the officer who at the time of the receipt thereof is charged with the collection of delinquent personal taxes in his county; and the officer to whom such statement is delivered shall immediately proceed to collect the same of the person so charged with said taxes, penalties and per centum in the same manner and with like powers and compensation as provided for the collection of personal property taxes in his county; and all such taxes, penalties and per centum, when collected, shall be by him remitted to the treasurer of the county to which the same belong; and, at the same time, he shall return the original statement or account to the auditor of the county from which it was received, stating the amount of his collections, and, if any taxes remain unpaid, the reason why such taxes could not be collected, certifying in his official capacity to the same, and thereupon the auditor shall charge the treasurer to whom such remittance is made with the amount thereof, and cancel said taxes from the list.

II.—Real Estate.

Sec. 176.—When Penalty Attaches.—On the first day of June of each year a penalty of 10 per cent shall immediately accrue, and thereafter be charged upon all unpaid taxes on real estate on the current lists in the hands of the county auditor; and any county auditor who shall make out and deliver or countersign any receipt for such taxes without including such penalty therein, shall be liable to the county for the amount of such penalty, provided, that when the taxes charged against any tract or lot exceed $1, one-half thereof may be paid prior to the said first day of June, whereupon no penalty shall attach to the one-half so paid; and thereupon the remaining one-half may be paid on or subsequent to the said first day of June and prior to the first day of November following, whereupon no penalty shall attach to such remaining one-half.

Sec. 177.—County Auditor to Compare Tax Lists—Five Per Cent Penalty.—On the first Monday in January of each year the county auditor shall compare the several tax lists in his hands with the statements receipted for by the county treasurer, and on file in the auditor's office, and each tract or lot of real property against which the taxes or any part thereof remain unpaid shall be deemed delinquent, and thereupon an additonal penalty of 5 per cent on the amount of the original tax remaining unpaid shall immediately accrue and thereafter be charged upon all such delinquent taxes; and any auditor who shall make out and deliver any statement of delinquent taxes without including the penalties imposed by this section therein, and any treasurer who shall receive payment of such taxes without including in such payment all items as shown on the auditor's statement, shall be liable to the county for the amount of any items omitted.

Sec. 178.—Filing and Effect of Delinquent Tax List.—On or before the first day of February in each year the county auditor shall file in the office of the clerk of the district court of the county, or, if it be attached for judicial purposes to some other county, then in the office of the clerk of such court in that county, a list of the delinquent taxes upon real estate within his county, which list shall contain a description of each piece or parcel of land on which such taxes shall be so delinquent, except such pieces or parcels of land as shall have theretofore been bid in by the state and not assigned by it or redeemed, with the name of the owner, if known, and if unknown, so stated, appearing on the delinquent list, and the total amount of taxes and penalty or penalties with the year or years for which the same are delinquent set opposite such description, and shall verify such list by his affidavit that the same is a correct list of taxes delinquent, for the year or years therein appearing, upon real estate in said county. The filing of such list shall have the force and effect of filing a complaint in an action by the county against each piece or parcel of land therein described, to enforce payment of the taxes and penalties therein appearing against it, and shall be deemed the institution of such action; and the same shall operate as notice of the pendency of such action. The affidavit required by this section shall be substantially in the following form:

STATE OF MINNESOTA. :
County of .... : ss.
————————, being by me first duly sworn, deposes and says that he is the county auditor of the county of ————; that he has examined the foregoing list and knows the contents thereof, and that the same is a correct list of taxes delinquent for the year (or years therein appearing) upon real estate in said county.

....

Subscribed and sworn to before me this ...... day of ......, 19...

Sec. 179.—Copy of List to Be Prepared for Publication.—Notice.—At the time of filing the list as provided in section 178 of this act, the county auditor shall also deliver a copy thereof to the clerk of the district court, and thereupon, and within five days thereafter, the clerk shall return the same to the auditor with notice prepared and signed by him and attached thereto, which notice may be substantially in the following form:

STATE OF MINNESOTA. :
County of .... : ss. District Court, ... 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:

The list of taxes and penalties on real property for the county of ...., remaining delinquent on the first Monday in January, ..., 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, on or before the twentieth day after the publication of this notice and list, your answer in writing, setting forth any objection 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.)

The list referred to in said notice shall be made out in substantially the following form:

List of Real Property for the County of ...., on Which Taxes Remained Delinquent on the First Monday in January, 19..

