

CHAPTER 126.

[H. F. No 513.]

AN ACT TO PROVIDE FOR THE EXEMPTION FROM GENERAL AND SPECIAL TAXATION OF PROPERTY OF STATE, DISTRICT AND COUNTY AGRICULTURAL SOCIETIES AND INDUSTRIAL EXPOSITIONS.

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

Property
exempt from
taxation.

SEC. 1. That all property belonging to and used for the purposes of any state, district or county agricultural society or industrial expositions incorporated under the laws of the state of Minnesota, shall be exempt from general and special taxation and assessment.

When act to
take effect.

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

Approved March 7, 1887.

CHAPTER 127.

[S. F. No. 422.]

AN ACT ENABLING OWNERS OF LAND TO TEST THE VALIDITY OF TAX JUDGMENTS AND TAX SALES HERETOFORE OR HEREAFTER MADE, AND TO QUIET THEIR TITLE AGAINST ADVERSE CLAIMANTS UNDER TAX CERTIFICATES AND TAX DEEDS HERETOFORE OR HEREAFTER MADE UNDER SUCH JUDGMENTS AND SALES AND TO REMOVE THE CLOUDS UPON THEIR TITLE ARISING THEREFROM.

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

Tax judgment.

SECTION 1. That it shall be lawful for any person having or claiming title to any land, whether in his possession or whether it is vacant or unoccupied, or in the possession of any other person, to commence and maintain, at any time, an action against any person who claims any title or interest in said land, or lien upon the same adversely to him by or through any tax certificate or tax deed, heretofore or hereafter made, to test the validity of the tax sale and tax judgment under which the same was made to quiet his title to said land as against [such claims of such] adverse claimant, and to remove a cloud from his title, arising from

210-127
38-M . 29
38-nw 707
210-127
39-M . 89
41-M . 492

such tax certificate or tax deed and it shall also be lawful for any person having or claiming title to any land to interpose and maintain at any time a defense to any action in law or equity concerning said land which may be brought against him by any person so claiming title adversely under any such tax certificate or tax deed, and to test in such defense the validity of the tax sale and tax judgment upon which such certificate or deed was made, to remove the clouds upon his title arising therefrom and to quiet his title against such person so claiming title adversely thereunder, notwithstanding any and all laws heretofore passed, which limited the time within which such action might be commenced or defense interposed.

SEC. 2. All acts and parts of acts inconsistent with this act are hereby repealed and this act shall not be construed so as to effect vested rights.

SEC. 3. This act shall take effect and be in force from and after its passage.

When act to
take effect

Approved March 2, 1887.

CHAPTER 128.

[S. F. No. 10.]

AN ACT TO PROVIDE FOR THE TAXATION OF LANDS HELD OR WHICH HAVE BEEN HELD BY RAILROAD COMPANIES IN THIS STATE, AND FOR THE TAXATION OF CERTAIN RIGHTS, INTERESTS, AND ESTATES IN SUCH LANDS.

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

SECTION 1. Whenever any railroad company to which lands have been granted to aid in the building of its line of road in the territory or state of Minnesota (and which lands have been by law exempted from taxation until leased, contracted or sold by said company) has sold, assigned, transferred or disposed of, or shall sell, assign, transfer or dispose of, any estate, right, title or interest therein or thereto, the right, title, estate or interest of such purchaser, assignee or holder, by whatsoever mode or in whatsoever form such sale, transfer or assignment is or may have been made, shall become and be taxable, and shall be assessed and taxed as other real property in this state; and the taxes of such right, title, interest or estate shall be collected and enforced as taxes on other real property; and the purcha-

Taxation of
railroad lands.