

Payment thereof before they become delinquent or the existence of a bona fide dispute as to the validity or amount thereof shall be evidence, but not exclusive evidence, of the absence of the intent aforesaid.

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

Approved April 13, 1925.

CHAPTER 208—H. F. No. 212.

An act to amend Section 2139, General Statutes of Minnesota 1923, relating to delinquent taxes.

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

Section 1. **Sale of property for delinquent taxes.**—That Section 2139, General Statutes of Minnesota 1923, be and the same hereby is amended so as to read as follows:

2139. Such sale shall be conducted by the county 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 1918 or prior years, may be disposed of for one-half of the total taxes as originally assessed. Provided, further that all unsold parcels which are subject to delinquent taxes for ten years or more and which have been subject to sale under the provisions of this section and Sections 2138 and 2140, for three years or more, may be disposed of for a sum not less than one-fifth ($1/5$) of the total taxes as originally assessed. Provided further, that where any parcel subject to sale under the provisions of this section and Sections 2138 and 2140, contains as a part of said tax the full amount or a portion of the lien for the construction of any county or judicial ditch, not less than the original amount of such ditch tax with interest thereon shall be included in addition to the amounts hereinbefore provided as the minimum for which any such parcel may be sold. And provided further, that where any parcel subject to sale as aforesaid, contains as a part of said tax the full amount or a portion of any special assessment for local improvements levied under and pursuant to municipal authority, the governing body of such municipality may, by ordinance or resolution, determine and fix the minimum amount of such assessment to be included in addition to the amounts hereinbefore provided as the minimum for which any such parcel may be sold; provided that a copy of such resolution or

ordinance, describing each tract and fixing each such minimum amount, shall be served upon the County Auditor at least thirty days before the date of sale. 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 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 15, 1925.

CHAPTER 209—H. F. No. 258.

An act directing the proper probate court, in the administration of the estate of any deceased person, to set aside from such estate a sufficient and reasonable sum for the perpetual care of the lot or grave of such deceased person and for the payment thereof to the proper cemetery officials.

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

Section 1. **Probate Court may set aside fund to care for grave.**—Any court having jurisdiction of the estate of any deceased person, before final distribution of such estate, may order set aside from said estate the reasonable and uniform sum which has been fixed and determined by the governing board of the cemetery wherein said deceased person is interred, not to exceed the sum of \$100.00, for the perpetual care of the lot or grave of the deceased, and direct payment thereof to the treasurer of the permanent care and improvement fund of the cemetery association or other governing board having control of the cemetery wherein said lot is situated.

Sec. 2. **Application of act.**—This act shall not apply to any cemetery association or other governing board in any city of the first class, nor to such association or board having the cost of perpetual maintenance of graves included in the established price of its cemetery lots, nor shall it apply where payment for the perpetual care of the lot or grave has been made to the cemetery association, nor where such deceased person has made provision for such care either in his lifetime or by his last will and testament, duly admitted to probate.

Approved April 15, 1925.