

said lands have become obligated, shall, when collected by the proper officers of the county in which such city of the first class is located, be transmitted to the governmental subdivision making such public improvement and the levy of assessment therefor.

**Sec. 5. Limitation on public improvements.**—For the period of 10 years after the annexation of any lands under this act, no works of improvement shall be done within such annexed territory under any law of this state or any provisions of charter of such city of the first class under which any portion of the cost thereof shall be paid for out of the general funds except the cost of such improvements at and in street intersections where no private property abuts against which said cost can be assessed or shall be assessed against any property outside the boundaries of said lands so annexed but during such term such lands shall be subject to assessments for any improvements either inside or outside the boundaries thereof permitted by such law or charter.

**Sec. 6. Applications.**—This act shall apply to all cities now or hereafter having over 350,000 inhabitants, including all such cities organized and operating under a home rule charter adopted under the provisions of Section 36, Article IV, of the state constitution, and the laws of the state relating thereto.

**Sec. 7.** This act shall take effect and be in force from and after its passage.

Approved April 27, 1929.

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#### CHAPTER 415—H. F. No. 956

*An act relating to taxes and tax sales; amending Section 2138, General Statutes 1923, as amended by Chapter 363, General Laws 1927, Section 2139, General Statutes 1923 as amended by Chapter 208, General Laws 1925, and by Section 1, Chapter 119 General Laws 1927, and amending Section 3, Chapter 119, General Laws 1927, and Chapter 117, Session Laws 1929, relating thereto; and providing for refundment to the purchasers in certain cases.*

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

Section 1. **Unredeemed lands.**—Section 2138, General Statutes 1923, as amended by Chapter 363, General Laws 1927, is hereby amended so as to read as follows:

"2138. All parcels of land bid in for the state, and not assigned to purchasers or redeemed within three (3) years from the date of the tax sale at which they are offered, shall be disposed of as provided in this Section and Section 937. In June of each year the county auditor shall prepare and transmit to the state auditor a list of all such lands in his county then remaining unredeemed, together with a list of all taxes, penalties, interest and costs charged thereon. Such sale shall *commence* at the county seat on the second Monday of *August* of each year and shall continue from day to day until *the first day of September, and thereafter to the second Monday of September and of each following month until and including the second Monday of December of the same year, when it shall be completed*, and the county auditor shall publish a notice once each week for three successive weeks in such county of the time and place *when said sale will commence. Provided, at no such sale hereafter held shall the rights of the state acquired at delinquent tax sales in the years 1928 and subsequent years, nor the lien for subsequent delinquent taxes attaching thereto, be disposed of.*"

Sec. 2. **Conduct of sales.**—Section 2139, General Statutes 1923, as amended by Chapter 208, General Laws 1925, as amended by Section 1 of Chapter 119, General Laws 1927, is hereby amended so as to read as follows:

"2139. Such sale shall be conducted by the county 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 so sold. *The rights of the purchaser at such sale shall be subject to the rights of any purchaser and of the state or its assignee by virtue of any delinquent tax sale held in 1928 or any subsequent year, and of any subsequent delinquent taxes attaching thereto or required to be paid in case of redemption therefrom.*

Provided that at such sale to be *commenced* on the second Monday of *August, 1929*, if there be no bidders for same for the amounts as hereinbefore authorized, any such parcels coming within the following classifications may be disposed of for cash only, for not less than the following amounts: (1) all parcels bid in for the state for taxes for the year 1918 or prior years, for one-fifth of the total taxes

*remaining unpaid for 1925 and prior years, as originally assessed; (2) all parcels, not in such first class, but bid in for the state for taxes for the year 1920 or prior years, for one-third of the total taxes remaining unpaid for 1925 and prior years, as originally assessed; and (3) all parcels, not in such first or second class, but bid in for the state for taxes for the year 1922 or prior years, for one-half of the total taxes remaining unpaid for 1925 and prior years, as originally assessed; and (4) all parcels not in such first, second or third class but bid in by the state for taxes for the year 1924, or prior years, for three-fourths of the total taxes remaining unpaid for 1925 and prior years, as originally assessed.*

Provided, further, that where any parcel subject to sale under the provisions of this section and Sections 2138 and 2140, contains as a part of said tax the full amount or a portion of the lien for the construction of any county or judicial ditch, or the full amount or a portion of any special assessment for local improvements levied under municipal authority *the county board, in case of such ditch lien, or the governing body of the municipality, in case of such special assessment*, may, by ordinance or resolution, determine and fix the minimum amount of such *ditch lien or assessment* to be included in addition to the amounts hereinbefore provided as the minimum for which any such parcel may be sold; provided that *the resolution of the county board shall be adopted, or a copy of such resolution or ordinance of the municipality* describing each tract and fixing each such minimum amount shall be served upon the County Auditor at least thirty (30) days before the date of sale; provided, further, that *if such resolution of the county board be not adopted, or if such governing body of any such municipality fails to cause to be certified* to said County Auditor, at least thirty (30) days before such date of sale, the minimum amount of such assessment to be included with the other taxes on any parcel, said County Auditor shall include such *ditch lien or special assessment* with the other taxes on said parcel, to be sold on the same basis as the other taxes thereon. *Provided, the minimum amounts of ditch liens or assessments to be so included in the sale of lands within the Red Lake Game Preserve shall be the full amounts of such ditch liens and assessments.*

