

chapter ninety-three (93) of the General Laws of Minnesota for eighteen hundred and ninety-seven (1897), be and the same is hereby amended to read as follows:

Jurisdiction in civil actions.

Section 6. The jurisdiction conferred by the last section does not extend, however, to a civil action.

First—In a case involving the title to real estate.

Second—Nor for false imprisonment, libel, slander, malicious prosecution, criminal conversation or seduction, or upon a promise to marry.

Third—Nor for an action against an executor or administrator as such. Actions must in all cases be brought in the township, village or city where plaintiff or defendant or one of several plaintiffs or defendants reside or where any attorney at law who has been duly admitted to practice in the courts of this state and who represents the plaintiff in the action resides, or at the county seat; *provided*, that if the defendant or one of several defendants reside in an incorporated city of more than 50,000 inhabitants, such actions shall be brought within said city; *provided, however*, that the foregoing provision shall not prevent the bringing of actions against such defendant or defendants in other counties than the one in which such city is located, when such defendant or defendants come within the jurisdiction of the courts of justices of the peace in such other counties.

Action where brought in certain cases.

If none of the defendants reside in this state, action may be brought in any county and township wherein either of the defendants may be found. If there be no qualified and acting justice of the peace in the proper township, the action may be brought before any qualified and acting justice of the peace in any adjoining township in the same county. Nothing herein contained shall be construed to abrogate or qualify the right of change of venue in civil actions now provided by statute.

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

Approved April 20th, 1899.

CHAPTER 322.

S. F. No. 10.

Delinquent taxes 1897 and prior years.

An act to enforce the payment of taxes which became delinquent in and prior to the year one thousand eight hundred and ninety-seven (1897).

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

SECTION 1. At the time of making the list of delinquent taxes for the year 1898 as required by section 1579, General Statutes of 1894, the auditor of each county shall make out and append to such delinquent list a list of all taxes upon real estate in the county which appear to have become delinquent in the year one thousand eight hundred and ninety-seven (1897), or any prior year or years and have not been satisfied by payment, redemption, or sale of the real estate to actual purchasers. Such list shall include all taxes not barred by the statute of limitations upon any real estate which may have been at any tax sale struck off to, or declared to be forfeited to the state, whether such sale or forfeiture was valid or invalid; and it shall also contain a description of each piece or parcel of land upon which such taxes shall not have been paid or satisfied as aforesaid, and opposite such description the name of the owner to whom assessed, if known, and if unknown shall so state, and the amount of taxes, principal and interest, due thereon, according to the provisions of this act.

Auditor to make a list of and attach to regular list.

SEC. 2. The same proceedings shall be had with reference to advertisement, judgment and sale of the property described in such forfeited lists, as are required by the general tax law for advertisement, judgment and sale of property described in the regular delinquent list, but separate tax judgment and copy tax judgment books shall be provided for the forfeited lists.

Proceedings in same as in general tax law.

SEC. 3. Any person having an interest in any tract or parcel of real estate included in such forfeited list may redeem the same at any time before the sale thereof, as hereinafter provided, by paying into the county treasury the original amount of taxes due thereon, with ten (10) per cent. per annum interest on the amount during the time said taxes have been delinquent, together with all costs of proceedings herein described.

Redemption, how made.

At least sixty days prior to the sale the county auditor shall make out and mail to each person named as owner in such forfeited list, a notice of such tax sale, giving the description of his land, the amount for which the same is liable to be sold, and the date of sale; and that said sale will be final and absolute; said notice shall be mailed to the postoffice address of the person, if the same is known to the auditor, and if not, then the same shall be mailed to such person at the county seat of the county where the said sale is to be held; *provided, however*, that if any person is in the actual occupancy of any piece or parcel of land described in such forfeited list, the county auditor shall cause the aforesaid notice to be personally served upon such occupant at least sixty (60) days prior to said sale. Such notice shall be served and returned

Auditor to mail notice to each owner.

Service must be personal on occupant of land.

by the sheriff of the county in the manner provided for the service and return of summons in civil actions.

Sale, when and how made.

