

CHAPTER 342—H. F. No. 1592

An act relating to actions attacking the validity of annual delinquent tax sales, the validity of subsequent taxes, and the redemption of lands sold at such annual tax sale and amending the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 2139-2.

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

Section 1. **Attacking validity of sales.**—The 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 2139-2 is hereby amended to read as follows:

"2139-2. Any person interested may, *within one year from the date of any tax sale hereafter held*, apply to the court on notice to the county auditor and to the purchaser at such tax sale, if any, for cause shown, to have the taxes, penalties, interest and costs remaining unpaid on such parcel, set aside or reduced and the court on such application *may sustain, modify, or set aside the judgment whereon the sale was held; provided, that unless the judgment and sale be set aside* the period of redemption shall not be extended thereby. If by such determination the amount required to redeem from such sale is reduced, the purchaser at the sale or his assigns shall be entitled to refundment of the excesssive amount paid by him, with interest, as in other cases of refundment. Provided, further, that no action, defense or application, attacking the validity of the sale of any parcel at an annual delinquent tax sale shall be entertained unless brought, interposed or made within *one year from such sale*.

Sec. 2. **Effective November 1, 1939.**—*This act shall be in force and effect after November 1, 1939.*

Approved April 20, 1939.

CHAPTER 343—H. F. No. 1596

An act providing for the acceptance of lands in settlement of claims for damages to state lands and timber.

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

Section 1. **Settlement of claims for damages to state lands and timber.**—The commissioner of conservation, upon recommendation of the Attorney General, may compromise and settle any claim of the state arising before the passage of this