

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 **Law repealed.**—The 1938 Supplement to Mason's Minnesota Statutes of 1927, Sections 6033 (a) (3) and 6047 are hereby repealed.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

Section 1. Opening and vacating of tax judgments.—Mason's Minnesota Statutes of 1927, Section 2123 is hereby amended to read as follows:

"2123. The court wherein any tax judgment is entered may, at any time, upon satisfactory proof, vacate and set aside such judgment on the ground that the tax in question was paid before judgment was rendered, or that the land in question was not subject to taxation. Application to open such judgment may be summary, upon such notice to the purchaser and county auditor as the court may direct; and, if a defense is allowed to be interposed, the case shall proceed in all respects as in defended cases."

Approved April 20, 1939.

CHAPTER 312—S. F. No. 1284

An act providing for the cancellation of certificates of forfeiture that have been erroneously recorded and filed.

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

Section 1. Cancellation of certificates of forfeiture in certain cases.—Where a certificate of forfeiture required by Laws of 1935, Chapter 278, Section 8, Subdivision (f), describing lands which were exempt from taxation under the Laws of the United States in the year upon which the supposed forfeiture is based, or which describes lands that were owned by the State of Minnesota or some department or subdivision thereof at the time the supposed forfeiture took place or lands which, because of defective service of the notice of forfeiture or other reason, the title thereto did not in fact forfeit to the State, has been erroneously recorded or filed, such certificate may be canceled by the Minnesota Tax Commission and the County Auditor of the county in which said lands are located in the manner herein provided.

Sec. 2. Applications by owner.—The owner at the time of forfeiture or someone authorized to act in his or its behalf shall file an application for cancellation with the County Auditor submitting therewith a statement of the facts of the case and satisfactory proof that such lands were exempt from taxation in the year upon which the supposed forfeiture was based, or that the lands were owned by the State of Minnesota or some department or subdivision thereof at the time of