made by a creditor, the amount paid to effect such redemption, with interest thereon at the rate of 7 per cent per annum, shall constitute a valid claim against the estate of the deceased.

Death of
owner of
record.

SEC. 39. *Same—When Made by the Executor, Etc.*—If redemption, as provided in the preceding section be made by an executor or administrator, he shall at the time of the making thereof produce his letters testamentary or of administration to the county auditor. If made by any other person, he shall make and file with such auditor an affidavit stating under what right or claim such redemption is made.

Executor or
administra-
tor.

SEC. 40. *Same—Certificate to Be Given by Auditor.*—Upon redemption being made as provided in section 38, the county auditor shall make and deliver to the person

Certificate to
be given by
auditor.

making such redemption a certificate containing the name of the person redeeming, a statement of the claim or right upon which such redemption was made, the amount paid to redeem, a description of the lands redeemed, the date of the sale of such lands, and the year in which the taxes were levied for which such sale was made; which certificate shall have the effect to annul any such sale, and such certificate may be recorded as other deeds of real estate, and with the like effect as evidence or otherwise.

Redemption
undivided
part.

SEC. 41. **Redemption Undivided Part.**—Any person claiming an undivided part of any tract or parcel of land sold for taxes may redeem the same on paying such proportion of the amount required for redemption by section 35 as the part so claimed by him bears to the whole.

Undivided
share.

SEC. 42. **Redemption Undivided Share.**—Any person claiming an undivided share in any tract or parcel of land, out of which an undivided part shall have been sold for taxes, may redeem his undivided share by paying such proportion of the amount required for redemption by section 35 as the undivided share claimed by him bears to such undivided part.

Specific
part.

SEC. 43. **Redemption—Specific Part.**—Any person claiming a specific part of any tract or parcel of land sold for taxes may redeem his specific part by paying such proportion of the amount required for redemption by section 35 as the value of such specific part bears to the whole.

SEC. 44. **Redemption of Specific Part of Undivided Part.**—Any person claiming a specific part of any tract or parcel of land out of which an undivided part shall have been sold for taxes charged on the whole tract or parcel, may redeem his specific part by paying such proportion of the amount required for redemption by section 35 as the value of such specific part bears to the value of the whole of such tract or parcel.

Auditor to
determine
proportion to
be paid by
redemption-
er.

SEC. 45. **Auditor to Determine Proportion to Be Paid by Redemptioner.**—In every case where a partial redemption is asked for pursuant to either of the last two preceding sections, the county auditor upon application of the redemptioner, after notice to all parties interested, shall determine the proportion to be paid by the party applying to redeem, and his decision shall be final thereon. When personal notice cannot be given to any of such parties, the same may be given by leaving a written notice at his known residence or usual place of business in the county; but if he has no such known residence or place of business

in the county and cannot be found in the county, of which facts or either of them the affidavit of the person appointed by the auditor to give the said notice shall be evidence, the auditor shall cause such notice to be published once in each of two consecutive weeks on the same day in each week in a legal newspaper, printed and published in the county in which the land is situated, or, if there is no such newspaper printed and published in the county, then the same shall be published in a legal newspaper printed and published in an adjoining county. When notice is given by publication, the last day thereof shall not be less than ten days prior to the day fixed by the auditor for the determination of such matter.

The county auditor shall not be required to proceed under this section until the applicant for redemption shall have paid to the auditor such sum as shall be reasonably sufficient to reimburse him for expenses necessarily to be incurred by him in giving or publishing said notice and a fee of 50 cents as compensation for his services in connection therewith.

Auditor's
fees.

SEC. 46. Redeeming Land Held Jointly.—Whenever the land of any one person shall be sold for taxes assessed conjointly on the lands of such person and the lands of another person, and such other person shall not pay his due proportion, the person whose lands shall be sold may redeem the same by paying the amount required to redeem; and he shall be entitled to recover from such other person whose lands were assessed with his a just proportion of the redemption money so paid, with lawful interest from the time of such redemption; and such just proportion and interest shall be and remain a lien upon the land of such other person so sold and the same may be collected out of such land by sale thereof by foreclosure or other proper action or proceeding; provided the same shall not be a lien upon such land until the person paying the same, his agent or attorney shall make and file for record in the office of the register of deeds of the county where the land is situated an affidavit stating the amount paid by him for which such other person is liable and that he claims a lien therefor; but no suit shall be brought for the recovery of such proportion or the foreclosure of such lien until after the expiration of the time allowed for redemption.

Redeeming
land held
jointly.

Auditor's
notice after
expiration of
redemption.

