

moved at any time by the sheriff or by said judges. Whenever the sheriff performs the duties of jailer, he shall receive the compensation fixed therefor."

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

Approved April 17, 1913.

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CHAPTER 333—H. F. No. 752.

*An Act entitled, "An Act to amend Section 937, Revised Laws of 1905, as amended by Section 2 of Chapter 430 of General Laws of Minnesota for 1907, as amended by Chapter 30 of the General Laws of Minnesota for 1911, relating to sales of land for taxes."*

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

Section 1. **Parcels bid in for state prior to 1907 may be disposed of for one-half total taxes.**—That Section 937, Revised Laws of 1905, as amended by Section 2 of Chapter 430, General Laws of Minnesota of 1907, as amended by Chapter 30, General Laws of Minnesota of 1911 be and the same is hereby amended so that said Section 937 shall hereafter be and read as follows:

Section 937. Such sale shall be conducted by the county auditor in such manner as shall be directed by the state auditor. Each parcel shall be sold to the highest cash bidder therefor but not for a less sum than the aggregate taxes, penalties, interest and costs charged against it, unless the cash value thereof fairly determined by the county board and approved by the Minnesota tax commission shall be less than such aggregate, in which case the value so fixed and approved shall be the minimum price for which such property may be sold. Provided that all parcels bid in for the state for taxes for the year 1907 or prior years may be disposed of for one-half of the total taxes as originally assessed.

The purchaser shall forthwith pay the amount of his bid to the county treasurer, and the officer conducting the sale shall give to him a certificate in a form prescribed by the attorney general, in which shall be set forth the name of the purchaser, a description of the land sold, the price paid and the date and place of the sale. The auditor and treasurer of the county shall attend such sale, the former to make a record of all sales thereat, and the latter to receive all moneys paid on account thereof.

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

Approved April 17, 1913.