

CHAPTER 399—S. F. No. 769

An act relating to tax sale certificates, forfeited sale tax certificates, and state assignment certificates, and providing for limitations thereon, voiding thereof, and extinguishing liens for taxes described therein.

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

Section 1. Failure to serve notice to extinguish lien.—No notice of the expiration of the time of redemption upon any real estate tax judgment sale certificate, forfeited tax sale certificate or state assignment certificate heretofore issued pursuant to any law of this state at or pursuant to any such sale held in the year 1935 or prior thereto, which has not become void under Mason's Minnesota Statutes of 1927, section 2169 or section 2170, or any other law, shall issue or be served after the expiration of six months from the date this act becomes effective; nor shall such certificate be recorded in the office of the register of deeds or filed in the office of the registrar of titles of the proper county after December 31, 1942.

Sec. 2. Limitation for service of notices.—No notice of expiration of the time of redemption upon any real estate tax judgment sale certificate, forfeited tax sale certificate or state assignment certificate issued pursuant to any law of this state at or pursuant to any such sale held between January 1, 1936, and the date this act takes effect, or held thereafter, shall be issued or served after the expiration of six years from the date of the certificate, nor shall such certificate be recorded in the office of the register of deeds or filed in the office of the registrar of titles of the proper county after the expiration of seven years from the date of the certificate.

Sec. 3. Certificates must be recorded.—Any such certificate upon which notice of expiration of redemption shall not be issued, served, and recorded or filed within the time limited by this act, shall be void and of no force and effect for any purpose whatever, and failure to serve such notice or record or file such certificate within the time herein prescribed shall operate to extinguish the lien of the holder of said certificate for the taxes for the year or years in such certificate described and the lien of all subsequent taxes paid under such certificate.

Sec. 4. County auditor shall cancel certificates.—The county auditor shall annually, as soon as practicable after the second Monday of May, cancel of record all real estate tax judgment sale certificates, forfeited tax sale certificates, and state as-

signment certificates, upon which notice of expiration of the time of redemption has not been served, and recorded or filed of record within the time herein fixed, by making an entry, "Cancelled by Limitation", in the proper real estate tax judgment book opposite the description of land covered by such certificate.

Approved April 24, 1941.

CHAPTER 400—S. F. No. 773

An act relating to the publication of the delinquent tax list, amending Mason's Minnesota Statutes of 1927, Section 2109.

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

Section 1. **Law amended.**—Mason's Minnesota Statutes of 1927, Section 2109, is hereby amended to read as follows:

"2109. **Designation of newspaper.**—At their annual meeting in January, and prior to the designation, the county board shall open, examine and consider all offers for publication filed or presented as provided in Section 2096, and shall thereupon award the publication of the notice and list to the publisher or proprietor of the newspaper whose offer is found to be the lowest, and does not exceed *forty-five* cents for each description. The board may reject any offer, if, in its judgment the public interest so require, and may thereupon designate a paper without regard to any rejected offer. In counties now or hereafter having a population of 75,000 or more, the board shall designate a daily paper of general circulation throughout such county; provided that if no such daily paper submits a bid at the rate herein provided, the board may designate a weekly paper of general circulation throughout said county. In any county in which there is no legal newspaper the board shall designate any such newspaper printed in the judicial district in which the county is situated, and circulating in the county. Every such designation shall be by resolution, which shall be substantially in the following form:

Resolved, that..... (here state the name of the newspaper) be, and the same is hereby, designated by the county board of the county of..... as the newspaper in which the notice, and list of the real