SEC. 47. Every person holding a tax certificate shall, after the expiration of the time for the redemption of the lands therein described, as provided by law, present such certificate to the county auditor, and thereupon the auditor shall prepare, under his hand and official seal, a notice to the person in whose name such lands are assessed, specifying the description of such lands, the amount for which the same were sold, the amount required to redeem such land from such sale, exclusive of the costs to accrue upon such notice, and the time when the redemption period will expire, which notice the auditor shall deliver to the party applying therefor, who shall deliver the same to the sheriff of the proper county for service and return. The sheriff shall within twenty days after the receipt by him of said notice, serve and make a return of the same to the auditor. Such service shall be made in the manner prescribed for the service of a summons in a civil action in the district court. If the person named in such notice cannot be found in the county and there be any person in the actual possession of the land in such notice described, the same shall in like manner be served upon him. If there be no person in the actual possession of the said land, of both of which facts the return of the sheriff shall be prima facie evidence, the service of said notice shall be made thereafter by the county auditor by publication once in each week for three successive weeks in some newspaper printed and published in the county where such lands are situated, if there be one; if there be none, then in some newspaper printed and published at the capital of the state, proof of which publication shall be filed with the county auditor.

Form of
notice.

The notice herein provided for shall be sufficient, if substantially in the following form:

Notice of Expiration of Redemption.

Office of the County Auditor.

County of, State of Minnesota.

To

You are hereby notified that the following described piece or parcel of land, situated in the county of and State of Minnesota, and known and described as follows, to-wit: is now assessed in your name; that on the day of May, A. D., at the sale of land pursuant to the Real Estate Tax Judgment, duly given and made in and by the district court in and for the said county of,

on the day of March, A. D., in proceedings to enforce the payment of taxes delinquent upon real estate for the year for the said county of the above described piece or parcel of land was sold for the sum of and the amount required to redeem said piece or parcel of land from said sale exclusive of the cost to accrue upon this notice, is the sum of and interest, at the rate of per cent per annum from said day of A. D., to the day such redemption is made, and that the said tax certificate has been presented to me by the holder thereof, and the time for redemption of said piece or parcel of land from said sale will expire sixty (60) days after the service of this notice and proof thereof has been filed in my office.

Witness my hand and official seal this day of, A. D.

(Official Seal.)

County Auditor of County, Minnesota.

SEC. 48. For his services in serving such notice the sheriff shall be entitled to the same fees that now are or hereafter may be allowed him for the service of summons in a civil action in the district court.

Payment of fees.

No transfer of the lands described in such certificate shall be made on the books of the county auditor to the certificate holder, and no certificate shall be entitled to record, nor shall the full period of redemption expire until sixty days shall have elapsed after the service of such notice and proof thereof has been filed.

The fees of the sheriff for serving and the printer's fees for publishing such notice shall be paid in the first instance, by the person holding the tax certificate, and shall be repaid by the party offering to redeem such land before any certificate of redemption shall issue.

SEC. 49. Interest on Purchase Money.—The amount for which any piece or parcel shall be sold or bid in for the state shall bear interest from the date of the sale until redemption at the rate of one per cent per month; and the amount paid by any assignee for the right of the state shall bear interest at the same rate until redemption; provided, that when the land is sold with interest at a rate less than one per centum per month, it shall bear interest until redemption at the same rate.

Interest on purchase money.

The amount paid by any purchaser or assignee of the state for taxes, penalties, costs, and interest accruing subsequent to the sale or assignment, shall bear interest at the rate of one per centum per month until redemption.

Land not embraced in list.

SEC. 50. Interest When Land Not Embraced in List Filed With Clerk.—In all cases where any tract or parcel of land upon which taxes are delinquent shall have been omitted for any reason for any year, or years, from the list filed by the county auditor with the clerk of the district court, as provided in this act, such delinquent taxes shall bear interest at the rate of twelve per centum per annum from and after the second Monday of May in the year in which the taxes became delinquent.

Distribution of interest, penalties and costs.

SEC. 51. Distribution of Interest.—Penalties and Costs.—All costs accruing on lands sold, and all interest accruing on lands bid in for the state, before redemption or assignment, shall be apportioned to the county revenue fund. All penalties accruing on lands sold at tax sales and on lands bid in for the state shall be apportioned to the several funds respectively, except that of the state, in such proportion as the tax enrollment of each municipality bears to the whole amount of taxes except those for the state purposes, any provision in any general or special law heretofore enacted to the contrary notwithstanding.

TITLE V.

Sale of Unredeemed Lands.

Unredeemed lands the property of the state.

SEC. 52. Unredeemed Lands the Property of the State—County Auditor to Prepare Lists of Same.—All pieces or parcels of real property bid in for the state under the provisions of this act, and not assigned to purchasers, and not redeemed within three years from the date of the tax sale at which the same were offered for sale, shall become the absolute property of the state, and shall be disposed of in the manner as provided in section 53 and 54 of this act. It shall be the duty of the county auditor to annually prepare and transmit to the state auditor, in the month of July, a list of all such lands in his county appearing by the records of his office to which the right of redemption has expired.

Sale of unredeemed lands.

