

exceed 4% of the sale price covering such real estate provided that at least 40% of the purchase price is paid at time of sale, and provided further that no commission shall be paid unless a sale is actually effected by said agent.

Sec. 2. **Law repealed.**—The 1938 Supplement to Mason's Minnesota Statutes of 1927, Sections 6033 (a) (3) and 6047 are hereby repealed.

Approved April 20, 1939.

CHAPTER 310—S. F. No. 1282

An act relating to delinquent taxes and the entry of judgments therefor.

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

Section 1. Delinquent taxes—entry of judgment in certain cases.—Where lands bid in for the State for delinquent taxes between the passage of Chapter 366, Laws of 1933, and the passage of Chapter 278, Laws of 1935, have not been assigned to actual purchasers, the county board of the county in which such lands are located may adopt a resolution instructing the county auditor to list such lands as delinquent for taxes for 1938 and to file and docket such list with the clerk of the district court as though said taxes for 1938 were the first delinquent taxes against said lands and judgment shall be entered and proceedings taken with reference to such lands as though the delinquent taxes for the year 1938 constituted the first instance of real estate tax delinquency with respect thereto; provided, however, that nothing herein contained shall impair the right of the State to enforce any lien in its favor which has accrued by reason of the delinquency or non-payment of taxes for any year prior to the year 1938.

Approved April 20, 1939.

CHAPTER 311—S. F. No. 1283

An act relating to the opening and vacating of tax judgments and amending Mason's Minnesota Statutes of 1927, Section 2123.

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