

Section 1. Opening and vacating of tax judgments.—Mason's Minnesota Statutes of 1927, Section 2123 is hereby amended to read as follows:

"2123. The court wherein any tax judgment is entered may, at any time, upon satisfactory proof, vacate and set aside such judgment on the ground that the tax in question was paid before judgment was rendered, or that the land in question was not subject to taxation. Application to open such judgment may be summary, upon such notice to the purchaser and county auditor as the court may direct; and, if a defense is allowed to be interposed, the case shall proceed in all respects as in defended cases."

Approved April 20, 1939.

CHAPTER 312—S. F. No. 1284

An act providing for the cancellation of certificates of forfeiture that have been erroneously recorded and filed.

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

Section 1. Cancellation of certificates of forfeiture in certain cases.—Where a certificate of forfeiture required by Laws of 1935, Chapter 278, Section 8, Subdivision (f), describing lands which were exempt from taxation under the Laws of the United States in the year upon which the supposed forfeiture is based, or which describes lands that were owned by the State of Minnesota or some department or subdivision thereof at the time the supposed forfeiture took place or lands which, because of defective service of the notice of forfeiture or other reason, the title thereto did not in fact forfeit to the State, has been erroneously recorded or filed, such certificate may be canceled by the Minnesota Tax Commission and the County Auditor of the county in which said lands are located in the manner herein provided.

Sec. 2. Applications by owner.—The owner at the time of forfeiture or someone authorized to act in his or its behalf shall file an application for cancellation with the County Auditor submitting therewith a statement of the facts of the case and satisfactory proof that such lands were exempt from taxation in the year upon which the supposed forfeiture was based, or that the lands were owned by the State of Minnesota or some department or subdivision thereof at the time of

the supposed forfeiture. Such application shall be considered by the County Board and the County Auditor as in the case of application under Section 1983 of Mason's Minnesota Statutes of 1927, and shall thereafter be submitted to the Minnesota Tax Commission with the recommendation of the County Board and the County Auditor. The Tax Commission shall consider said application and if it determines that the conditions above referred to exist, it shall order the County Auditor to record and file in the manner in which the original certificate of forfeiture was recorded and filed, a certificate of cancellation which shall refer to said original certificate, the provisions of this act and the proceedings taken pursuant hereto and state that the original certificate is void because the lands described therein were exempt from taxation under the Laws of the United States during the year upon which the supposed forfeiture was based, or that the said certificate is void because such lands were owned by the State or some subdivision or department thereof at the time said supposed forfeiture took place or that such title did not in fact forfeit to the State because the service of the notice of forfeiture was defective or other reason. If the lands described in such certificate became subject to taxation in any year subsequent to the year upon which the supposed forfeiture was based, but the taxes for such subsequent year or years were not levied or assessed against said lands, or if levied and assessed have been cancelled, taxes shall be levied and assessed against said lands as in the case of omitted taxes and any cancelled taxes shall be reinstated as the case may require; and in the case of non-exempt lands any cancelled taxation shall be reinstated. Taxes for all years subsequent to the supposed forfeiture shall be levied and assessed as in the case of omitted taxes.

Approved April 20, 1939.

CHAPTER 313—S. F. No. 1388

An act amending Mason's Minnesota Statute 2554-20, as amended, relating to the powers of the commissioner of highways.

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

Section 1. Powers of commissioner of highways.—Mason's Minnesota Statute 2554-20 is hereby amended to read as follows: