

CHAPTER 6.

[S. F. No. 281.]

AN ACT TO AUTHORIZE THE REFUNDING TO PURCHASERS AT TAX SALES AMOUNTS PAID BY THEM ON STATE SCHOOL, INDEMNITY SCHOOL, AGRICULTURAL COLLEGE, STATE UNIVERSITY OR INTERNAL IMPROVEMENT LANDS, UNDER CERTAIN CIRCUMSTANCES. AND TO REPEAL CHAPTER ONE HUNDRED AND EIGHTY-SEVEN (187) OF THE GENERAL LAWS OF ONE THOUSAND EIGHT HUNDRED AND EIGHTY-NINE (1889).

Substitute for chap. 187, general laws of 1889

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

SECTION 1. When any state or indemnity school, agricultural college, state university or internal improvement lands which have been sold by the state since the first (1st) day of January, A. D. one thousand eight hundred and seventy (1870), and for which certificates of purchase have been issued, have been thereafter sold for delinquent taxes thereon, and no redemption being made from said tax sale, but by reason of the non-payment of principal or interest due on said land to the state, the state auditor has declared said certificate of purchase to be forfeited and void of purchase, the purchaser at said delinquent tax sale, or his assigns, may, upon surrender of his certificate of tax purchase to the county auditor of the county in which said lands are situated, together with a certificate from the state auditor showing that the lands sold to said purchaser at tax sale have been forfeited to the state by the purchaser; receive from the county auditor of said county an order on the county treasurer for the amount paid at said delinquent tax sale, together with the amount of all taxes paid on said land by said purchaser or his assigns subsequent to the purchase of such tax sale certificate; *Provided, however,* That no interest shall be allowed or paid on the amounts so refunded; *Provided further,* That the provisions of this act shall apply to sales of lands heretofore made.

Provides for return of tax purchase money when land has been forfeited.

SEC. 2. The provisions of this act shall not apply to any purchaser, or his assignee, of any tax sale certificate who has allowed the land therein described to be again sold for taxes to any subsequent purchaser because of his failure to keep said taxes paid.

Subsequent taxes must have been paid to entitle relief.

SEC. 3. Chapter one hundred and eighty-seven (187) of the general laws of eighteen hundred and eighty-nine (1889) is hereby repealed.

Chap. 187, general laws of 1889 repealed.

SEC. 4. This act shall take effect and be in force from and after its passage.

Approved April 20, 1891.