SEC. 53. Sale of Unredeemed Lands.—The state auditor shall annually cause a notice to be published in each county in a newspaper printed and published therein, naming one or more days on which he will offer for sale at the county seat of such county all tracts and parcels of

lands sold for taxes to which the state has acquired title.

SEC. 54. Same—By Whom Conducted—Terms.—The sale provided for in the preceding section shall be conducted by the state auditor, or, if he so directs, by his deputy, or the county auditor. Every tract or parcel shall be sold for cash to the person bidding the highest price offered therefor, which shall not be less than the amount of taxes, penalties, interest and costs charged against it, unless the value thereof, as fairly ascertained, and fixed by the state auditor, shall be less than such amount. The purchaser shall make immediate payment to the county treasurer of the whole amount for which any tract or parcel is sold. The officer conducting such sale shall give to each purchaser at such sale a certificate, in such form as the attorney general shall prescribe, in which shall be set forth the name of the purchaser, the description of the land sold, the purchase price thereof, and the date of sale. The county auditor shall attend such sale and make a record of all sales thereat.

By whom
conducted.
Terms.

SEC. 55. Purchaser to Receive Deed—How and When.—Any person, or his heirs, or assigns, receiving the certificate described in the preceding section, shall be entitled to a deed from the state; and upon presentation of such certificate to the governor he shall be authorized to execute a deed in the name of the state to the person entitled thereto, conveying the lands therein described; and every such deed shall vest the grantee with complete title to such lands, subject to the defenses that the tract or parcel was exempt from taxation, or that the taxes had been paid for which such tract or parcel was sold at the said tax sale. Such deed may be recorded as other deeds of real estate, and the record thereof shall have the same force and effect in all respects as the record of such deeds, and shall be evidence in like manner.

Purchaser to
receive deed.
How and
when.

SEC. 56. Proceeds of Sale—How Distributed.—The proceeds of the sale of any tract or parcel of land made pursuant to sections 53 and 54 of this act shall, to the amount of taxes, penalties, interest and costs charged against said tract or parcel be distributed as provided by this act for the distribution of delinquent taxes, penalties, interest and costs; and the excess, if any, shall be paid into the state treasury for the benefit of the state. If any tract or lot shall be sold for any sum less than the amount of delinquent taxes, penalties, interest and costs, the state taxes shall first be paid, and the remainder, if any, shall

Proceeds of
sale.
How dis-
tributed.

be divided pro rata between the different funds for which such taxes are levied.

County
treasurer to
attend sales.

SEC. 57. County Treasurer to Attend Sales and Receive Moneys.—The county treasurer shall attend every sale held pursuant to sections 53 and 54 of this act, and receive all moneys paid on account of any and all sales of lands; and all moneys received shall be disposed of in the manner following: The portion thereof due the state shall be paid to the state treasurer upon the warrant of the state auditor, and the remainder thereof shall be distributed to the funds entitled thereto.

TITLE VI.

Refundments.

Refundments
When al-
lowed.

SEC. 58. When Allowed.—Refundment of moneys paid by any purchaser of a tract or parcel of land at a tax sale, or upon assignment of any such tract or parcel bid in for the state at such sale shall be allowed only in the following cases:

1. When it shall be made to appear that such tract or parcel was exempt from taxation.
2. When it shall be made to appear that the taxes for which the tract or parcel was sold had been paid before sale.
3. When it shall be made to appear that the assessment of the property or the levy of the tax is void.

In non-judicial proceedings.

SEC. 59. When Refunded in Non-judicial proceedings.—When any tract or lot of land shall have been sold for taxes which at the time said taxes were levied was exempt from taxation, the money paid on such sale, with interest thereon at the rate of seven per centum per annum, shall be refunded to the tax purchaser, or his assigns or legal representatives. Such refundment shall be made only upon the certificate of the county auditor that the tract or lot was exempt from taxation at the date of the levy of the taxes, with the approval of the state auditor endorsed thereon. Before such certificate is made the applicant shall present to the county auditor requisite proofs showing the fact of such exemption. The amount of such refundment shall be paid out of the county treasury on the order of the county auditor.

In judicial proceedings.

SEC. 60. When Refunded in Judicial Proceedings.—When any tax sale is declared void by judgment of court, such judgment shall state for what reason such sale is annulled; and in all cases where any sale has been, or here-

after shall be so set aside for either of the grounds stated in section 58 of this act the money paid by the purchaser at the sale, or by the assignee of the state on taking the assignment certificate shall, with interest at the rate of seven per centum per annum from the date of such payment, be returned to the purchaser or assignee, or the party holding his right, out of the county treasury, on the order of the county auditor.

SEC. 61. Limitation on Right to Refund.—No refundment shall be allowed unless the right thereto has been determined or the certificate and approval obtained and application therefor has been made within eight years from the date of the tax sale, on account of which such refundment is claimed; provided, however, that no interest shall be allowed on any refundment beyond a period of six months after the right thereto has been determined.

Limitation
on right to
refund.

TITLE VII.