Town of (Fairfield).
Township (Forty), Range (Twenty).

Name of Owner.	Subdivision of Section	Section.	Total Tax and Penalty.
			$ Cts.
(John Jones, s e ¼ of s w ¼		10	2.20
(James Smith, Und. half of s e ¼		20	4.40
(Amos Brown, Beg. at ..; thence in n. e. dirc. 40 rds. to ..; thence e. dirc. 10 rds. to ..; thence s. w dirc. 40 rds to ..; thence n. 10 rds. to place of beg.			3.15)

As to platted property, the form of heading shall conform to circumstances and be in substantially the following form:
(City, Village or Borough of Smithtown.)
(Brown's Addition or Subdivision.)

Name of Owner.	Lot.	Block.	Tax and Penalty.
(John Jones	15	9	$2.20
(James Smith	12	9	1.20
(Amos Brown	2, 3, 4	10	4.40

The words, letters and figures employed in parentheses in the above forms are merely for purposes of illustration.

The name of the town, township, range, city, village or borough, and addition or subdivision, as the case may be, shall be repeated at the head of each column of the printed list as brought forward from the preceding column.

Sec. 180—Character of Paper in Which Notice and List May Be Published.—Any newspaper having been printed and published in the county in the English language for a period of at least one year immediately preceding designation, and having had general circulation in the county during such period, shall be deemed eligible to be designated for the publication of the notice and list of delinquent real property, as provided in section 179 of this act.

Sec. 181.—Filing of Bids for Publishing.—Any publisher or proprietor of a newspaper eligible to be designated, as provided by the preceding section, may, prior to the day on which the board of county commissioners designate a newspaper for the publication of the notice of delinquent real property, file in the office of the county auditor an offer to publish such notice and list in such paper, stating in such offer the rate at which he will make such publication, which shall not exceed fifteen cents for each description. The board may, in its discretion, receive offers presented to it at any time prior to the time when designation is made.

Sec. 182.—Designation of Newspaper by Resolution.—The board of county commissioners shall at their annual meeting in January and prior to designation, open, examine and consider all offers for publication filed in the office of the county auditor, or presented to them, as provided in the preceding section, and shall thereupon award the publication of the notice and list of delinquent real property to the publisher or proprietor of a newspaper as defined in Section 180 of this act whose offer is found to be the lowest and does not exceed fifteen cents for each description. Provided, however, that in the designation of any paper under the provisions of this section, the character and value thereof as a medium for getting the notice and list to be published therein before the taxpayers of the county may be taken into consideration by the board. The board shall not be bound by any such offer, but may reject any or all offers so filed or presented, if in its judgment, the public interest so requires, and may thereupon make designation of a paper without regard to any rejected offer or offers. In any county in which no newspaper as defined in Section 180 of this act is printed, the board shall designate any such newspaper printed in the judicial district in which the county is situated and circulating in the county. Every such designation shall be by resolution, which shall be substantially in the following form:

Resolved, that .... (Here state the name of the paper designated) be and the same is hereby designated by the board of county commissioners of the County of .... as the newspaper in which the notice and list of real estate remaining delinquent on the first Monday of January, 19.., shall be published.

A copy of the resolution, certified by the county auditor, shall be filed in the office of the clerk of the district court.

The designation of a newspaper made in January, 1902, shall be deemed a valid designation for said year for the purposes of this act.

If, for any reason, the board shall fail to make designation of a newspaper for the publication of such notice and list, or the proprietor of the paper designated fails to give the bond prescribed by Section 185 of this act, the county auditor shall thereupon designate the same in writing, which writing he shall immediately file in his office, and he shall also file a certified copy thereof in the office of the clerk of the district court.

Sec. 183.—Publication of Notice and List.—The county auditor shall cause the notice and list of delinquent real property to be published once in each of two consecutive weeks in the newspaper designated, as provided in the preceding section the first publication of which notice and list shall be made on or before the twentieth day of February immediately following the filing of such list with the clerk of the district court.

Sec. 184.—Form of Notice and List to be Approved by County Attorney.—Every such publisher shall, immediately after having prepared his forms for printing such notice and list, and at least five days before the first day for the publication thereof, furnish proof of the proposed publication to the county auditor, who shall thereupon immediately present the same to the county attorney of his county for his approval as to the sufficiency of the form thereof.

