

CHAPTER 60—S. F. No. 473

An act providing for cancellation of taxes which are liens on lands at time of acquisition thereof by any school district of the State of Minnesota.

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

Section 1. **Taxes may be cancelled when.**—That in all cases where common or independent school districts of the State of Minnesota have acquired title for a nominal consideration to lands within the State of Minnesota for school purposes exclusively, on which the taxes have not been paid for the past five years or more, such school district may apply to the district court of the county wherein said lands are situated for an order cancelling and annulling all taxes on said lands which may have been assessed or levied on said lands prior to the year 1935. Such application shall be by motion duly served on the county auditor of the county within which said lands are situated, on the mayor of any city within which said lands are situated, on the president of the village council of any village within which said lands are situated, on the town clerk of any township within which said lands are situated and outside the limits of any city or town, in said township, and on the attorney general of the State of Minnesota. If it shall appear to the satisfaction of said court at the hearing on said motion that the taxes so levied or assessed against said lands amount to more than the value of said lands, and that said school district has acquired the title thereto from the owners of said lands for a nominal consideration, said court shall make findings of fact setting forth the amount of said unpaid taxes, the value of the lands acquired by said district, and the price paid the owners of said lands therefor, and that said price was nominal; and on such findings the court shall cause judgment to be entered in said proceeding cancelling and annulling said taxes.

This Act shall take effect and be in force from and after its passage.

Approved March 20, 1935.

CHAPTER 61—S. F. No. 586

An act to promote the public welfare, to be known as the Cream Grading and Testing Law, relating to the purchase of cream; to establish grades of cream quality, methods for deter-