Actions Affecting Tax Judgments and Sales.

SEC. 62. Court to Adjudge Taxes a Lien—When.—When in any action or proceeding brought or pending in any court any tax judgment or tax sale shall be adjudged void for any cause occurring subsequent to the levy of the taxes embraced in such judgment or sale, except in cases where such taxes have been paid, or the property is exempt from taxation said court shall require proper evidence to be adduced, showing the amount paid at the tax sale of the tract or lot in controversy by the holder of the tax certificate or deed, or his assignors, and of all subsequent taxes, penalties and costs paid by him or them, if any, and shall in its decree or judgment adjudge and determine the amount of taxes and penalties to which said real estate was subject at the time of the entry of such tax judgment, and all subsequent taxes, penalties and costs, if any, that may have been paid thereon by the holder of the tax certificate or his assignors, and shall adjudge and decree a lien against said real estate in favor of the holder of the certificate or deed, for the amount of such taxes and penalties, with interest thereon at the rate of twelve per centum per annum from and after the date of such judgment, sale or payment, and shall also adjudge and decree that the land so subject to such taxes, penalties and interest shall be sold under such decree for the purpose of satisfying the lien of such taxes, penalties and interest, together with the costs of such judgment and sale by the

Actions af-
fecting tax
judgments
and sales.
Taxes a lien.

sheriff of said county, in the same manner and with like effect as is provided by law for the sale of land on execution.

When legal requirements omitted.

Provided, however, the court may, notwithstanding any omission of any of the things by law provided in relation to the assessment and levy of the tax embraced in any such tax judgment or sale, decree a sale of the land in controversy, as in this section provided, unless it be also made to appear to the court that such omission has resulted to the prejudice of the party objecting, and that the taxes against such piece or parcel of land have been partially, unfairly or unequally assessed.

When sale is void.

Provided, further, that in case the tax judgment or tax sale shall be declared void by reason of the invalidity of the assessment or levy of the taxes embraced therein, and the holder of the tax certificate or deed, or his assignors, shall have paid any subsequent taxes, penalties or costs, the court shall determine the amount of such taxes, penalties and costs, so paid, and shall adjudge and decree a lien therefor and a sale under such decree as in this section provided.

Sheriff's certificate of sale.

The holder of any tax certificate or tax deed issued upon such tax judgment or tax sale may appear at any such sale and purchase the land embraced therein, and the sheriff shall immediately after said sale execute and deliver to the purchaser a sheriff's certificate of sale, which certificate shall, within twenty days thereafter be recorded in the office of the register of deeds of said county. Such certificate shall contain:

1. A description of the decree under which such sale was made.
2. A description of the real property sold.
3. The price paid.
4. The date of the sale and the name of the purchaser.
5. The time allowed by law for redemption.

Redemption by owner from judgment sale.

SEC. 63. Redemption by Owner From Judgment Sale.—The owner or any person interested in any tract or parcel of real estate sold pursuant to the preceding section may redeem the same at any time within one year from and after the date of such sale, by paying to the purchaser or the clerk of the district court for him the amount for which the same was sold, together with interest thereon at the rate of twelve per centum per annum from and after the date of such sale. On any such redemption being made, it shall be the duty of the purchaser or of the clerk

of the district court to execute to such redemptioner a certificate of such redemption. In case there is no redemption from such sale within the time aforesaid, title to such real estate shall thereupon become absolutely vested in the purchaser.

SEC. 64. Suit to Quiet Title.—Any person holding a tax certificate issued under sections 25 or 29 of this act, at any time after the time of redemption from the tax sale on which said certificate was issued has expired, and any person holding a deed of unredeemed lands issued pursuant to Title V of this act may commence a suit in the district court of the county where the lands embraced in any such certificate or deed are situate, to quiet his title thereto, without taking possession of such lands; and any person who claims to have or appears of record to have any interest in or lien upon the same or any part thereof may be made defendant in such action. The plaintiff shall at the time of the commencement of such action file a notice of lis pendens in the office of the register of deeds of such county as provided by law. If it shall appear in such action that plaintiff's title is invalid for any cause other than one which renders the taxes embraced in such certificate or deed void, or that such taxes have been paid, or the property was exempt from taxation, such action shall not be dismissed by the court, but the court shall ascertain the amount due the plaintiff for all taxes, interest and penalties embraced in such certificate or deed, and all subsequent taxes, penalties and costs paid by him or his assignors, if any, with interest thereon at the rate of twelve per centum per annum from and after the date of such certificate, deed or payment, and decree a lien against such lands in favor of the holder of such certificate or deed for the amount so ascertained and a sale of such lands for the purpose of satisfying such lien, together with the costs of such judgment and sale. All the provisions of section 62 relating to the sales therein provided for shall be applicable to sales authorized by this section and redemptions from such sales shall be allowed and made as provided in section 63 of this act.

Suit to quiet title.