The county attorney shall, upon receiving such copy, immediately examine the same and make such corrections therein as to form as may be necessary in order that the notice may be published in accordance with law. He shall thereupon return the same to the county auditor from whom received, advising him in writing, or otherwise, of the necessary corrections to be made therein.

When such copy shall have been returned to the county auditor and corrections made therein in accordance with the directions of the county attorney, the county auditor shall deliver the same to the printer for publication, who shall proceed to publish it as so corrected. On the first day on which said notice and list are published, the publisher shall mail a copy of the paper containing the same to the county attorney, and another copy to the county auditor. If it shall be discovered by either the county attorney or the county auditor during the publication of said notice and list, or within ten days after the last publication thereof has been made, that such publication is, for any reason, invalid, the county auditor shall immediately upon being informed thereof, direct the publisher to republish the same, as corrected, for an additional period of two weeks. If such republication is necessary by reason of the neglect of the publisher, he shall receive no further compensation for such republication; but if caused by the mistake or inadvertence of either the county attorney or the county auditor, the publisher shall be entitled to the same compensation as is allowed by law for the publication of such notice and list.

Sec. 185—Publishers to Give Bond—Liability.—The publisher of the newspaper in which the said notice and list are to be published shall, within ten days after the designation thereof, execute to the state a good and sufficient bond, with two or more responsible individual sureties, or, in their stead, one or more fidelity or surety companies, in the sum of not less than two thousand (2,000) dollars, the amount whereof shall be fixed by the board of county commissioners at the session in which the said newspaper is designated, the form and sureties thereof to be approved by the county auditor, conditioned that he will publish said notice and list in such paper, in strict compliance with law; that he will pay to the county all expenses and losses incurred by it from his neglect or refusal to so publish the said notice and list; and that he will comply with all lawful directions of the county auditor with respect thereto; and that he will, when directed by the county auditor, republish the said notice and list without further expense to the county when the original publication thereof is, by reason of his own fault, insufficient.

Sec. 186.—Certificate of County Attorney Required Before Payment for Publication.—No publisher shall be entitled to receive the fees for publishing such notice and list until he shall have obtained from the county attorney a certificate that the publication thereof was made according to law, which certificate shall be filed by such publisher in the office of the county auditor; and any county auditor paying for such publication without such certificate being so filed, shall be liable to the county for the amount so paid; provided, however, that if there be no county attorney of the county, or if such county attorney shall, upon application, refuse to give any such certificate, such publisher may apply to the attorney general (in) five days' notice to the county auditor and to the county attorney, if there be one, of such application. The attorney general shall, if of the opinion that such publication was made according to law, so certify, and on filing his certificate with the county auditor a warrant may issue for the payment of such fees. It shall be the duty of the county and the attorney general, upon application being made to them, respectively, by any such publisher, to examine the publication of such notice and, if satisfied that such publication was made according to law, to forthwith give the certificate herein provided for.

Sec. 187.—Jurisdiction of Court, Not Affected by What—When the last publication shall have been made and the court to have acquired full and complete jurisdiction to enforce against each piece or parcel of land the said published list described, the taxes, accrued penalties and costs upon it then delinquent, so as to bind every estate, right, title, interest, claim or lien, in law or equity, in, to, or on such piece or parcel of land, of every person, company or corporation, and such jurisdiction shall not be in any way affected by any error in making the list filed with the clerk, nor by any error, irregularity or omission in the assessment or levy of the taxes, or in any other proceedings prior to filing the said list; nor by any mistake in copying the list for publication; nor by any mistake in publishing such list; nor in the designation of the newspaper wherein such list is published; nor by reason of the failure of the publisher of such newspaper to give the bond required by this act; nor by reason of the taxes having been charged in any other name than that of the rightful owner; nor by any mistake in the amount of tax in such published list appearing against any piece or parcel of land therein described; provided, that any judgment rendered in any such proceedings shall, upon satisfactory proof made at any time that such real estate was exempt from taxation, or that such taxes were paid before judgment was rendered, be void.

Sec. 188.—Affidavit of Publication to Be Filed.—The owner, publisher, manager, or foreman in the printing office of the newspaper in which the said notice and list shall have been published, shall, immediately thereafter, make and file with the clerk an affidavit of such publication, stating the days in which such publication was made, and shall also file with the clerk three copies of each of the paper and supplement, if any, in which the notice and list shall have appeared. The publication may be made in such newspaper, or partly in such newspaper and partly in a supplement issued therewith.

