

deposit all or any part of the school district's money in such bank or banks, *provided that such designation may be made in an amount not exceeding \$1,500 in common school districts and not exceeding \$3,000 in independent school or consolidated districts without the execution of any bond.* Such designation shall be in writing and shall set forth all the terms and conditions upon which the deposits are made, be signed by the chairman and clerk or president and clerk as the case may be, and filed with the clerk. That thereupon such bank or banks shall become a legal depository or depositories for school district moneys, and thereafter the school district treasurer shall deposit such school district moneys therein as he shall be required from time to time to deposit by such school district officers."

Approved April 5, 1927.

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CHAPTER 119—H. F. No. 496

*An act relating to taxes and tax sales; amending Section 2139, General Statutes 1923, as amended by Chapter 208, Session Laws 1925; providing for an absolute forfeiture of lands hereafter sold for taxes, in certain cases; and providing that lands thus acquired by the state shall be held in trust, and for the disposition thereof and of their proceeds.*

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

Section 1. **Conduct of sale—date of sale.**—Section 2139, General Statutes of Minnesota 1923, as amended by Chapter 208, Session Laws 1925, is hereby amended so as to read as follows:

"2139. Such sale shall be conducted by the county auditor and shall be held on the second Monday in November of each year. Each parcel shall be first offered and 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 so first offered and sold. If there be no cash bidder for any such parcel for an amount hereinbefore authorized, such parcel may then be offered and sold to the best bidder who will pay in cash not less than one-tenth of such amount hereinbefore authorized, subject to the lien of the state for the balance of such authorized amount, to become due and payable in deferred equal annual installments, not more than nine in number, each deferred installment to bear interest, payable

annually, at the rate of six per cent per annum, computed from the date of the sale herein provided for to the anniversaries of such date in the respective years in which same become due. Such deferred installments and interest shall be thereupon from time to time entered upon the tax lists and collected with the current taxes payable in the years in which such installments and interest become payable, in the same manner as special assessments are so entered and collected, providing that any time after the passage of this act and before the second Monday of November, 1927, a person interested in any such parcel of land may redeem the same by paying not less than one-tenth of the aggregate amount aforesaid, subject to the lien of the State for the balance of such aggregate amount, which balance shall become due and payable in deferred equal annual installments and collectible as aforesaid.

Provided that at such sale to be held on the second Monday of November, 1927, if there be no bidders for same for the amounts, for cash or on terms, as hereinbefore authorized, any such parcels coming within the following classifications may be disposed of for cash only, for not less than the following amounts: (1) all parcels bid in for the state for taxes for the year 1916 or prior years, for one-fifth of the total taxes as originally assessed; (2) all parcels, not in such first class, but bid in for the state for taxes for the year 1918 or prior years, for one-third of the total taxes as originally assessed; and (3) all parcels, not in such first or second class, but bid in for the state for taxes for the year 1920 or prior years, for one-half of the total taxes as originally assessed; and (4) all parcels not in such first, second or third class but bid in by the State for taxes for the year 1922, or prior years, for three-fourths of the total tax 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, or the full amount or a portion of any special assessment for local improvements levied under municipal authority except in Cities of the first class, not less than the original amount of such ditch tax or special assessment, or such portion thereof, with interest thereon, shall be included in addition to the amounts hereinbefore provided as the minimum cash amount for which any such parcel may be sold, unless at least thirty days before the sale the county board, in case of such ditch tax, or the governing body of the municipality, in case of such special assessment, shall have adopted a resolution describing each tract affected, determining the minimum amount of such ditch tax or special assessment, or portion thereof, to be included in the amount for which such parcel may be sold, and the minimum cash payment thereon which may be accepted, and the maximum number of years within which the deferred installments

*thereof, if any, may be paid, and shall have filed a certified copy of such resolution in the office of the county auditor, in which case the provisions of such resolution shall fix the limitations for including such ditch tax or special assessment in any sale and other proceedings herein authorized. Provided that before the adoption of such resolution by the governing body of the municipality or the county board as hereinbefore provided, a notice of a hearing thereon shall be published in the official newspaper of such county or municipality at least one week immediately prior to such hearing. And provided further that in Cities of the first class where the tax on 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 by such Cities of the first class, the governing body of said city 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 (30) days before the date of sale; provided, further, that if such governing body of any such city of the first class fails to certify to said County Auditor, at least thirty (30) days before such date of sale, the minimum amount of such assessment to be included with the other taxes on any parcel, said County Auditor shall include such special assessment with the other taxes on said parcel, to be sold on the same basis as the other taxes thereon.*

The purchaser shall forthwith pay the amount of his cash bid to the county treasurer, and the officer conducting the sale shall give to him in 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. *The proceeds of the sale of any parcel of land at any such sale, for whatever amount sold, shall be distributed among the taxing districts interested in the taxes and assessments on said parcel at the date of such sale, in the proportions of their respective interests; provided that the provisions of this section as to the amount of any ditch tax or special assessment which shall be included in the minimum cash amount for which any parcel may be sold, shall also fix the amount applicable to such ditch tax or special assessment in the distribution of the proceeds of such sale."*

**Sec. 2. All delinquent lands to be sold in 1928.**—All parcels of land on which the taxes for the year 1926 shall become delinquent, notwithstanding the fact that any of such parcels may have

theretofore been listed as delinquent or bid in for the State on account of the non-payment of taxes for any prior year or years, shall be listed by the County Auditor and the list filed and docketed with the clerk of the district court and shall be filed and published under the provisions of law applicable to and governing delinquent real estate taxes; and all then existing provisions of law applicable to and governing real estate taxes delinquent in the first instance shall be applied to and govern such parcels of land and their disposition as though the delinquent taxes thereon for the year 1926 constituted the first instance of real estate tax delinquency with respect to such parcels: *provided, however*, that nothing herein contained shall impair the right of the state or any person to enforce any lien in its or his favor which may have accrued by reason of the delinquency or non-payment of taxes for any year prior to the year 1926; nor shall anything in this act contained be construed to eliminate the right of the state, nor of any person hereafter succeeding to its rights, by virtue of its lien for delinquent taxes prior to those for 1926, to redeem from any tax sale hereafter made, before the expiration of two years after the date when such rights of the state have been sold to an actual purchaser.