Sec. 65. Plaintiff to Pay Taxes When Bringing Action to Set Aside Tax Judgment or Sale.—In any action or proceeding brought to vacate or set aside any tax judgment or tax certificate or to remove a cloud upon any title created by any tax certificate, or to determine an

Plaintiff to pay taxes when bringing action.

adverse claim based upon any such certificate when land has been sold to an actual purchaser or the right of the state has been assigned pursuant to the provisions of this act, the plaintiff shall at the time of the commencement of such action or proceeding, except in cases where the sole claim made in the complaint is that the taxes for which the certificate was issued had been paid before sale, or that the land described therein was exempt, pay into court for the benefit of the party holding such certificate or assignment the amount for which such land was sold or paid by such party or his assignors for such assignment, and the amount of all subsequent taxes, penalties and costs paid by him or them, if any, with interest on all such amounts at the rate of twelve per centum per annum from the time of such sale or payment until the said money be so paid into court.

If the judgment in any such action or proceeding shall be in favor of the plaintiff, the court shall direct the payment of the money so paid in to be paid to the person holding such certificate or assignment; if in favor of the defendant, it shall direct the return of said money to the plaintiff.

Sec. 66. Action to Be Dismissed as to Minors.—If any defendant in any action mentioned in this title was the owner of record of any of the lands involved in any such action during the period of three years next after the sale thereof for non-payment of taxes, and was a minor, an insane person, an idiot, or person in captivity, or in any country with which the United States is at war and the time of redemption from such sale by such person has not expired, the court shall dismiss such action as to such persons.

TITLE VIII.

Miscellaneous Provisions.

Sec. 67. Taxes Paid by Mortgagees or Others Having Liens.—Any person who has a lien, by mortgage or note secured thereby, or otherwise, upon any real property upon which the taxes have not been paid, may pay such taxes before or after the same become delinquent, and the interest, penalty and costs, if any, thereon; and the money so paid shall constitute an additional lien on such land; and with the interest thereon at the rate specified in the mortgage or other instrument shall be collectible with, as a part of, and in the same manner as the amount secured by the original lien. *Provided*, that no interest

Action to be dismissed as to minors.

Taxes paid by mortgagees or others having liens.

shall accrue on the taxes so paid by such mortgagee prior to the first (1st) day of June of the year in which such taxes became due and payable.

Sec. 68. Taxes Paid by Occupant or Tenant.—When any tax on any real estate is paid by, or collected of, any occupant or tenant, or any other person which, by agreement or otherwise, ought to have been paid by the owner, lessor, or other party in interest, such occupant, tenant or other person may recover by action the amount which such owner, lessor, or party in interest ought to have paid, with interest thereon at the rate of twelve per centum per annum; or he may retain the same from any rent due or accruing from him to such owner or lessor for real estate on which such tax is so paid.

Taxes paid by occupant or tenant.

Any such person making such payment may file in the office of the register of deeds of the proper county a notice stating therein the amount and date of such payment, and whether paid as occupant, tenant or otherwise, together with a description of the real estate against which the taxes were charged; and the same shall thereupon be and remain a lien upon such real estate in favor of the person paying the same from and after the filing of said notice until the same is paid. The register of deeds shall record such notice in his book of "Miscellaneous Records." Upon the payment of any such lien, the person filing such notice shall satisfy the same of record

Notice of such payment.

SEC. 69. Lien of Taxes—Grantor and Grantee.—The taxes assessed upon real property shall be a perpetual lien thereon, and on all structures and standing timber thereon and on all minerals therein, from and including the first 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 day of January of the next year thereafter.

Lien of taxes Grantor and grantee.

SEC. 70. Deed Not to Be Recorded Without Auditor's Certificate—Exceptions.—When any deed or other instrument conveying any real property or plat of any townsite or addition thereto is presented to the county auditor for transfer he shall ascertain from the books and records in his office if there be taxes due upon the land described therein, or if it has been sold for taxes; and if there are taxes due he shall certify to the same; and upon the payment of such taxes and of any other taxes that may be in the hands of the county treasurer for collection, or in case no taxes are due, he shall transfer the same upon the

Deed not to be recorded without auditor's certificate. Exceptions.

books of his office and note upon every deed of real property so transferred, over his official signature, the words "taxes paid and transfer entered;" or, if the land described has been sold or assigned to an actual purchaser for taxes, the words "paid by sale of land described within;" and unless such statement is made upon such deed or other instrument, the register of deeds shall refuse to receive or record the same. A violation of the provisions of this section by the register of deeds shall be deemed a misdemeanor, and, upon conviction thereof, he shall be punished by a fine of not less than one hundred dollars, nor exceeding one thousand dollars, and he shall be liable to the grantee of any instrument so recorded for the amount of any damages sustained; provided, that sheriffs' or referees' certificates of sale on execution, decrees of court, or foreclosure of mortgages, and a copy of any town or village plat, in case the original plat of such town or village filed in the office of the register of deeds shall have been lost or destroyed, may be recorded by the register of deeds without any such certificate from the county auditor. *Provided*, that the register of deeds shall, on the first day of February of each year, make out and file with the county auditor a list of mortgages foreclosed during the preceding year, sheriff's or referee's sales on execution made during the preceding year, decrees of the district or probate court made during the preceding year, affecting or transferring title to real estate, and upon which the redemption has expired during the preceding year. The auditor shall thereupon make the proper entries upon his transfer records and tax lists to conform with the list so filed by the register of deeds.