The affidavit required by this section to be made and filed shall be substantially in the following form:

State of Minnesota,)
County of ....) ss.

........, being first duly sworn, deposes and says that he is the .... (Here state whether affiant is owner, publisher, manager or foreman) of .... (Here state name of the newspaper) in which was printed the notice and list of real estate remaining delinquent in .... county, on the first Monday of January, 19.., (that the said notice and list were) duly printed and published in said newspaper on the following days: On ...... day of week) the ...... day of ......, 19..., (day of week) the ...... day of ......, 19..; that each of the said days on which said paper was published as aforesaid was the usual and regular day of the issuance and publication of said paper.

....

Subscribed and sworn to before me this ...... day of ......, 19...

....
Notary Public.

Sec. 189.—Who May Appear and Answer.—Any person, company, or corporation, having any estate, right, title, or interest in, or lien upon, any piece or parcel of land embraced in said list as published, may, within twenty days after the last publication of said notice, file in the office of the said clerk an answer, verified as pleadings in civil actions, setting forth his defense or objection to the tax or penalty against such piece or parcel of land, which answer need not be in any particular form, but shall clearly refer to the piece or parcel of land intended, and set forth in ordinary and concise language the facts constituting the defense or objection to such tax or penalty; and if the list shall embrace the taxes for two years or more years, the defense or objections may be to the taxes or penalty for one or more such years. Such answer may embrace his defense or objections to any number of parcels of land embraced in said list as published, to which he has any estate, right, title, interest in or lien upon.

TITLE X.
Tax Judgment.

Sec. 190.—Where No Answer is Filed—Form Entry.—The clerk of the district court shall, upon the expiration of twenty days from the publication of the notice and list as hereinbefore provided, the affidavit of publication being filed, proceed to enter judgment against each and every one of such pieces or parcels as to which no answer shall have been filed, which judgment shall include all of such pieces or parcels, and shall be substantially in the following form:

State of Minnesota, County of ...., District Court.

In the matter of the proceedings to enforce payment of the taxes on real estate remaining delinquent on the first Monday in January, 19.., for the county of ...., state of Minnesota.

A list of taxes on real property, delinquent on the first Monday in January, 19.., for said county of ...., having been duly filed in the office of the clerk of this court, and the notice and list required by law having been duly published, as required by law, and more than twenty days having elapsed since the last publication of said notice and list, and no answer having been filed by any person, company or corporation to the taxes upon any of the pieces or parcels of land hereinafter described, it is hereby adjudged and decreed that each piece or parcel of land hereinafter described is liable for taxes, penalties and costs, to the amount set opposite the same, as follows, to-wit:

Description. Amount.

And the amount of taxes, penalties and costs to which, as hereinbefore stated, each of said pieces or parcels of land is liable, is hereby declared a lien upon such pieces or parcels of land as against the estate, right, title, interest, claim or lien, of whatever nature, in law or equity, of every person, company, or corporation whatever, and it is adjudged that, unless the amount to which each of said pieces or parcels is liable be paid each of said pieces or parcels be sold, as provided by law, to satisfy such amount to which it is liable.

Dated this ...... day of ...., 19.....

....

Clerk of the District Court, County of ....

Such judgment shall be entered by the clerk in a book to be kept by him to be called the "Real Estate Tax Judgment Book," and shall be signed by the clerk. The judgment shall be written out on the left hand pages of such book, leaving the right hand pages blank for the entries as hereinafter provided; and the same presumption in favor of the regularity and validity of the said judgment shall be deemed to exist as in respect to judgments in civil actions in said court, except in cases where taxes have been paid before the entry of such judgment, or where the land was exempt from taxation, in which cases such judgment shall be prima facie evidence only of its regularity and validity.

Sec. 191—Proceedings When Answer Is Filed.—If answers shall be filed within the time hereinbefore prescribed, such answer shall stand for trial at any general term of the district court in the county where such proceedings are pending, in session at the time when the time to file answers as aforesaid shall expire, or if the court be not then in session, then at the next general or special term appointed to be held in said county; and if no general or special term shall be appointed to be held within thirty days thereafter, then the same shall be brought to trial at any general term appointed to be held within the judicial district, upon ten days' notice.

It shall be the duty of the county attorney of the county in which said taxes are levied, if there be one, and, if there be none, then of the county in which such proceedings are instituted, to take charge of and prosecute such proceedings; but the county commissioners of the county in which such taxes are levied may employ any other attorney to assist such county attorney therein.