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 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. The proceeds of the sale of any parcel of land at any such sale, for whatever amount sold, shall be distributed among

the taxing districts interested in the taxes and assessments on said parcel at the date of such sale, in the proportions of their respective interests; provided that the provisions of this section as to the amount of any ditch *lien* or special assessment which shall be included in the minimum cash amount for which any parcel may be sold, shall also fix the amount applicable to such ditch *lien* or special assessment in the distribution of the proceeds of such sale.

*Provided, by resolution of the county board, adopted at least thirty days before the commencement of the sale, any parcel of land which, since the accrual of the unpaid taxes and assessments thereon, has produced a yield or income or had an actual use, of value exceeding the amount of such taxes and assessments, as originally extended, may be excluded from the sale."*

Sec. 3. Forfeiture in five years.—Section 3 of Chapter 119, General Laws 1927, is hereby amended so as to read as follows:

"Sec. 3. Except as hereinbefore provided, all parcels of land hereafter duly sold at the annual delinquent tax sale, whether so sold to an actual purchaser or bid in for the state as provided by law, shall at the expiration of five years from the date of such sale become and be the absolute property of the purchaser or of the state, or of his or its assigns, without the doing of any act or thing whatsoever, without any right of redemption, and no notice of expiration of the time to redeem from any such sale shall be required. The notice attached to each delinquent list hereafter issued pursuant to Section 2107, General Statutes 1923, and acts amendatory thereof, shall contain in addition to the contents therein provided for, and immediately preceding the signature of the clerk, the following language: "You are further notified that at the expiration of five years from the date of the tax judgment sale pursuant to such judgment, each parcel of land sold at such sale, and not redeemed, will become and be the absolute property of the purchaser or of the state, or of his or its assigns, without further right of redemption, and without any notice of expiration of the time to redeem the same." Provided that at any time before the expiration of such period of five years from the sale of any parcel at any such annual or delinquent tax sale *any person interested in such parcel* may redeem the same or, may apply to the court on notice to the county auditor and to the purchaser at such tax sale, if any, for cause shown, to have the taxes, penalties, interest and costs remaining unpaid on such parcel, set aside or reduced and the determination of the court on such application shall have like effect to that of a judgment in proceedings to enforce delinquent real estate taxes, except that the period of redemption shall not be extended thereby beyond such time as may be determined by the court. *If by such determination the amount required to redeem from such*

*sale is reduced, the purchaser at the sale or his assigns shall be entitled to refundment of the excessive amount paid by him, with interest, as in other cases of refundment.* Provided, further, that no action, defense or application attacking the validity of the sale of any parcel at an annual delinquent tax sale or the validity of any subsequent delinquent taxes shall be entertained unless brought, interposed or made within five years from such sale. The title to each and every parcel of land thereby acquired by the state shall be held by it in trust for each and all of the taxing districts interested in the taxes and assessments, penalties, interest and costs accrued therein at the time of such forfeiture in the proportions of their respective interests, and the county auditor of the county in which each such parcel is situated shall furnish to the State Tax Commission, and keep on file in his office, the accurate statement of the amount of such accrued taxes, assessments, penalties, interest and costs, with the amount of the interest of each such taxing district therein."

Sec. 4. **Penalties and interest in certain cases.**—Section 1 of Chapter 117, Session Laws 1929, is hereby amended so as to read as follows:

"Sec. 1. The County *Auditor and Treasurer* of each county in this state *are* hereby authorized and directed to *certify and* accept, in part or in full payment and discharge of all real estate taxes and assessments of every kind on any parcel of land which became delinquent prior to the year 1928 and which are held by the state, an amount equal to such taxes and assessments as originally assessed and taxed, without penalty or interest at any time before January 1st, 1930, but no such part payment shall be accepted for less than one year's taxes at any one time; nor shall payment of the amount of a judgment for delinquent taxes, nor of the amount for which a parcel was bid in for the state pursuant thereto, be accepted unless all subsequent delinquent taxes for 1925 and prior years on the parcel are also paid; and, if all prior delinquent taxes and assessments held by the state have been paid or discharged, they may within such period accept in payment and discharge of taxes and assessments for 1926, 1927 and 1928 the amounts thereof as originally assessed and taxed, without penalty or interest; provided, further, the authority granted to the County *Auditor and Treasurer* by this act to waive penalties and interest shall not exist before July 1, 1929, and, if before that date the County Board as to general taxes or ditch or road liens, or the governing body of the town or municipality interested, as to other special assessments, shall have adopted a resolution, and filed a certified copy thereof with the County *Auditor*, fixing a minimum amount of such accrued interest and penalties which shall be accepted, the terms of such resolution shall control with respect thereto."

Approved April 27, 1929.