

ing warrants. Except as otherwise provided herein, said bonds and the procedure for the issuance thereof shall conform to the requirements now provided for by general law for the issuance of bonds by counties. No bonds shall be issued pursuant to the provisions of this Act unless the county board of such county shall within six months after the passage and approval hereof, adopt a resolution determining to issue such bonds and determining the validity of the warrants to be funded thereby, which determination shall be conclusive upon such county as to such validity.

Approved April 24, 1935.

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#### CHAPTER 276—S. F. No. 938

*An act relating to the rate of tax levy in counties containing not less than 27 nor more than 29 congressional townships, and having a population of not less than 25,000 nor more than 28,000 inhabitants.*

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

Section 1. **Rate of tax levy in certain counties.**—The county board of any county in this state now or hereafter having a population of not less than 25,000 nor more than 28,000 inhabitants, according to the last preceding federal or state census, and having an area of not less than 27 nor more than 29 Congressional townships, whole and fractional, may levy for county purposes, such amount in excess of existing limitations as may be necessary to defray county revenue expenses, but the total levy for such purpose shall not exceed 7 mills on the dollar of the taxable property of said county, exclusive of money and credits.

Approved April 24, 1935.

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#### CHAPTER 277—S. F. No. 951

*An act to cure defects in the service of notice of expiration of time of redemption upon real estate tax sale certificates where such notice was served by publication but where the sheriff's return that the persons to whom the notice was directed could not be found in his county and that no one was in possession of the lands involved was not filed until after the commencement of such publication, and authorizing the*

*recording of the tax certificate in such case and the certificate of the county auditor that the time for redemption has expired, or such tax deed as shall be issued thereon, notwithstanding that the date of such recording may be more than seven years after the date of the tax judgment sale.*

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

**Section 1. Notice of expiration of redemption validated in certain cases.**—In the case of any real estate tax judgment sale heretofore held, where notice of expiration of the time of redemption was duly issued upon a tax certificate and served by publication in or prior to the year 1931, and where the return of the sheriff of the county in which the lands affected are situated that the persons to whom the notice was directed could not be found in said county and that no one was in possession of said lands was filed in the office of the auditor of said county after the commencement of said publication, such tax certificate and such notice of expiration of the time of redemption and the service of the latter, if otherwise correct, shall be sufficient for all purposes, and shall not be affected by reason of the aforesaid irregularities; and in any such case, where, in addition to such filing of such return, proof of such service by publication has been filed in the office of such county auditor and the auditor has duly certified that the time for redemption from such sale has expired and that no redemption has been made, and the original tax certificate under which such notice of expiration was issued, and a certified copy of such notice of expiration, with proof of service of the same by publication, and of the filing of such proof and of said return hereinbefore described, and the auditor's certificate that the time for redemption has expired and no redemption made, have been heretofore presented to the Minnesota Tax Commission, or shall be so presented within three months after the passage of this act, said Tax Commission shall issue to the holder of such tax sale certificate a state tax deed of the lands involved, as in other cases, and such deed shall be valid for all purposes notwithstanding said irregularities; and such tax certificate, together with the certificate of the county auditor that the time for redemption from such sale has expired, or such tax deed as shall be issued thereon, may be recorded within six months after the passage of this act in the office of the register of deeds of the county in which the lands concerned are situated, notwithstanding that the date of such recording may be more than seven years after the date of such tax judgment sale, and when so recorded, the same shall have the same effect as if duly recorded within seven years from

the date of such tax judgment sale; and the validity of such tax certificate or tax deed, or the record thereof, shall not be questioned by reason of any of the aforesaid irregularities.

**Sec. 2. Not to affect pending actions.**—This act shall not affect any action at law or in equity which is now pending or which may be commenced within three months after the passage of this act.

**Sec. 3.** This act shall take effect and be in force from and after the date of its passage.

✓ Approved April 24, 1935.

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#### CHAPTER 278—S. F. No. 1188

*An act relating to taxes, tax sales, and the redemption and disposition of lands sold or bid in at such sales, amending Mason's Minnesota Statutes of 1927, Section 2139-2, as amended, and repealing Laws 1933, Chapter 366.*

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

**Section 1. Stated period of redemption.**—The term "stated period of redemption" as used in this act shall mean the period of time specified in this act or in any other law for redemption of lands from any tax judgment sale, including any extension of the period originally prescribed, but not including any further time allowed for redemption on account of requirements for giving notice of expiration.

**Sec. 2. Period of redemption extended to July 1, 1936.**—

(a) The stated period of redemption of all lands bid in for the state at tax judgment sales heretofore held for taxes for the years 1926, 1927, 1928, and 1929, where such lands have not heretofore been sold or assigned to actual purchasers, is hereby extended to and including July 1, 1936, provided, that if any parcel of such land is actually occupied on said date by any person, who has any crop then growing thereon, or theretofore grown thereon during said year, such occupant may remain in possession of such parcel for the purpose of removing such crop, until and including December 1, 1936.

(b) Except as provided in Subdivision (a) of this section, the stated period of redemption of all lands sold to actual purchasers or bid in for the state at tax judgment sales heretofore held shall be as provided by existing laws.