At the term at which such proceedings come on for trial, they shall have precedence over all other business before the court. The court shall proceed without delay and summarily hear and determine the objection or defenses made by the several answers, and shall dispose of all such answers and direct judgment accordingly, and in the trial thereof shall disregard all technicalities and matters of form not affecting the substantial merits.

Sec. 192—Proceedings After Hearing—Judgment.—If, after a hearing, the court shall sustain the taxes and penalties in whole or in part against any piece or parcel of land, judgment shall be rendered against all such pieces or parcels for the amount as to which such taxes and penalties shall be sustained against such pieces or parcels respectively, with costs and disbursements, and interest at one per cent per month from and after the expiration of the twenty days named in the published notice hereinbefore provided for, unless the court otherwise direct; which judgment shall be substantially in the form prescribed in Section 190 of this act, except that it shall be recited therein that the same was rendered after answer and trial; and, after the description of each piece or parcel, shall be stated the name of the person, company or corporation answering as to such piece or parcel.

If the court sustain the defense or objections to the taxes and penalties as to any piece or parcel of land, the judgment shall discharge such piece or parcel from the taxes in said list charged against it, or from such portion of such taxes as to which the defense or objection is sustained, and from all penalties. If such defense or objection is not sustained for the entire amount of taxes charged against any such piece or parcel, judgment shall be rendered against such piece or parcel for the amount as to which the defense or objection is not sustained. The court may, in its discretion, award disbursements for or against either party to the action.

Sec. 193.—Judgment for Taxes.—What Defenses May Be Made.—If all the provisions of law in relation to the assessment and levy of taxes shall have been complied with, of which the list so filed with the clerk shall be prima facie evidence, then judgment shall be rendered for such taxes and the penalties and costs.

But no omission of any of the things by law provided in relation to such assessments and levy, or of anything required by any officer or officers to be done prior to the filing of the list with the clerk, shall be a defense or objection to the taxes appearing upon any piece or parcel of land, unless it be also made to appear to the court that such omission has resulted to the prejudice of the party objecting, and that the taxes against such piece or parcel of land have been partially, unfairly, or unequally assessed; and in such case, but no other, the court may reduce the amount of such taxes and give judgment accordingly.

It shall always be a defense in such proceedings, when made to appear by answer and proofs, that the taxes have been paid, or that the property was not subject to taxation.

Sec. 194.—Judgment—Effect—Review by Supreme Court—Proceedings.—The judgment which the court shall render shall be final, except that, upon application of the county or other party against whom the court shall have decided the point raised by any defense or objection, the judge who tried the same shall, if in his opinion the point is of great public importance or likely to arise frequently, make a brief statement of the facts established bearing on the point and of its decision, and forthwith transmit the same to the clerk of the supreme court, who shall enter the same as a cause pending in said court, and place the same on the term calendar of said court for the term then in session, or for the first term thereafter; and the same shall be entitled to a preference over all other business before said court, and shall be decided by said court at the term for which it shall be entered in the calendar.

As soon as it shall be decided, the clerk of the supreme court shall enter the proper order and forthwith transmit a certified copy of such order to the clerk of the proper district court: provided, that such proceeding shall in no case prevent the entry of judgment in the district court as to any other piece or parcel of land not affected by such judgment; but, by filing of such statement, an undertaking with at least two sureties, and in an amount to be approved by the judge of the district court, conditioned for the payment of the amount to be adjudged by the supreme court to be due as taxes, together with all penalties and costs allowed by law, if the decision of the district court shall be affirmed, shall be filed with the clerk of the district court: provided, further, that the court wherein any tax judgment is entered, upon good cause shown by any person interested to open such judgment at any time before the expiration of the period of redemption, and may allow any defense to be interposed in that which might have been interposed before the entry of such judgment, and may at any time, upon satisfactory proof, vacate and set aside such judgment as to any piece or parcel of land upon which the taxes have been paid before judgment was rendered, or that the real estate in question was not subject to taxation.

Application to open such judgment may be summary upon such notice to the purchaser and county auditor of the proper county as the court may direct, and, in case a defense is allowed to be interposed, the case shall proceed in all respects as if the answer had been filed in time.