**Sec. 3. Forfeiture in five years.**—Except as hereinbefore provided, all parcels of land hereafter duly sold at the annual delinquent tax sale, whether so sold to an actual purchaser or bid in for the state as provided by law, shall at the expiration of five years from the date of such sale become and be the absolute property of the purchaser or of the state, or of his or its assigns, without the doing of any act or thing whatsoever, without any right of redemption, and no notice of expiration of the time to redeem from any such sale shall be required. *The notice attached to each delinquent list hereafter issued pursuant to Section 2107, General Statutes 1923, and acts amendatory thereof, shall contain in addition to the contents therein provided for, and immediately preceding the signature of the clerk, the following language: 'You are further notified that at the expiration of five years from the date of the tax judgment sale pursuant to such judgment, each parcel of land sold at such sale, and not redeemed, will become and be the absolute property of the purchaser or of the State, or of his or its assigns, without further right of redemption, and without any notice of expiration of the time to redeem the same.' Provided that at any time before the expiration of such period of five years from the sale of any parcel at any such annual or delinquent tax sale may redeem the same or, any person interested in such parcel may apply to the court on notice to the county auditor and to the purchaser at such tax sale, if any, for cause shown, to have the taxes, penalties, interest and costs remaining unpaid on such parcel, set aside or reduced and the determination of the court on such application shall have like effect to that of a judg-*

*ment in proceedings to enforce delinquent real estate taxes, except that the period of redemption shall not be extended thereby beyond such time as may be determined by the court. Provided further, that no action, defense or application attacking the validity of the sale of any parcel at an annual delinquent tax sale or the validity of any subsequent delinquent taxes shall be entertained unless brought, interposed or made within five years from such sale.* The title to each and every parcel of land thereby acquired by the state shall be held by it in trust for each and all of the taxing districts interested in the taxes and assessments, penalties, interest and costs accrued thereon at the time of such forfeiture in the proportions of their respective interests, and the county auditor of the county in which each such parcel is situated shall furnish to the State tax commission, and keep on file in his office, an accurate statement of the amount of such accrued taxes, assessments, penalties, interest and costs, with the amount of the interest of each such taxing district therein.

**Sec. 4. Lands forfeited to be classified and sold.**—All such parcels of land becoming the absolute property of the state, in trust as aforesaid, under the provisions of this act, shall be classified and appraised *by the county* under the supervision of the state auditor, as agricultural and non-agricultural, and shall be sold by the state, at not less than the appraised price, through the county auditor and at the county seat of the county in which such respective parcels lie, after first filing in the office of said county auditor a list of all parcels in the county so subject to sale, with their respective appraised prices, which list shall be open to public inspection, and posting in a conspicuous place in the office of the county auditor, and publishing in a legal newspaper in said county, for at least two weeks, a notice stating that such list has been filed and fixing the time and place when such parcels in said county will be sold. The appraised price of any such parcel may be paid in installments with interest on the same terms as those obtaining with respect to the sale of state, school or swamp lands in which event the proceeds of sale shall be collected in like manner. On payment in full, appropriate conveyance in fee, in such form as may be prescribed by the Attorney General, shall be issued by the Minnesota Tax Commission, which conveyances shall have the force and effect of a patent from the state. The sales in this section authorized shall be held at the same times as the annual delinquent tax sale and the annual forfeited tax sale in each county in each year, and may be held at such other times throughout the year, after like notice, as the county auditor shall determine.

**Sec. 5. County Treasurer to attend sale.**—The county treasurer shall attend each sale authorized by Section 4 hereof, and receive any payments made on such sales; and the proceeds of

such sales, as paid from time to time shall be apportioned and distributed by the county auditor and treasurer less expenses of appraisal and sale, at the time of and with the next apportionment and distribution of taxes, among the taxing districts interested in each said parcel of land, in the proportions above provided.

**Sec. 6. State and municipalities may purchase land.**—The State of Minnesota, or any taxing district within whose boundaries any such parcel of land is situated when otherwise authorized by law for any public purpose, may purchase any such parcel of land at any sale provided for in Section 4 hereof, in the same manner and on the same terms and conditions as a private purchaser.

**Sec. 7.** This act shall take effect and be in force from and after its passage.

Approved April 5, 1927.

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#### CHAPTER 120—H. F. No. 854

*An act relating to real property conveyed to a grantee in his official capacity or as trustee.*

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

**Section 1. Property conveyed to officer of church to become church property.**—Whenever it shall be made to appear to any District Court of this State that prior to the year 1907 real property was conveyed to a bishop, or a right reverend bishop, or an archbishop, or a most reverend archbishop of any religious denomination or church in his official capacity as bishop and to his successors in office, or as trustee under an oral or written trust for any incorporated or unincorporated society, body, association, or congregation in this State, whether said grantee is designated as trustee in the conveyance or not, and the consideration therefor was paid by said society, body, association, or congregation, and at the time of said conveyance said religious denomination or church had its central or supreme government in a foreign country or nation and was the state church of said foreign country or nation, and thereafter the form of government of said foreign country or nation was changed and said religious denomination or church ceased to be the state church thereof, and the record title to said real property is in the name of said grantee or his successor in office, and said society, body, association, or congregation, whether incorporated or not, is in possession of said real property and has been in possession thereof for a period