

of said inmate shall appear and make proper proof of such heirship, they shall be entitled to receive from the state treasurer such sum of money as shall have been expended by the aforesaid superintendent belonging to said inmate.

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

Approved April 15, 1905.

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CHAPTER 200.

H. F. No. 669.

*An act regulating the rank and priority of liens for general taxes and assessments for local improvements in cities of more than 50,000 inhabitants.*

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

SECTION 1. That all assessments upon real property for local improvements made or levied by the proper authorities of any city in the State of Minnesota now or hereafter containing a population of over 50,000, according to the last national or state census, shall be a paramount lien upon the land upon which they are imposed from the date of the warrant issued for the collection thereof, and of equal rank with the lien of the state for taxes which have been or may be levied upon said property under the general laws of the state; and that the general rules of law as to priority of tax liens shall apply equally to the liens of such assessments and to such liens for general taxes, with the same force and effect as though all of the liens aforesaid and all of the taxes and assessments aforesaid, were of the same general character and imposed for the same purpose and by the same authority, without regard to the priority in point of time of the attaching of either of said liens, and a sale or perfecting title under either shall not bar or extinguish the other.

Assessments  
for local  
improve-  
ments.

Priority  
of liens.

SEC. 2. All acts or parts of acts and all provisions of the charter of any city inconsistent herewith are hereby repealed.

SEC. 3. This act shall take effect and be in force from and after its passage.

Approved April 15, 1905.