

Section 1. **Law amended.**—That Section 23 of Chapter 95 Extra Session Laws of 1935 be and the same hereby is amended so as to read as follows:

Section 23. **Who shall pay old age assistance.**—Each old age assistance granted under this act shall be paid by the county in which an old age assistance certificate is issued and while the same is in effect. *The cost of old age assistance grants in each county shall be borne as follows:*

(a) *Payments shall be made by the state to the counties of that portion of old age assistance paid by the Federal government and the state on or before the 20th day of each month for the succeeding month upon requisition from the counties as to the amount required for said succeeding month. The expense of old age assistance grants shall be borne one-third thereof by the state from state funds; one-sixth thereof from the counties by county funds; and one-half thereof from Federal funds; provided that in the event Federal funds shall be inadequate to pay in full 50 per cent of all old age assistance paid by each county, then the available federal funds shall be paid ratably and proportionately to the several counties in the proportion which the total amount of old age assistance paid by each county bears to the total amount of old age assistance paid by all counties of the state.*

(b) Not exceeding one-fourth of any funds available for administrative purposes shall be used to defray necessary expenses of the state agency in the supervision of the old age assistance laws of this state, and the balance shall be used to repay the counties pro rata in the proportion the total number of recipients in the county bears to the total number of recipients in the state for the period in question.

Section 2. This act shall take effect and be in force from and after its passage.

Approved April 26, 1937.

CHAPTER 485—S. F. No. 97

An act relating to the sale and redemption of lands forfeited to the state for taxes for the years 1928 or 1929.

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

Section 1. Sale of lands forfeited to the state.—The former owner of any land which shall have been sold for the taxes for either of the years 1928 or 1929, and to which the state shall have acquired absolute title under such tax sale, may re-purchase such land from the state, if still held by it, upon the following conditions:

(a) He shall have been the owner of said land at the time of the forfeiture thereof to the state; failure to pay taxes for said year or years shall have been due to mistake or oversight; prior to such forfeiture he shall have paid taxes against said land for at least two of the years subsequent to 1929.

(b) He shall make application for such re-purchase to the County Auditor of the county in which the land is situated on or before December 31, 1937, supported by affidavit as to the existence of the facts above set forth, and by receipt of certificate of the County Auditor or County Treasurer showing the payment of taxes for the subsequent years hereinabove referred to.

(c) At the time of filing such application he shall pay to the County Treasurer of said county the full amount of the taxes accrued against the land to the date of such forfeiture with interest, penalties and costs which have attached thereto.

Section 2. Application shall be transmitted to Minnesota Tax Commission.—Upon such application being filed, the County Auditor shall transmit the same with the accompanying papers and with the County Treasurer's receipt showing the payment of the amount required to be paid hereunder, to the Minnesota Tax Commission.

Section 3. Minnesota Tax Commission to make conveyance.—Upon approval of the application as complying with the conditions hereof by the Minnesota Tax Commission, the Chairman and Secretary thereof shall execute and deliver a conveyance from the State of Minnesota to such owner in form approved by the Attorney General, which conveyance shall have the force and effect of a quit claim deed from the state.

Section 4. Repurchase of land.—Such former owner may also re-purchase such land from the state in the manner provided herein, if instead of establishing the conditions set forth in Section 1, Sub-section (a) hereof, he shall establish by affidavit accompanying his application that

(a) Through error of the assessing officers improvements on said tract were wrongfully assessed as being on an adjoining tract or tracts also owned by him, which adjoining tract or tracts have not been forfeited to the state.

(b) That his failure to pay the taxes for said years 1928 and 1929 upon such tract was due to his being misled by the error of the assessing officers; as set forth in Sub-section (a) of this section, and that had it not been for such error he would have paid the taxes for said years upon such tract.

(c) He shall accompany such affidavit with a certificate of the County Auditor to the fact that such error had been made by the assessing officers.

(d) In cases under this section it shall not be necessary that the application be accompanied by certificate or receipt showing the payment of taxes for any subsequent years against said tract prior to forfeiture.

Section 5. **Same.**—Such former owner may also re-purchase such land from the State by the payment of all taxes and assessments delinquent against said property as of the last day of the period of redemption plus the 1936 taxes and current assessments, if instead of establishing the conditions set forth in Section 1, Sub-section (a) thereof, or Section 4 hereof, he shall establish by affidavit accompanying his application that

(a) He has constructed a new building or buildings upon such premises since the first of January, 1937.

(b) He believed he had until November 1st, 1937 to confess judgment for such delinquent taxes and to pay them.

(c) He was not in fact personally served with a notice of the expiration of the period of redemption.

(d) The sheriff's return does not show service upon him of the notice of the expiration of redemption.

(e) In cases under this section, it shall not be necessary that the application be accompanied by a certificate or receipt showing the payment of taxes for any subsequent years against said tract prior to forfeiture.

Section 6. This act shall take effect from and after its adoption and approval.

Approved April 26, 1937.

CHAPTER 486—H. F. No. 243

An act to amend Extra Session Laws 1935-36, Chapter 72, Section 1, relating to the confession of judgment for delinquent taxes and providing for the payment of certain taxes in installments.