

Sec. 12. **Laws repealed.**—Mason's Minnesota Statutes of 1927, Sections 2139-3 and 2139-4 are hereby expressly repealed.

Sec. 13. **Provisions severable.**—If any section or part of this act shall be declared to be unconstitutional or invalid for any reason, the remainder of this act shall not be affected thereby.

Approved April 29, 1935.

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CHAPTER 387—H. F. No. 1778

*An act to amend Mason's Minnesota Statutes of 1927, Sections 2138 and 2139, as amended by Laws 1929, Chapter 415, and as amended by Laws 1931, Chapter 129, relating to delinquent real estate taxes, extending the time of redemption from delinquent tax sales, and repealing and modifying any existing acts.*

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

**Section 1. Lands bid in for the State.**—Mason's Minnesota Statutes of 1927, Section 2138 as amended by Laws 1929, Chapter 415, and as amended by Laws 1931, Chapter 129, 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 2139 *Mason's Minnesota Statutes of 1927 as amended.* 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 and including the *30th day of June, 1936*, 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."

**Sec. 2. Same—Conduct of sale.**—Mason's Minnesota Statutes of 1927, Section 2139, as amended by Laws 1929, Chapter 415, and as amended by Laws 1931, Chapter 129, is hereby amended so as to read as follows:

"2139. Subd. (a). 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 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. 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 for any subsequent year, and of any subsequent delinquent taxes attaching thereto or required to be paid in case of redemption therefrom.

“Subd. (b). Provided that at such sale, if there be no bidders for the 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 1922, 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 1924 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 1925 or prior years, for one-half of the total taxes remaining unpaid for 1925 and prior years, as originally assessed.

“In the event that the taxes upon any parcel for 1930 or any part thereof *have been bid in for and* are held by the state, the county auditor of each county is hereby authorized and directed to *dispose of the same together with all the interest of the state in such parcel and all taxes, assessments, interest and penalties attached thereto or thereon, except taxes not yet attached to a judgment by an assignment thereof* for an amount *not less than one-half* of the total taxes and assessments against it, as originally assessed and taxed.

“In the event that the taxes of 1926 and all prior years against any parcel of land have been paid or sold or assigned to a purchaser other than the state, but the taxes for 1927 or 1928, or any part thereof *have been bid in for and* are held by the state the county auditor is authorized and directed to *dispose of the same together with all the interest of the state in such parcel and all taxes, assessments, interest and penalties attached thereto or thereon except taxes not yet attached to a judgment by an assignment thereof* for an amount *not less than three-fifths* of the total taxes and assessments against it, as originally assessed and taxed. In the event that the taxes for 1928 and all prior years against any

parcel of land have been paid, or sold or assigned to a purchaser other than the state, but the taxes for 1929 or 1930 or any part thereof *have been bid in for and are held by the state the county auditor is authorized and directed to dispose of the same together with all the interest of the state in such parcel and all taxes, assessments, interest and penalties attached thereto or thereon except taxes not yet attached to a judgment by an assignment thereof for an amount not less than four-fifths of such taxes and assessments as originally assessed.*

“Subd. (c) 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 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 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.

“Subd. (d) 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.

**Sec. 3. Period of redemption extended to July 1, 1936.**—The period of redemption of lands sold for *the taxes for the years 1926, 1927, and 1928 and 1929 which were bid in for the State and have not been assigned is hereby extended to July 1, 1936.*

**Sec. 4. Application of part payments.**—*Any person who who has paid any sum or sums of money for the payment of taxes under Chapter 414, Laws of 1933, which for any reason cannot be applied in full or in part payment of the taxes on the parcel of land on which said taxes were purported to have been paid, such person, his heirs, executors, administrators or assigns shall be entitled upon application to the county auditor to have said sum of money applied as a credit upon the purpose of an assignment of the State's interest, if any, in the said parcel of land upon which said taxes were purported to have been paid.*

**Sec. 5. Provisions separable.**—*The provisions of the act shall be separable and if any provision hereof or the application of any provision hereof, in any case shall be declared invalid, it shall not affect the validity or application of the provisions hereof, otherwise so far as it is practicable to maintain the same in force."*

**Sec. 6. Inconsistent acts repealed.**—*All acts and parts of acts inconsistent herewith are hereby amended, modified or repealed in so far as they are inconsistent with this act."*

Approved April 29, 1935.

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#### CHAPTER 388—S. F. No. 303

*An act to amend Mason's Minnesota Statutes of 1927, Section 5648, as amended by Laws 1933, Chapter 392, Section 20, relating to wild animals and to the protection and*