

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 All acts and parts of acts inconsistent with this act are hereby repealed and this act shall not be construed so as to effect vested rights.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

ser at any such tax sale of such right, title, interest or estate, or the successor in interest of such purchaser shall acquire, take, hold or be subrogated to all the right, title, interest or estate of the person holding the same under or from the railroad company. And said purchaser at such sale, or his successor in interest, shall have the right to do any and every act or thing which the said person holding such right, title, interest or estate under such railroad company might, could or should do or have done in order to be entitled to a perfect title or deed of such lands; and on performance, the purchaser at such tax sale, or his successor in interest, shall be entitled to a deed of such lands from the railroad company holding the legal title thereto.

Right of
redemption.

Provided, always, that the right of redemption from such tax sale shall exist as in other cases of the purchase of real property at tax sales.

Acquired right
of purchaser.

And provided, further, That the purchaser of any such lands, or of such right, title, interest or estate in 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 interests as belong to the person holding or claiming under the railroad company, as aforesaid, and the right to be substituted in the place of such holder or claimant under the railroad company, and as the assignee of all his interests and rights to all intents and purposes. And upon the production to the proper officer of such railroad company, of the tax certificate obtained on the purchase at such tax sale, in case such lands have not been redeemed, such purchaser at such tax sale, or his successor in interest, shall have the right to make any payment of principal or interest due or to grow due (if any) upon or on account of such lands to said railroad company, as the assignee of the rights of the person purchasing, holding or claiming under the said railroad company prior to the redemption of such lands. In case the holder under the railroad company shall fail to redeem such lands within the time allowed by law, and at the same time also pay to the treasurer of the county in which such lands lie, for the use of the holder of such tax certificate, all payments of principal and interest, if any by him made to said railroad company, on account of said lands, with interest from the time they were so made at twelve (12) per cent per annum, then the holder or owner of such tax certificate, upon the receipt of his tax deed thereupon duly given, and the filing of a certified copy of the same with the land commissioner or proper officer of such railroad company, shall be entitled to receive, and the said land commissioner or proper officer of such railroad company shall execute to him, such a deed or contract, on such evidence of sale or right to said lands as was issued to the

original purchaser, holder or claimant under the railroad company, or as such original claimant would be entitled to, and with the like force and effect as such original contract or evidence of sale or right to such lands, and in lieu of such original contract, certificate or evidence of sale.

SEC. 2. That whenever any special stock or land stock or any other writing or instrument whatever is or has been issued by any railroad company to any person or persons with a view or intention to thereby grant or transfer or secure to the person to whom such stock or instrument is issued or delivered, any interest, right, title or estate in or to any lands held by such railroad company, the right, title, interest or estate of such person holding such special stock, stock bond writing or instrument in or to the lands to which such stock or writing is applicable or refers, shall be held and considered within the perview of this act subject to taxation and shall be taxable and taxed as aforesaid.

Taxation of
railroad lands
transferred to
other persons.

SEC. 3. In case the tax title of the purchaser at any tax sale of any such lands or interest on lands as are referred to in this act or of his successor in interest, shall be held or adjudged invalid for any reason, then in such case the holder of such tax certificate shall be entitled to recover from the treasurer of the county to which such taxes were paid, the amount of such taxes so paid with interest thereon at the rate of eight (8) per cent per annum.

Tax titles.

SEC. 4. In the assessment of taxation of such lands or of any interest or estate in such lands, or in any of the proceedings to collect or enforce such tax, it shall not be necessary to state the name or names of the owner or owners of such lands or of such interest so assessed, but it shall in all such proceedings be sufficient to describe or refer to such owner or owners as "unknown" and in all such proceedings to assess or tax or to enforce any tax on or against such lands or interest, the burden of proof shall be on the person claiming or alleging that such tax is invalid, or who sets up any defense against the same, to allege in his answer, and to show on trial the particular facts establishing such invalidity or illegality.

Assessment.

