

## CHAPTER 303—H. F. No. 368.

*An act amending Section 2128 of the General Statutes of Minnesota for 1913, relating to delinquent taxes.*

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

Section 1. **Disposition of real estate sold for taxes for year 1910, etc.—2128.** 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 1910 or prior years may be disposed of for one-half of the total taxes as originally assessed. Provided, further that all unsold parcels which are subject to delinquent taxes for ten years or more and which have been subject to sale under the provisions of this section and sections 2127 and 2129, for three years or more, may be disposed of for a sum not less than one-fifth ( $1/5$ ) 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.

Approved April 17, 1917.

## CHAPTER 304—H. F. No. 382.

*An act to amend Section 9336, General Statutes 1913, relating to the commitment of United States prisoners to the keepers of common jails for counties within the state of Minnesota, and the amount to be paid for each prisoner kept and boarded in such jail.*

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

Section 1. **United States to pay sheriffs 70 cents per day for board of prisoners.**—That section 9336, General Statutes 1913, is hereby amended so as to read as follows:

9336. Whenever any person is committed to any jail by any process issued under authority of the United States, the