Sec. 195.—Filing of Papers by Clerk.—The clerk of the district court shall attach together and keep on file in his office the list, notice, affidavit of publication, one copy of the newspaper and supplement, if any, in which the notice and list were published, all answers, all orders made in the proceedings, and all affidavits and other papers filed in the course of the proceedings.

Sec. 196.—Proceedings After Judgment.—When any real estate tax judgment shall be entered, the clerk shall forthwith deliver to the county auditor, to be thereafter provided by said auditor, a certified copy of such judgment, which shall be written on the left-hand pages of such book, leaving the right-hand pages blank.

Sec. 197.—Payment Before Entry of Judgment and Before Sale.—Any person may, before sale, pay the amount adjudged against any piece or parcel of land, and, in such case, payment shall be made in the manner provided in section 155 of this act.

If payment is made before the entry of judgment, and the delinquent lists have been filed with the clerk of the court, the county auditor shall immediately certify to such payment to the clerk, who shall note the same on the delinquent list on file in his office; and all proceedings pending against such piece or parcel of land shall thereupon be discontinued.

If payment is made after judgment is entered and before sale, the county auditor shall certify such payment to the clerk, who shall, upon production of such certificate and the payment of a fee of 10 cents to him, enter on the right-hand page of the real estate tax-judgment book and opposite the description of such piece or parcel, satisfaction of the judgment against the same.

The county auditor shall make proper entries in the books of his office of all payments made under the provisions of this section.

TITLE XI.
Tax Judgment Sale.

Sec. 198.—Annual Tax-Judgment Sale.—Notice: On the second Monday in May in each year the county auditor shall sell all pieces or parcels of land against which judgment has been rendered for the taxes of the preceding year or years and remains unsatisfied.

Before making such sale, he shall give notice thereof by posting such notices, one copy in the office of the clerk of the court where the judgment shall have been entered, one copy in the office of the county treasurer, and one copy at some conspicuous place at the county seat of said county, at least ten days before the day of sale; and by publishing such notice once in each of two successive weeks, the first publication to be at least fifteen days before the day of sale, in some daily or weekly newspaper eligible to be designated for the publication of the notice and the list of delinquent real property, if there be one printed in the county; if there be no such newspaper printed in the county, then in one printed in the county in which the judgment shall have been entered; or if there be none in either, then in one published in some county in the judicial district; provided, that in all cases where answer has been filed as provided by law, or when a republication of the notice and list of delinquent taxes has been made pursuant to the provisions of this act, and judgment shall have been entered, the county auditor shall give the required notice by publication and otherwise, and within thirty days after judgment has been entered he shall proceed to sell all property against which taxes stand charged in such judgment.

The notice herein required may be substantially in the following form:

TAX-JUDGMENT SALE.

Pursuant to a real estate tax judgment of the district court in the county of ...., State of Minnesota, entered ...... day of ...., in proceedings for enforcing payment of taxes and penalties upon real estate in the county of ...., remaining delinquent on the first Monday in January, 19.., and of the statutes in such case made and provided, I shall, on the ...... day of ...., at 10 o'clock in the forenoon, at ...., in the town or city of ...., and county of ...., sell the lands which are charged with taxes, penalties, and costs in said judgment, and on which taxes shall not have been previously paid.

....
Auditor of .... County.

At the time and place appointed in such notice, the county auditor shall commence the sale of such lands, and proceed with the sale thereof from day to day, for six consecutive days, or until the whole shall have been sold.

If, for any reason, any tract or parcel of land against which a judgment has been entered shall be omitted from the tax-judgment sale or sales of the year in which the same was entered, such judgment shall bear interest at one per cent per month from and after the date thereof, and the county auditor may include such tract or parcel in the next annual tax-judgment sale.

Sec. 199.—Sale at Public Vendue.—Procedure.—The auditor shall sell by public vendue each piece or parcel of land separately, in the order in which they are described in the judgment and by the description therein; but if the sum bid for any piece or parcel shall not be paid on the day of the sale thereof, he shall again offer such piece or parcel for sale.

In offering the land for sale he shall state the amount for which each piece or parcel is to be sold, and shall then sell the same to the person who shall offer to pay the amount for which the same is to be sold, at the lowest annual rate of interest on such amount; provided, that no bid shall be accepted when the proposed rate of interest exceeds 12 per centum per annum, and, provided further, that all bids for any fractional part of 1 per cent shall be a decimal part thereof and not less than one-tenth of 1 per cent.

