

THE *J. Rogers*
GENERAL STATUTES

OF THE

STATE OF MINNESOTA:

REVISED BY COMMISSIONERS APPOINTED UNDER AN ACT APPROVED FEBRUARY 17, 1868, AND
ACTS SUBSEQUENT THERETO, AMENDED BY THE LEGISLATURE,
AND PASSED AT THE SESSION OF 1866.

TO WHICH

THE CONSTITUTION OF THE UNITED STATES, THE ORGANIC ACT, THE
ACT AUTHORIZING A STATE GOVERNMENT, AND THE
CONSTITUTION OF THE STATE OF MINNESOTA,

ARE PREFIXED;

AND A LIST OF ACTS PREVIOUSLY REPEALED,

A GLOSSARY, AND INDEX, ARE ADDED.

Edited and Published under the authority of Chapters 15 and 16 of
the Laws of 1866.

ST. PAUL.
PUBLISHED BY DAVIDSON & HALL,
STATE PRINTERS, 170 THIRD STREET.
1872.

SEC. 153. When any tax on any real estate is paid by or collected of any occupant or tenant, or any other person, which by agreement or otherwise ought to have been paid by the owner, lessor or other party in interest, such occupant, tenant or other person may recover by action the amount which such owner, lessor or party in interest ought to have paid, with interest thereon, at the rate of twelve per cent. per annum, or he may retain the same from any rent due or accruing from him to such owner or lessor, for real estate on which such tax is so paid, and the same shall, until paid, constitute a lien upon such real estate.

Tax recoverable by action, when.

SEC. 154. Actions to test the validity of any proceeding under this chapter, or to determine any claim made under or by virtue of any such proceeding, shall be commenced within three years after the sale of the land for non-payment of taxes, and not otherwise: *provided*, that in the cases contemplated by the sixty-fifth [sixty-fourth] section of this chapter, such action may be commenced within three years after notice of such sale.

Limitation of actions.

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SEC. 155. When a sale of any lands, as provided in this chapter, is declared void by judgment of court, or when any such sale is void by reason of the taxes having been regularly paid prior thereto, the money paid by the purchaser at such void sale shall be refunded to him out of the county treasury, on the order of the county auditor, and so much of said tax as has been paid into the state treasury shall be charged to it by the county auditor, and deducted from the next money due the state on account of taxes.

Taxes to be refunded when sale is held void.

SEC. 156. All lands heretofore forfeited to the state prior to the first day of June, A. D. 1865, and now remaining unsold or unredeemed, may be redeemed at any time prior to the first Monday of June, A. D. 1866, upon payment of taxes, penalty, interest and costs due at said last named date; and all such lands remaining unredeemed on said first Monday in June, A. D. 1866, shall become the absolute property of the state, and may be disposed of at public or private sale as the state auditor may direct under the provisions of this chapter.

Taxes on lands heretofore forfeited, how payable.

SEC. 157. All lands heretofore forfeited to the state upon and after the first day of June, A. D. 1865, and which shall not be sold or redeemed prior to the first Monday in June, A. D. 1866, shall become subject to the provisions of this chapter to the same extent as lands hereafter forfeited to the state under the provisions hereof; and may be redeemed within the same time, or disposed of, if unredeemed, in like manner, under the direction of the state auditor.

Forfeited lands not redeemed prior to June, 1866, to be subject to provisions of this chapter.

SEC. 158. This act shall take effect and be in force from and after its passage.

Approved March 2, 1866.

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CHAPTER XII.

MILITIA.

[NOTE.—This chapter was rejected by the legislature, and as all laws on the subject are repealed by chapter 122 of these statutes, there is consequently no law in force providing for the organization of the militia.]