Registry
fee.

The register of deeds shall receive from the county for making and filing the said list the sum of twenty-five cents for each foreclosure, sheriff's or referee's certificate of sale or decree of the district or probate court, on which the redemption has expired during the year preceding the date of the filing of said list.

Division of
valuation.

SEC. 71. Division of Valuation Where Part of a Tract is transferred.—When the transfer of any land or town lot or any part thereof becomes necessary by reason of sale or conveyance by deed, and such conveyance is of less than the whole tract or lot, or part thereof, as charged in the tax lists, said county auditor shall transfer the same whenever the seller and purchaser agree in a writ-

ing, signed by them, or personally appear before the auditor and agree upon the amount of the assessed valuation to be transferred therewith; but if the seller and purchaser do not agree as to the amount of such valuation to be transferred, the auditor shall make such division of the assessed valuation as may appear to him just.

If the county auditor is satisfied that the proportion of the valuation agreed by the parties in interest to be transferred is greater than the proportional value of the land or lot to be transferred therewith, and that such agreement was made by collusion of the parties, and with a view fraudulently to evade the payment of any taxes which might be legally assessed on the entire tract or lot, he may refuse to make such transfer; and when any such transfer has already been procured by fraudulent agreement, the same shall be cancelled by the auditor, and the land or lot so transferred shall be charged with taxes in the same manner as though said transfer had not been made.

County auditor may determine.

SEC. 72. Irregular Tracts of Land to be Platted Into Lots, if Required.—In all cases where any tract or lot of land is divided in parcels of irregular shape that cannot be described except by metes and bounds it shall be the duty of the owners of such tracts, upon request of the county auditor to have such land platted into lots—if such plat cannot be made without an actual survey of the land, then they shall have the same surveyed—and the plat thereof recorded. If the owners of any such tract shall refuse or neglect to cause such plat and survey, when necessary, to be made and recorded within thirty days after such request, the county surveyor, upon request of the county auditor, shall make out such plat from the records of the register of deeds, if practicable; but if it cannot be made from such records, then he shall make the necessary survey and plat thereof, and the said auditor shall have the same recorded. Such plats being duly certified and recorded, the description of the property in accordance with the number and description set forth in such plat shall be deemed a good and valid description of the lots or parcels of land so described. When the owners of such land fail to comply with the provisions of this section, the costs of surveying, platting and recording shall be paid by the county upon allowance by the county commissioners, and the amount thereof shall be added to the tax upon such tracts or lots the next ensuing year,

Irregular tracts of land to be platted into lots, if required.

which tax, when collected, shall be credited to the county revenue fund.

Abbreviations in describing lands.

SEC. 73. Abbreviations in Describing Lands, Etc.—It shall be sufficient to describe lands in all proceedings relative to assessing, advertising or selling the same for taxes, by initial letters, abbreviations and figures, to designate the township, range, sections or parts of a section, lots or parts of a lot and also the number of the lots and blocks, and dollars and cents; but the abbreviation “do” or the character (“) commonly known as ditto marks shall not be used except as to the name of owner, addition or subdivision.

Tax not invalid for want of form.

SEC. 74. Tax Not Invalid for Want of Form.—No assessment of property for the purposes of taxation and no general or special tax authorized by law, levied upon any property in this state, by any officer or board authorized to make and levy the same, shall be held invalid for want of any matter of form in any proceeding not affecting the merits of the case, and which does not prejudice the rights of the party objecting thereto. And all such assessments and levies shall be presumed to be legal until the contrary is affirmatively shown and no sale of real estate for the non-payment of taxes thereon shall be rendered invalid by showing that any certificate, return, affidavit or other paper required to be made and filed in any office is not found in such office, but until the contrary is shown the presumption shall be in all cases that such certificate, return, affidavit or other paper was properly made and filed in the proper office.

Auditor and treasurer to distribute funds.

SEC. 75. Auditor and Treasurer to Distribute Funds.—The county auditor and county treasurer shall, on the last day of February, May and October in each year, make distribution of all undistributed funds remaining in the treasury, apportioning the same, as provided by law, and placing the same to the credit of the state, town, city, village, borough or school district, and each county fund; and the county auditor shall, within twenty days after such distribution is completed, make report to the state auditor of such distribution on such form as the state auditor may prescribe; and the county auditor shall issue his warrant for the payment of any moneys remaining in the county treasury to the credit of the state, town, city, village, borough, or school districts on application of the persons entitled to receive the same.

