

attested by the recording officer of the board, shall mature not later than December 1 following the effective date of such consolidation, and shall not bear interest at a rate greater than 6% per annum.

Approved April 15, 1933.

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CHAPTER 274—S. F. No. 1424

*An act relating to extending the time for redemption of parcels of land from tax sales to the state in certain cases, and to the amounts required to be paid to make such redemption.*

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

**Section 1. Time for redemption from tax sale extended in certain cases.**—That whenever at the time fixed by law for absolute forfeiture of any parcel of land heretofore or hereafter bid in for the State and not assigned or disposed of by the State, pursuant to Mason's Minnesota Statutes of 1927, Sections 2139-2, and acts amendatory thereof and supplementary thereto, there shall be pending, in the United States District Court, proceedings in eminent domain affecting such parcel, and such eminent domain proceedings shall have been pending more than two years prior to the said date of forfeiture, the time of said forfeiture of such parcel shall be and is postponed and continued until the expiration of one year after the final determination of such eminent domain proceedings; and the owner of such parcel, regardless of whether such parcel is included within the boundaries of any game preserve, reforestation project, or conservation area, or any person having an interest therein may discharge the delinquent taxes and assessments against such parcel and redeem such parcel, or portion thereof, from such sale to the State within such period, as so extended, upon payment of the portion of such unpaid taxes and assessments permitted by any law in effect during the pendency of such condemnation proceedings. Such redemption and discharge of delinquent taxes and assessments may be so made regardless of any or no determination of value or other action by the county board or the Minnesota Tax Commission.

**Sec. 2. May redeem part of tract.**—Whenever any tract less than the whole parcel designated for taxation and bid in for the state shall be taken or encumbered by such eminent domain proceedings, the tract so taken or encumbered may be redeemed and the delinquent taxes and assessments thereon discharged, as provided in this act, without redeeming or discharging the delinquent

taxes and assessments on the entire parcel so bid in for the State. When only such portion or fraction of the parcel bid in for the State shall be redeemed and discharged from taxes and assessments, the amount to be paid for such redemption and discharge from delinquent taxes and assessments shall be computed by the Auditor of the County wherein such lands are situated, and shall be such a part or proportion of the amount designated by any such law permitting redemption and discharge on payment of a fraction or percentage of the total amount due, as provided in this act, as the said tract taken or encumbered by said proceedings and so redeemed bears to the value of such entire parcel bid in for the State, and of which it forms a part. Any party interested in such computation and determination of value, and aggrieved thereby may, within ten days following the filing thereof, appeal to the District Court of the county wherein such land is situated, by filing written notice of such appeal and proof of service thereof, with the clerk of said court.

Approved April 15, 1933.

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#### CHAPTER 275—H. F. No. 1523

*An act relating to the financial affairs of all villages having a population of more than 1,300 and less than 1,500, and an assessed valuation of taxable property (exclusive of moneys and credits) of more than \$3,000,000 and less than \$4,000,000, more than 70% of which consists of iron ore; and including and prescribing the liability of officers and employees of such villages for violations of its provisions.*

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

Section 1. **Application.**—This Act shall apply to all villages in the state which have a population of more than 1300 and less than 1500, and an assessed valuation of taxable property (exclusive of moneys and credits) of more than \$3,000,000 and less than \$4,000,000, more than 70% of which assessed valuation consists of iron ore. For the purposes of this Act the population shall be determined by the last federal census taken prior to the passage hereof, and the valuation shall be that used as a basis for spreading the 1932 taxes.

Sec. 2. **Villages to be on cash basis.**—From and after January 1, 1934, no such village shall draw or issue any order or war-