

## CHAPTER L.

*An Act to amend Section Twenty-Three of Title One, Chapter Thirty-Eight of the General Statutes.* March 3, 1870.

- SECTION 1. Amendment to Section Twenty-Three (23) of Title One (1) of Chapter Thirty-Eight (38) of the General Statutes. Shall transmit to the Auditor of each county a detailed description of lands sold during the year—the Auditor to extend the same upon tax duplicate—for what purpose—rights of purchasers of lands at delinquent tax sales.
2. When act to take effect.

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

SECTION 1. That section twenty-three, of title one, of chapter thirty-eight, of the general statutes, is hereby amended so as to read as follows :

Sec. 23. The commissioner shall immediately transmit to the auditor of each county in which any lands mentioned in this title have been sold during the year, a detailed description of each parcel of the land so sold, the names of the purchasers, and the auditor shall extend the same upon his tax duplicate for the purpose of taxation, and the same shall thereupon become subject to taxation the same as other lands, and the taxes assessed thereon, collected and enforced in like manner as against other lands; *Provided however*, That the purchaser of any such lands sold for delinquent taxes, or as forfeited to the state, shall acquire, and shall only acquire, by virtue of such purchase, such rights and interest as belong to the holder and owner of the certificate of sale heretofore issued by said commissioner under the provisions of this title, and the right to be substituted in the place of such holder and owner of such certificate of sale, as the assignee thereof, and upon the production to the proper officer of the tax certificate given upon said tax sale, in case said lands have not been redeemed, such tax purchaser shall have the right to make any payment of principal or interest then in default upon such school land certificate of sale, as the assignee there-

To transmit description of lands sold—auditor to extend the same on tax duplicate—for what purpose—rights of purchasers at delinquent tax sales

of, prior to the redemption of said lands, and in case such holder and owner of such school land certificate shall fail to redeem said lands within the time allowed by law, and also to pay to said proper officer for the use of the holder of such tax certificate, all payment of principal and interest, if any, by him made upon such school land certificate, with interest from the time they were so made, at twelve per cent. per annum, then the holder and owner of such tax certificate upon the receipt of his tax deed thereon duly given, and the filing of the same with the said commissioner, a special certificate of purchase of said land, embodying the same terms and conditions, and with the like force and effect as the said original certificate of purchase, and in lieu thereof.

When act to take effect.

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved March 5, 1870.

## CHAPTER LI.

March 5, 1870. *An Act to amend Section Sixty, Chapter Eleven, of the General Statutes.*

SECTION 1. Amendment to Section Sixty (60) of Chapter Eleven (11) of the General Statutes.

County Auditors to apportion funds—duty of County Treasurers.

2. When act to take effect.

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

SECTION 1. That section sixty, of chapter eleven, of the general statutes, be amended so as to read as follows:

Sec. 60. The county auditor shall apportion to their several funds the amount of money received from the sale of lands and town lots forfeited to the state for the non-payment of taxes, after deducting the expenses of sale, distributing the said amount to the several funds for which

Auditor to apportion funds—duty of county treasurers.