hereby amended by striking out the words, "or in cases of urgent necessity" in the sixth (6) and seventh (7) lines of said section, and by adding to said section the following: "And provided further, that all railroad corporations operating lines of road in this state, shall be liable for all injuries to its engineers or firemen resulting from their being obliged to labor for a longer period in any one (1) day than that specified in section one (1) of this act, and that nothing in this section shall be construed as allowing any locomotive engineer or fireman to desert his locomotive in case of accident or unwarrantable delay."

SEC. 2. All acts or parts of acts inconsistent with this Inconsistent act, are hereby repealed.

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

Approved February 28, 1887.

CHAPTER 60.

[S. F. No. 418.]

111-60 AN ACT TO AMEND SECTIONS FIFTY-SIX (56), SEVENTY-SIX 197 . . 89 (76) EIGHTY-FIVE (85), NINETY (90) AND NINETY-EIGHT (98) OF CHAPTER ELEVEN (11) OF THE GENERAL STAT-UTES OF ONE THOUSAND EIGHT HUNDRED AND SEVEN-TY-EIGHT (1878) RELATING TO THE ASSESSMENT AND COLLECTION OF TAXES.

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

SECTION 1. Section fifty-six (56) of chapter eleven (11) of the general statutes of one thousand eight hundred and seventy-eight (1878) is hereby amended by adding thereto the following words: "If the tract or parcel of land described in said receipt or any part thereof, shall have been sold for taxes within two (2) years of the time of giving such receipts and remain unredeemed therefrom, the county treasurer shall stamp upon the face thereof the words 'sold for taxes.'"

SEC. 2. Section seventy-six (76) of said chapter eleven (11) as amended by section fourteen (14) of chapter ten (10) of the general laws of one thousand eight hundred and eighty-one (1881) is hereby amended by adding thereto the following words: "Except in cases where taxes have been paid before the entry of such judgment, or where the land was exempt from taxation. In all which cases such judg-

Duties of county treasurers in cases where property is sold for tares.

Relating to tax judgments.

acts repealed.

When act to take effect,

ment shall be prima facie evidence only of its regularity and validity."

Tax judgments

When act to take effect.

Sec. 3.Section eighty-five (85) of chapter eleven (11) of the general statutes of one thousand eight hundred and seventy-eight (1878) is hereby amended by adding thereto the following words: "Provided, That every judgment rendered against any tract or parcel of land for a tax which has been paid before the entry thereof, or where the land was exempt from taxation, shall be void, and all sales made under such judgment or under a judgment which has been paid, shall be void, and no title or interest in any tracts or parcel of land sold under such judgment shall pass or be conveyed to any purchaser at such sale. In any action brought to set aside or cancel such sale or in any action in which] the validity of such sale may arise, the tax receipt or the duplicate stub thereof or any other record of the payment of such tax in the office of the county auditor or county treasurer shall be prima facie evidence of the payment of such tax, but such payment shall not be established by parol testimony only. In such action the county in which the land is situated, or the state, if the county or state claim any interest in the land sold under such judgment may be made parties defendant, in which case the county attorney shall appear for and in behalf of such county and state. An action to set aside and cancel such sale may be commenced at any time."

SEC. 4. Section ninety (90) of said chapter eleven (11) is hereby amended by striking therefrom the word "two" (2) and inserting in lieu thereof the word "three" (3).

SEC. 5. Section ninety-eight (98) of said chapter eleven (11) is hereby amended by striking therefrom the words "and one-half" ($\frac{1}{2}$) immediately after the word "one" (1) in the third (3d) line thereof, and by striking therefrom the same words immediately after the word "one" (1) in the fifth (5th) line thereof.

SEC. 6. All acts and parts of acts inconsistent herewith are hereby repealed.

SEC. 7. This act shall take effect and be in force from and after its passage.

Approved March 8, 1887.