And if it is alleged that such lands or interests are exempt from taxation for any reason, it shall be incumbent on and necessary for the person attempting to establish such defense to allege and to affirmatively prove the same, and if there be any facts within the knowledge of the person setting up such defense, showing or tending to show, or which might show, that such lands or any estate or interest therein have been bargained, sold or transferred to any person whose property is not by the laws of this state exempt from taxation, it shall be incumbent on such person to set up and prove such facts particularly. The

answer in every such case shall be duly verified, and if any person verifying such answer shall willfully misstate any matter or facts in this verification, he shall be guilty of the crime of perjury, and the judge or court before whom such action or proceeding is tried shall have the power to require the answer or verification to be made more full and particular and in default thereof to strike out the same. On any such trial the burden shall be on any person claiming that such lands or interest are exempt from taxation to show that the railroad company to which they were granted had not sold or transferred such lands or any estate or interest therein, at or prior to the time when such tax was levied or assessed, the assessment or levy of such tax shall be *prima facie* evidence of its legality, and the lands or interests taxed were subject to taxation at the time such tax was levied.

Duties of
assessing
officer.

SEC. 5. It shall be proper for the proper assessing officer or officers of any county or sub-division of the state in which any of the lands referred to in this act lie, for the year one thousand eight hundred and eighty-seven (1887) and any subsequent year during which the question of the taxability of such lands or interests may be in litigation. In fixing the rate for assessment or taxation in such county or sub-division of the state, to fix such rates so as to raise the sum required to be raised for any general or special purpose as if the lands or interests referred to in this act were not taxed for such year, and so that the tax or sum levied on the other property of such county or sub-division of the state shall be sufficient to meet all sums to be raised by tax for that year.

Provided, That the lands or interests in this act referred to shall be assessed and taxed as other property in such county or sub-division of the state and shall be collected as such taxes.

Railroad
companies to
report to State
Auditor.

SEC. 6. If any railroad company shall issue any land stock or special stock, bond or any certificate, contract or writing conveying, granting or giving to the holder thereof any interest, estate, right or title in or to any lands held by said company and exempted from taxation as aforesaid, and shall fail within sixty (60) days after the issuance of such certificate, stock, contract or writing to report the same to the land commissioner or auditor of this state, or if having heretofore issued such contract, special stock, bond, certificate or writing, shall fail to report the same within sixty (60) days after the passage of this act, the failure so to report shall be held to be and to operate as a forfeiture by said company of its corporate franchises and privileges, and the attorney general of the state shall at once proceed against said company to have its charter and franchises declared forfeited.

SEC. 7. In all cases where any railroad lands, referred to in this act, have been sold, prior to the 1st day of January 1887, to actual settlers who use the same for farm purposes, and who bought the same in good faith from any railroad company, under the belief that the same were free from taxes at the time of their purchase, all taxes for which said lands might be liable, prior to such purchase shall not be a lien upon said lands.

SEC. 8. This act shall take effect and be in force from and after its passage.

When act to
take effect.

Approved March 1, 1887.

CHAPTER 129.

(H. F. No. 137).

AN ACT TO RELIEVE SETTLERS AND OTHERS FROM PAYMENT OF CERTAIN BACK TAXES.

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

SECTION 1. That all back taxes on lands of the St. Paul & Chicago Railroad Company including in the swamp land grant made by the state to that company which are and remain the property of that company for any and all years prior to one thousand eight hundred and eighty-four (1884), be and the same are hereby remitted and the state auditor is hereby directed to place said lands upon the tax lists for the year one thousand eight hundred and eighty-four (1884) and subsequent years, and cause the taxes of those years to be duly levied and assessed thereon pursuant to the statutes in such cases made and provided.

Back taxes
remitted on
certain lands.

SEC. 2. That all taxes upon the lands included in said grant to the St. Paul & Chicago Railroad Company for years prior to the time when said lands were sold or contracted to be sold by said company, and which lands are held and owned by actual purchasers from said company, are hereby remitted and the auditor of state is directed to cause the taxes on said lands so purchased of said company and owned by actual purchasers to be levied and assessed upon said lands in the hands of such purchasers for the years subsequent to the sale or contract for sale of said lands by said company to said purchaser.

SEC. 3. That all lands included in said swamp land grant which have heretofore been placed upon the tax lists of any county of this state contrary to the provisions of