

## CHAPTER 10.

AN ACT TO AMEND CHAPTER ONE (1), OF THE GENERAL LAWS OF ONE THOUSAND EIGHT HUNDRED AND SEVENTY-EIGHT (1878) TO PROVIDE FOR THE ASSESSMENT AND COLLECTION OF TAXES, BEING CHAPTER ELEVEN (11), GENERAL STATUTES OF ONE THOUSAND EIGHT HUNDRED AND SEVENTY-EIGHT (1878.)

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

SECTION 1. That the "first" and "second" sub-divisions of sections sixteen (16) of said act be and the same is hereby amended so as to read as follows:

Assessment  
and collection  
of taxes.

*First*—The number of horses one (1) year old, the number two (2) years old, and the number three (3) years old and over.

*Second*—The number of cattle one (1) year old, the number two (2) years old, the number of cows, and the number of all other cattle three (3) years old and over.

Assessment of  
company  
property.

SEC. 2. That section twenty-two (22) of said act be and the same is hereby amended as follows: By striking out the word "or" at the end of the third (3d) line and inserting the word "and." And the second (2d) sentence of the last paragraph of said section is hereby amended so as to read as follows: "The real and personal property of each company or association shall be listed and assessed the same as that of private persons.

Listing of  
property.

SEC. 3. That section twenty-three (23) of said act be and the same is hereby amended as follows: By striking out all after the eighth (8th) subdivision of said section and inserting in lieu thereof the following: "The aggregate amounts of the seventh (7th) and eighth (8th) items shall be deducted from the aggregate amount of the first, (1st), second, (2d), third (3d), and fourth (4th) items, and the remainder, if any, shall be listed as money under subdivision twenty (20) of section sixteen (16) of this act. The amount of the fifth (5th) item shall be listed as bonds and stock under the said section sixteen (16), and the sixth (6th) item shall be listed the same as other similar personal property is listed under this act, except that in the case of Savings Banks, organized under the General Laws of this State, the amount of the seventh (7th) and eighth (8th) items above enumerated shall be deducted from the aggregate amount of the first, (1st), second, (2d), third, (3d), fourth, (4th), fifth (5th), and sixth

(6th), items also above enumerated, and the remainder, if any, shall be listed as credits, according to the provisions of said section sixteen (16).

SEC. 4. That section twenty-four (24) of said act be and the same is hereby amended as follows: By striking out the word "such" where it occurs in the fourteenth (14th) line.

SEC. 5. That section twenty-eight (28) of said act be and the same is hereby amended as follows: By striking out of the eleventh (11th) line the words "at the time such assessment is made."

SEC. 6. That section thirty-three (33) of said act be and the same is hereby amended so that the fourth (4th) and fifth (5th) lines of said section shall read as follows: "He shall actually view when practicable and determine the true and full value of each tract."

Duties of assessors.

SEC. 7. That section forty (40) of said act be and the same is hereby amended by adding thereto: "It shall be the duty of the assessor to attend the meeting of the town board of review, with his assessment books and papers, and note all changes and additions made by the board and correct his work accordingly."

SEC. 8. That section forty-six (46) of said act be and the same is hereby amended as follows: By inserting after the word "elector" in the second (2d) line the words "not a member of any county board of equalization," and by striking out the last or "seventh" (7th) sub-division.

Board of equalization.

SEC. 9. That section forty-seven (47) of said act be and the same is hereby amended as follows: By striking out all prior to the last word "specifying" in the third (3d) line and substituting the following: "The Secretary shall keep a record of the proceedings of the Board, which shall be published in the Annual Report of the Auditor of State, and upon final adjournment he shall transmit to each County Auditor an abstract of such proceedings."

Record of proceedings.

SEC. 10. That section sixty-eight (68) of said act be and the same is hereby amended as follows: By striking out the words "proper officer" in the fifth (5th) line and inserting the words "county auditor."

SEC. 11. That section seventy-one (71) of said act be and the same is hereby amended as follows: By substituting for all after the fourth (4th) line the following:

STATE OF MINNESOTA, } ss. District Court,  
COUNTY OF..... } .....Judicial District.

The State of Minnesota to all persons, companies or corporations who have or claim any estate, right, title or interest in, claim to, or lien upon any of the several pieces or parcels of land in the list hereto attached described.

Form of notice to delinquents.

The list of taxes and penalties on real property for the county of . . . . . remaining delinquent on the first (1st) day of June . . . . . has been filed in the office of the Clerk of the District Court of the County of . . . . . of which that hereto attached is a copy.

Therefore, you and each of you are hereby required to file in the office of said Clerk within twenty (20) days after the date of the last publication of this notice, your answer in writing setting forth any objections or defense you may have to the taxes or any part thereof upon any piece or parcel of land described in said list, in, to or on which you have or claim any estate, right, title, interest, claim or lien, and in default thereof, judgment will be entered against such piece or parcel of land, for the taxes on said list appearing against it, and for all penalties, interest and costs."

(Signed,) . . . . .

Clerk of the District Court of the County of . . . . .  
(Here insert list.)

SEC. 12. That section seventy-two (72) of said act be and the same is hereby amended as follows: By striking out the word "ten" (10) in the eleventh (11th) line and inserting the word "fifteen" (15.)