SEC. 4. The sale herein provided for shall be made by the county auditor, at his office, immediately following the delinquent sale in May, and shall be absolute and final.

Terms of sale; form of certificate.

The auditor shall sell such forfeited property at public vendue, each piece or parcel separately in the order described on the copy judgment book and by the description therein. In offering such property for sale, he shall state the amount of taxes, interest and costs due thereon as hereinbefore provided for redemption thereof, and he shall first offer each piece or parcel to the highest bidder therefor, but if no bidder shall offer to pay such amount due, or more, he shall then offer the same to the bidder who will pay the highest sum, less than the amount of taxes, interests and costs due. The county treasurer shall attend at the sale and receive all money paid thereon.

SEC. 5. The auditor shall execute to the purchaser of any piece or parcel of property at such sale a certificate, which may be substantially in the following form:

I,, Auditor of the County of, do hereby certify that, at the sale of forfeited lands pursuant to real estate tax judgment entered in the District Court in the County of, on the day of, 19...., in proceedings to enforce payment of taxes upon real estate delinquent in the year one thousand eight hundred and ninety-seven (1897), and for prior years, for the County of, which sale was held at, in said County of, on the day of, the following described piece or parcel of land situate in said County of, State of Minnesota, to-wit:

.....
.....
was offered for sale to the highest bidder, and at said sale I did sell the said piece or parcel of land to, the sum of dollars, that being the highest sum bid therefor, and he having paid said sum, I do, therefore, in consideration thereof, and pursuant to the statute in such case made and provided, convey the said piece or parcel of land in fee simple to said, his heirs and assigns forever.

Witness my hand and official seal this day of, 19....

.....
County Auditor.

Certificate; effect of.

Such certificate shall pass to the purchaser the estate therein described without any other act or deed whatever, and may be recorded as deeds of real estate, and

the record of such certificates shall have the same force and effect as evidence or otherwise, as the records of deeds of real estate. If any purchaser shall purchase at said sale more than one piece or parcel of land, all of the pieces or parcels so purchased may be included in the same certificate.

SEC. 6. Said certificate or a copy or the record thereof, shall be prima facie evidence that the title to the tract or tracts of land therein mentioned is in the person named in said certificate.

Certificate;
prima facie
evidence.

SEC. 7. When any piece or parcel of land shall be so sold, the purchaser shall be entitled to immediate possession of the piece or parcel purchased by him, and if on demand and presentation of the certificate of sale, the person in possession of the piece or parcel refuse or neglect to deliver such possession such person may be proceeded against as a person holding over the termination of his estate, which proceedings may be instituted and prosecuted under the provisions of chapter eighty-four (84) of the General Statutes; and the judgment and sale herein provided for shall not be set aside unless the action in which the validity of judgment or sale shall be called into question, or the defense to any action alleging its invalidity be brought within nine (9) months of the date of said sale; except that in case any tract or parcel shall be included in any such judgment when such taxes shall have been paid, or such property was exempt from taxation, that said judgment and sale shall be void, upon proof at any time that such taxes have been paid or such property was exempt.

Purchaser en-
titled to im-
mediate pos-
session. Pro-
ceedings on re-
fusal of pos-
session.

SEC. 8. The proceeds of such sale shall be distributed pro rata to the several funds for which the taxes were levied, and in no case shall any piece or parcel be sold for any sum less than fifty (50) per centum of the original taxes due thereon.

Proceeds, how
distributed.

SEC. 9. If no bidder shall bid an amount equal to that for which the piece or parcel may be sold then the county auditor shall bid in the same for the state for the amount of the judgment against such piece or parcel of land.

To be bid in
for state,
when.

SEC. 10. The board of county commissioners of any county in this state may and they are hereby authorized to allow the county auditor such compensation as may be reasonable for the services required under the provisions of this act.

Compensation
of county
auditor.

SEC. 11. All acts or parts of acts inconsistent herewith are hereby repealed, *provided*, this act shall not be construed as repealing or modifying chapter 290 of the General Laws of Minnesota for the year 1897.

SEC. 12. This act shall take effect and be in force from and after July 1st, 1899.

Approved April 20th, 1899.