SEC. 76. Auditor to Keep Accounts With State and Other Political Bodies.—The county auditor shall keep accounts with the State of Minnesota, the county, and each of the funds of said county, and each township, city, incorporated village and school district in the county; and with the county treasurer, making daily entries of the charges and credits to said county treasurer; and immediately after each distribution of taxes, he shall credit the collections to the proper funds; and upon application of any town, city, village or school district treasurer, the auditor shall give a warrant on the county treasurer for the amount due such township, city, village or school district; and shall charge them respectively with the amount of such warrant; *provided*, the person applying for such warrant shall deposit with the county auditor a certificate from the clerk or recorder of the township, city, village or school district, stating that such person is treasurer of such township, city, village or school district, duly elected or appointed, and that he has given bond according to law.

Auditor to keep accounts.

SEC. 77. Repayment of Refundment and Other Moneys —Whenever it shall be made to appear to the county auditor that the taxes upon any tract or parcel of land have been twice paid to the county treasurer, and in all cases where any tax purchaser is entitled under the provisions of this act to refundment or to any money paid into the county treasury for redemption from any tax sale, the county auditor is hereby authorized to draw his warrant upon the county treasurer in favor of the party entitled to any such moneys for the amount to which such party is so entitled. All moneys so paid shall be charged to the proper fund or funds.

Repayment of refundment and other moneys.

SEC. 78. Structures, Timber or Minerals Not to Be Removed—When—Authority of State Auditor.—No structures, standing timber or minerals on which a lien for taxes is attached shall be removed from any tract of land until all the taxes assessed against such tract and due and payable shall have been fully paid and discharged; and whenever the state auditor has reason to believe that any structure, timber or minerals to which such lien is attached, will be removed from such tract before the taxes which have been assessed against the same and which are due and payable shall have been paid, he may direct the county attorney of the county in which such tract is situated to bring suit in the name of the state to enjoin

Property not to be removed.

any and all persons from removing any such structure, timber or minerals therefrom, as the case may be, until such taxes are paid. No bond or undertaking shall be required of the state or county in any such injunction suit.

Seizure of structures, timber and minerals.

SEC. 79. Seizure of Structures, Timber and Minerals.—Any structure, timber or minerals removed from any parcel of land subject to a lien for taxes as provided in section 69 of this act, or so much thereof as may be necessary, may be seized by the state auditor, or by any person authorized by him in writing, and sold in the manner provided for the sale of personal property in satisfaction of taxes. All moneys received from any such sale in excess of the amount necessary to satisfy such taxes, and the costs and expenses incurred in making such seizure and sale shall be returned to the owner of the structure, timber or minerals so seized and sold, if known, and if unknown the same shall be deposited in the county treasury subject to the right of the owner thereof.

Penalty for removal.

SEC. 80. Penalty for Removal of Structures, Timber or Minerals.—Any person who shall remove or attempt to remove any structure, timber or minerals from any parcel of land, subject to a lien for taxes, as in this act provided, after such taxes become due and payable and before the same have been fully paid and discharged, shall be guilty of a misdemeanor, and upon conviction thereof be punished by a fine of not more than one thousand dollars, or by imprisonment for not more than one year, or by both such fine and imprisonment.

Auditor to examine assessment books and have return corrected.

SEC. 81. Auditor to Examine Assessment Books and Have Return Corrected.—The county auditor shall carefully examine the assessment books when returned to him by the assessors, and if he discovers that the assessment of any property has been omitted, he shall enter the same upon the proper list and forthwith notify the assessor making such omission, who shall immediately proceed to ascertain the value thereof and correct his original returns; in case of the inability or neglect of the assessor to perform this duty, the auditor shall ascertain the value of such property and make the necessary corrections.

Statute of limitations not to apply.

SEC. 82. Statute of Limitations Not to Apply.—The right to assess omitted property for any year or years or to reassess taxes upon property prevented from being collected for any year or years, either as authorized and directed by this act, or otherwise, shall not be defeated by reason of any limitation contained in any statute of

this state; but, except as otherwise provided in this act, there shall be no limitation of time upon the right of the state to provide for and enforce the assessment and collection of taxes upon all property subject to taxation.

SEC. 83. Lien of Tax Judgment—How Long.—Every tax judgment entered under the provisions of this act shall be a lien and shall operate to continue the lien of the taxes embraced therein, upon the tract or parcel of land covered or intended to be covered thereby until such judgment and taxes are paid in full anything in any other statute of this state to the contrary notwithstanding.

Lien of tax judgment.

SEC. 84. Assessing Officers May Enter Dwellings and Buildings.—Any officer authorized by law to assess property for the purposes of taxation may, whenever necessary to the proper performance of the duties enjoined upon him in assessing property, enter any dwelling house, building or structure and view the same and the property therein.

Officers may enter dwellings.