SEC. 13. That section seventy-four (74) of said act be and the same is hereby amended as follows: By striking out the word "be" in the third (3d) line and inserting the words "have been," and by inserting after the word "shall" where it occurs the second (2d) time in the same line the words "within twenty (20) days thereafter."

SEC. 14. That section seventy-six (76) of said act be and the same is hereby amended as follows: By inserting between the first (1st) and second (2d) lines the words "date of the . . . . ."

SEC. 15. That section eighty-two (82) of said act be and the same is hereby amended as follows: By striking out the word "in" where it occurs in the first (1st) line and inserting the word "of."

SEC. 16. That section eighty-four (84) of said act be and the same is hereby amended as follows: By striking out the word "or" where it occurs the second time in the second (2d) line and inserting the word "of."

SEC. 17. That section eighty-seven (87) of said act be and the same is hereby amended as follows: By inserting after the word "provided" where it occurs the second (2d) time, the word "further."

SEC. 18. That section eighty-nine (89) of said act be and the same is hereby amended as follows: By inserting after the word "subsequent" where it occurs in the thirty-third (33d) line, the word "delinquent."

SEC. 19. That section ninety-seven (97) of said act be and the same is hereby amended so as to read as follows:

Section 97. When any tax sale is declared void by judgment of Court, such judgment shall state for what reason such sale is annulled, and in all cases where any sale has been, or hereafter shall be so set aside, the money paid by the purchaser at the sale, or by the assignee of the State on taking the assignment certificate and all subsequent taxes, penalties and costs, that may have been paid thereon, shall, with interest at the rate of ten (10) per cent. per annum from the date of such payment, be returned to the purchaser or assignee, or the party holding his right, out of the county treasury on the order of the County Auditor. Such proceedings shall not operate as a payment or cancellation of any tax included in the judgment, or refundment, but the same shall stand as originally extended against the property, and with all accruing penalties, interest and costs be included with the taxes thereon for the current year in the next delinquent tax sale.

Void tax sale.

Refunding  
money paid,  
with interest.

*Provided*, that when lands have been sold for taxes, the title to which at the time such tax was levied thereon was in the United States, the State of Minnesota, or of any railroad company, and not subject to taxation, upon the presentation to the County Auditor of the certificate of the Register of the United States Land Office of the district in which such lands are situated, or of the State Auditor, or of the proper officer of the railroad company, approved by the State Auditor, showing the date of entry, or sale of such lands, if any, the amount paid on such sale and for subsequent taxes levied prior to such entry or sale, shall be refunded to the tax purchaser, or his assigns, with interest as herein provided, and if such lands were bid in by the state of Minnesota, the State Auditor shall cancel such sale and satisfy the tax judgment. This proviso shall also apply to sales of real estate, upon which satisfactory proof shall be made to the County Auditor that the taxes had been paid prior to sale, or that the property was otherwise legally exempt from taxation, or that it was taxed on a duplicate assessment.

When sales  
shall be  
canceled.

*Provided further*, that the provisions of this section shall apply to all sales of land for taxes, made prior to the passage of this act.

SEC. 20. That section one hundred and eighteen (118) of said act be and the same is hereby amended, so that the first (1st) sentence of said section shall read as follows:

Section 118. On or before the first (1st) day of April in each year the Auditor of State shall obtain lists of all government and railroad lands becoming taxable, and he shall compile from such lists and from the records of sales of State land, complete lists of all such lands, and on or before the fifteenth (15th) day of April in each year he shall certify the same for taxation to the auditors of the counties in which said lands may be situated.

Government  
and railroad  
lands taxable,  
when lists to  
be certified.

SEC. 21. That the said act be and the same is hereby amended by adding the following section:

Section 148. Whenever the holder of any tax certificate of sale, who is not in possession by himself or others, of the real property described therein, or any part thereof, shall petition the board of County Commissioners of the county where the lands are situate, setting forth facts claimed to invalidate said certificate within the meaning of any decision of the Supreme Court of this State, said commissioners shall inquire into the truth of the facts alleged in said petition, and if they are satisfied that all the facts affecting the case are fully and fairly stated they shall so certify to the State Auditor, and the latter officer, if he is satisfied, upon consultation with the Attorney-General, that the facts stated render the certificate void within the principle of any decision of the Supreme Court, shall authorize the refunding of the amount paid for said certificate with interest, together with the amount of other subsequent taxes paid on said property by the holder of said certificate, with interest from the payment thereof, upon the surrender of said certificate, if the same has not been recorded, or upon the delivery of an assignment thereof to the State duly executed, acknowledged and recorded as by law provided for the execution, acknowledgment and record of instruments conveying real property, and thereupon the county auditor shall draw an order, for the sum so authorized to be refunded, on the treasurer of said county, to be countersigned and paid as other county orders. The several funds, state, county, town, city, village, school and other, shall be charged with their several proportions of the amount so refunded, and the same proceedings shall be had for re-assessing said property for said taxes or again selling the same as provided by law in other cases of void assessment or sales.

SEC. 22. Section thirty-seven (37) of Chapter six (6) of the General Laws of one thousand eight hundred and seventy-seven (1877) is hereby repealed.

SEC. 23. This act shall take effect and be in force from and after its passage.

Approved March 3, 1881.

Tax certificates  
-refunding  
amounts paid  
if void.