

**Sec. 3. Right of appeal.**—Any such city, public service corporation or person aggrieved by any such determination of rates shall have the right of appeal from such determination to the district court of the county in which such city, or any part thereof, is situate, at any time within twenty days after the filing of determination with the clerk of such city. Said appeal shall be made by filing with the clerk of such city a written notice of appeal specifying the determination of such council or other governing body from which the appeal is taken. Thereupon such city clerk shall make out and file with the clerk of such district court a copy of the determination of the council or other governing body from which such appeal is taken and of the notice of appeal, certified by such clerk to be true copies thereof, and shall transmit and file with the clerk of said court all papers in the case upon which such determination was made. There shall be no pleadings upon such appeal and the only question that shall be passed upon or considered shall be whether the rates prescribed by the determination of such council or other governing body of such city were fair and just to such public service corporation and the consumers and would permit such public service corporation a fair and reasonable return on the capital investment in the business under an economical and efficient management of the same. Such appeals shall have precedence over all other civil cases, except tax cases, and during the pendency of such appeal and until final determination of such appeal by the courts, the rates fixed and prescribed by such council or other governing body shall be and remain in force.

**Sec. 4.** This act shall take effect and be in force from and after its passage.

Approved April 25, 1919.

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#### CHAPTER 470—S. F. No. 188.

*An act to amend Section 2148, General Statutes 1913, relating to notice of expiration of redemption from tax sale.*

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

**Section 1. Notice of expiration of redemption to be given to various parties and sheriff's return.**—That section 2148, General Statutes 1913, be amended so as to read as follows:

2148. Every person holding a tax certificate after expiration of three years after the date of the tax sale under which the same was issued, may present such certificate to the county auditor; and there upon the auditor shall prepare, under his hand and official seal, a notice, directed to the person in whose name such lands are assessed, *and to all owners, mortgagees, lien holders and persons interested in the land as hereinafter provided*, specifying the description there-

of, the amount for which the same were sold, the amount required to redeem the same, exclusive of the costs to accrue upon such notice, and the time when the redemption period will expire. If, at the time when any tax certificate is so presented, such lands are assessed in the name of the holder of the certificate, such notice shall be directed also to the person in whose name title in fee of such land appears of record in the office of the register of deeds. The auditor shall deliver such notice to the party applying therefor, who shall deliver it to the sheriff of the proper county for service. Within twenty days after its receipt by him, the sheriff shall serve such notice upon the persons to whom it is directed, if to be found in his county, in the manner prescribed for serving a summons in a civil action, and, if not so found, then upon the person in possession of the land, and make return thereof to the auditor. If the persons to whom the notice is directed cannot be found in the county, and there is no one in possession of the land, of each of which facts the return of the sheriff so specifying shall be *prima facie* evidence, the service shall be made by three weeks' published notice, proof of which publication shall be filed with the auditor.

*Within ten days after the sheriff has filed with the auditor his return of the service of such notice, or his return showing that the person to whom it is directed cannot be found in the county, or that there is no one in possession of the land, the county auditor shall make out and serve by registered mail a copy of such notice on the person to whom it is directed and to each of such other persons as may have requested the same as herein provided, addressed to such person or persons at the place of residence shown by the treasurer's or auditor's record made as herein set forth; if such address is unknown or cannot be ascertained, an affidavit to that effect shall be made and filed in such matter by the auditor; he shall also file and preserve all registry receipts and notices returned to him. The owner, mortgagee or any person interested in or having any lien upon such land may file with the auditor his name and address, requesting that such notice shall be mailed to him, paying the auditor 50 cents as his fees; the auditor shall provide and keep a register wherein he shall record the names and addresses of such owners, mortgagees, lien holders or persons interested in such land who have requested that such notice be so served; such record shall be part of the record of his office and open to public inspection. Instead of paying such fees any person so desiring that such notice be served on him may file with the auditor a bond in the sum of one hundred dollars, to be approved by the county auditor and conditioned that he will pay all lawful fees for making and serving such 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 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 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.

Approved April 25, 1919.

CHAPTER 471—S. F. No. 1043.

An act to amend Chapter 44, and amendments thereto, of the General Statutes of Minnesota of 1913, relating to drainage as follows: Add to said chapter certain sections to be known as 5541-A. Directing the public examiner to adjust the drainage fund accounts in various counties and providing for the payment of the expense thereof; 5548-A. Relating to the division and apportionment of assessments, 5552-C. Providing for the making and filing of a plat of tile drainage systems, 5597-A, 5597-B, 5597-C, 5597-D, 5597-E and 5597-F. Providing that the overflow from certain municipal sewage systems may be discharged, under certain restrictions into