

## CHAPTER 30.—H. F. No. 56.

*An Act to amend Section 937 Revised Laws of 1905, as amended by Section 2 of Chapter 430 of the General Laws of Minnesota for 1907 relating to sales of land for taxes.*

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

**County board and tax commission to fix minimum value of land to be sold for taxes.**—Section 1. That Section 937 Revised Laws of 1905, as amended by Section 2 of Chapter 430 General Laws of Minnesota for 1907, is hereby amended so that said section 937 shall hereafter be and read as follows :

Section 937. Such sale shall be conducted by the county auditor in such manner as shall be directed by the state auditor. Each parcel shall be sold to the highest cash bidder therefor but not for a less sum than the aggregate taxes, penalties, interest and costs charged against it, unless the cash value thereof fairly determined by the county board and approved by the Minnesota tax commission shall be less than such aggregate, in which case the value so fixed and approved shall be the minimum price for which such property may be sold. *Provided* that all parcels bid in for the state for taxes for the year 1905 or prior years may be disposed of for one-half of the total taxes as originally assessed.

The purchaser shall forthwith pay the amount of his bid to the county treasurer, and the officer conducting the sale shall give to him a certificate in a form prescribed by the attorney general, in which shall be set forth the name of the purchaser, a description of the land sold, the price paid and the date and place of the sale. The auditor and treasurer of the county shall attend such sale, the former to make a record of all sales thereat, and the latter to receive all moneys paid on account thereof.

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

Approved March 18, 1911.

## CHAPTER 31.—H. F. No. 80.

*An Act to provide for the separation from villages of agricultural and vacant lands and the annexation thereof to townships in certain cases.*

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

**Detachment of agricultural lands from villages.**—Section 1. In all cases where a tract or tracts of land situate in any vil-