Sec. 85. Expenses of Re-assessment—How Paid.—Whenever a re-assessment is made pursuant to the provisions of law, the expenses thereof shall be audited and allowed by the board by whom such re-assessment was ordered and paid out of the county treasury of the proper county upon the warrant of the county auditor. In case the aggregate valuation of taxable property as determined by such re-assessment shall be ten per centum or more in excess of the aggregate valuation thereof as fixed by the original assessment, the compensation so paid by the county to the officer or officers by whom such re-assessment is made shall be charged to the county, city, or township, as the case may be, in which such re-assessment is made and be deducted by the county auditor from the next moneys coming into the county treasury apportionable to such county, city or township.

Expenses of re-assessment.

Sec. 86. Suspension and Removal from Office.—The governor may remove from office any officer charged with duties under this act when it is made to appear to him by competent evidence that either of such officers has been guilty of malfeasance or nonfeasance in the performance of his official duties, first giving to such officer a copy of the charges against him and an opportunity to be heard in his defense. He may suspend any such officer against whom such charges have been preferred pending his investigation thereof when, in his opinion, the public interest may require. The provisions of law applicable

Suspension and removal from office.

to the removal from office of a county auditor in force at the time when such charges are preferred shall apply to and govern removals from office under this section.

Auditor to designate land sold for taxes.

SEC. 87. When the county auditor prepares for the county treasurer the tax list on real property he shall place opposite each description which shall have been sold for taxes from which redemption has not been made and which is subject to redemption the words "Sold for Taxes."

In case any land has been sold for taxes either to a purchaser or the state and the time for redemption from such sale has not expired, it shall be the duty of the county treasurer to write or stamp across the face of any receipt given by him for taxes on said land the words "Sold for Taxes."

In issuing any receipt for current taxes, the county treasurer shall have printed or stamped across the face of such receipt the words and figures, as the case may be, "Taxes for (giving the year in figures) or First $\frac{1}{2}$ for taxes for" (giving the year in figures), or: "Last $\frac{1}{2}$ for taxes for" (giving the year in figures.)

Acts repealed—
How.

Sec. 88. All acts and parts of acts inconsistent with the provisions of this act are hereby in all things repealed except that nothing in this act contained shall be deemed or held to affect any right accrued, duty imposed, or liability, penalty, forfeiture or obligation incurred under any law existing at and prior to the time when this act shall take effect, but such last-named law is hereby continued in force as to every such right, liability, penalty, forfeiture or obligation with the same effect as if this act shall not have been passed.

Taxes delinquent prior to 1902.

Provided, however, that all proceedings for the enforcement of taxes charged against any piece or parcel of land and becoming delinquent in the year nineteen hundred two (1902) shall, prior to and including the entry of judgment against such piece or parcel, be governed by the law in force at and prior to the time when this act takes effect; except that the defenses specified in section 18 of this act may be interposed in any proceedings for judgments now pending, and subsequent to the entry of such judgment this act shall apply to such taxes.

Provided, further, that the provisions of any law regulating or fixing the fees of any officer shall not be affected by the provisions of this act, except as expressly provided in this act. And the fees of all such officers for

services required to be performed by this act shall remain the same, and be collected in the same manner as heretofore provided by law, as compensation for like services.

Sec. 89. This act shall take effect and be in force from and after its passage.

Approved March 12, 1902.

CHAPTER 3.

H. F. No. 57.

An act providing for taxation of and fixing the rate of taxation on inheritances, devises, bequests, legacies and gifts, and providing for the manner of payment as well as the manner of enforcing payment thereof.

Inheritance
taxation.

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

SECTION 1. Subject to Tax.—A tax shall be and is hereby imposed upon all inheritances, devises, bequests, legacies and gifts of every kind and description, the value whereof exceeds ten thousand dollars, and upon such excess only.

Subject to
tax.

SEC. 2. Rates of Tax.—When such inheritance, devise, bequest, legacy or gift is for the use or benefit of a father, mother, husband, wife, child, brother, sister, grandchild, nephew or niece, wife or widow of a son, or the husband of a daughter or any child legally adopted, of the decedent or donor, or to any person to whom such decedent or donor for not less than ten years prior to the taking effect of such inheritance, devise, bequest, legacy or gift, stood in the mutually acknowledged relation of parent, or to any lineal descendant of such decedent or donor born in lawful wedlock, then such tax shall be at the rate of one-half of 1 per centum, and in all other cases at the rate of 10 per centum upon the full and true value of such inheritance, devise, bequest, legacy or gift, to be computed upon the valuation thereof in excess of \$10,000.

Rates of tax.

SEC. 3. Tax—When Due.—All taxes imposed by this act shall take effect at and upon the death of the decedent or donor and shall be due and payable at the expiration of one year from such death except as otherwise provided in this act; *provided, however*, that taxes upon any devise, bequest, legacy or gift limited, conditioned, dependent or determinable upon the happening of any contingency or future event by reason of which the full and true value

Tax—When
due.