

S. F. No. 354.

CHAPTER 84.

Taxes delin-
quent Jan.
1st, 1897;
amendment.

An act to amend section five (5) of chapter 290 of the General Laws of 1897, being an act entitled, "An act to enforce the payment of taxes which became delinquent on or before the first Monday in January in the year one thousand eight hundred and ninety-seven (1897), and to extend the time for payment of said taxes under certain conditions in all counties where the taxes delinquent in the year 1897, and prior years, excepting taxes barred by the statute of limitations, exceed the sum of thirty (30) mills on the dollar of assessed valuation of real property in such county for the year 1896," so as to provide that nothing therein contained shall be construed to affect the lien of municipal assessments for local improvements, not included in the judgment entered, pursuant to said act in cases where the municipality of whom or for whose benefit the assessment was levied has not transferred its interest in such assessment or in the land.

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

Sec. 5, c. 290,
Laws 1897,
amended.

SECTION 1. That section five (5) of chapter two hundred and ninety (290) of the General Laws of the State of Minnesota for the year 1897, be and the same is hereby amended to read as follows, to-wit:

Sale, when
and how
made;
redemption
from.

Sec. 5. The sale herein provided for shall be made by the county auditor at his office immediately following the delinquent sale in May, 1899, and shall be absolute and final; *provided*, that nothing herein contained shall be construed to affect the lien existing at the time of such sale of any municipality for assessments for local improvements not included in the judgment entered pursuant to this act, except that this proviso shall not extend to any case where such municipality shall have transferred its interest in the assessment or in the land. And all property on which extension shall be granted as provided in section four (4) of this act, if not redeemed, shall be sold at the delinquent tax sale next following the expiration of such extension. 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 the amount due, or more, he shall then offer the same to the bidder that will pay the highest sum, not less than the amount of the state tax due thereon, together with the costs of proceedings authorized by this act. *Provided, however,* that any piece or parcel of land against which judgment shall be rendered for the taxes of 1895, and no other year or years, and which shall be sold to a purchaser or bid in for the state, may be redeemed at any time within one year from the date of sale, by any person having an interest therein who shall pay into the treasury of the county, for the use of the person entitled thereto, the amount for which the same was bid in, with interest thereon at the rate one (1) per cent per month.

The provisions of the general tax laws now in force relative to the giving of notice of the expiration of the period of redemption shall apply in all respects to the redemption of such pieces or parcels of land as may be subject to redemption under this act.

The county treasurer shall attend the sale and receive all money paid thereon.

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

Approved March 22, 1899.

Notice of expiration of time for redemption; general law to apply.

CHAPTER 85.

S. F. No. 485.

An act appropriating money for a governor's contingent fund to pay for cablegrams and other means of information from the sick and wounded soldiers belonging to the 13th Regiment, Minnesota Volunteers.

Governor's contingent fund; appropriation for.

Whereas, several of the brave men of the Thirteenth (13th) Regiment, Minnesota Volunteers, now stationed in the Philippine Islands are suffering with wounds received in battle and sickness contracted in the service of this country, causing great anxiety and fear to their parents and relatives at home, who are besieging and imploring the governor of this state to cable inquiries as to their safety; and,