

## CHAPTER 264—S. F. No. 371

*An act to amend Mason's 1938 Minn. Supp., Section 2176-30, relating to the purchase of land after forfeiture to the state in certain cases.*

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

Section 1. **Purchaser of lands after forfeiture to the state.**  
—Mason's 1938 Minn. Supp., Section 2176-30, is hereby amended to read as follows:

"2176-30. The purchaser shall receive from the county auditor at the time of re-purchase a receipt, in such form as may be prescribed by the Attorney General. When the purchase price of a parcel of land shall be paid in full, the following facts shall be certified by the county auditor to the Minnesota Tax Commission: the descriptions of the land, the date of sale, the name of the purchaser and the date when the final installment of the purchase price is paid. Upon payment in full of the purchase price, *and all taxes becoming due and payable since said re-purchase*, the purchaser shall receive a quitclaim deed from the state, to be executed by the Tax Commission, *and said deed, whether heretofor or hereafter executed, shall, in the event the lands are not actually forfeited to the state, or in the event of the failure of the state's title for any other reason, be an assignment, conveyance and release of all claims of the state, county and other taxing districts for all taxes accrued against said parcel at the time the purchase price of said parcel shall have been paid in full. Acceptance of the purchase money and the issuance of said deed shall be conclusive evidence of such forfeiture by the state.* Failure to pay any of the deferred installments, with interest and current taxes, on any parcel before they become delinquent, shall constitute default and upon such default all the right, title and interest of the purchaser or his heirs or representatives in such parcel shall terminate without the doing by the state of any act or thing whatsoever.

Approved April 15, 1939.

## CHAPTER 265—S. F. No. 562

*An act to amend Laws of 1937, Chapter 64, Section 1, relating to the exclusion of certain persons from liability for workmen's compensation.*