If no bidder shall bid an amount equal to that for which the piece or parcel is to be sold at a rate of interest not exceeding 12 per centum per annum, then the auditor shall bid in the same for the state at such an amount. The county treasurer shall attend the sale and receive all moneys paid thereon.

Sec. 200—Certificate of Sale for Each Parcel—Title.—The auditor shall execute to the purchaser of any piece or parcel of land a certificate, which may be substantially in the following form:

I, ..., auditor of the county of ...., State of Minnesota, do hereby certify that at the sale of lands, pursuant to the real estate tax judgment entered in the district court in the county of ...., on the ...... day of ......, 19..., in proceedings to enforce the payment of taxes delinquent upon real estate for the years ......, for the county of ...., which sale was held at ...., in said county of ...., on the ...... day of ......, 19..., the following described piece or parcel of land, situate in said county of ...., State of Minnesota, to-wit (insert description) was offered for sale to the bidder who offered to pay the amount for which the same was to be sold at the lowest annual rate of interest on such amount; and at said sale I did sell the said piece or parcel of land to ...., for the sum of ...., with interest at ...... per cent per annum on such amount, that being the amount for which the same was to be sold, and such rate of interest being the lowest rate per cent per annum bid on such sum; and he having paid said sum, I do therefore, in consideration thereof, and pursuant to the statute in such case made and provided, convey the said piece or parcel of land, in fee simple, to said ...., his heirs and assigns, forever, subject to redemption as provided by law.

Witness my hand and official seal, this ...... day of ......, 19.....

....
(L. S.) County Auditor.

Such certificate, in case the land shall not be redeemed as in this act provided, shall pass to the purchaser an estate therein in fee simple without any other act or deed whatever. Such certificate may be recorded, after the time for redemption shall have expired, as other deeds of real estate, and the record thereof shall have the same force and effect in all respects as the records of such deeds; and the same, or the record thereof, shall be evidence in like manner.

If any purchaser shall at said sale purchase more than one piece or parcel, the auditor shall include the same in one certificate, or shall issue to the purchaser a certificate for each piece or parcel so purchased.

Sec. 201.—Who May Purchase.—Any person, except county auditors, county treasurers, clerks of district court, and each of their deputies or clerks, may become the purchaser at such sale. If the owner purchase, the sale shall have the effect to pass to him (subject to redemption as herein provided) every right, title and interest of any and every person, company, or corporation, free from any claim, lien, or incumbrance, except such right, lien, or interest, if any, as may be acquired by the owner so purchasing as the owner so purchasing may be legally or equitably bound to protect against such sale; provided, that nothing herein contained shall be so construed as to prevent any such officer or his deputy or clerk from becoming the purchaser, at such sale, of any lands of which he may be the owner, or upon which he may have a lien; provided, further, that no county auditor, county treasurer, clerk of district court, their deputies or clerks, shall act as agent or attorney for the purchasers at such sale.

Sec. 202.—Entry in Judgment Book of Disposition of Property at Sale.—The county auditor shall, immediately after such sale, set out in the copy judgment book what disposition was made at said sale of each piece or parcel of land; if sold to an actual purchaser, to whom and for what amount, and the rate of interest; and if bid in for the state, then so stating; and, upon any assignment or redemption, he shall make a note thereof in said copy judgment book, opposite the piece or parcel so assigned or redeemed. After he shall have set out in the copy judgment book what disposition was made at the sale of the several pieces or parcels of land, he shall deliver the same to the clerk of the court, who shall enter upon the right hand page of the real estate tax judgment book, opposite the description of each piece or parcel, the words, "satisfied by sale"; and opposite each piece or parcel bid in for the state, the words, "bid in for the state"; and he shall thereupon redeliver said copy judgment book to the auditor.

Sec. 203.—Taxes for Subsequent Years on Property Sold at Tax Sale.—The taxes for subsequent years shall be levied on property so sold or assigned by the state, if the same is not assigned, until title thereto shall have become fully vested in the state, in the same manner as though the same had not been sold, and the purchaser or assignee of the state may pay the amount of such taxes, at any time after they become delinquent, and upon paying the same, the amount thereof, with interest at the rate of 12 per centum per annum from the date of payment thereof, shall be added to the amount necessary to be paid for redemption from sale.

Such purchaser or assignee shall, on paying such taxes at the time of the payment thereof, present to the county auditor his tax certificate, and such auditor shall enter the fact of such payment and the amount thereof, with the year or years for which payment is made, on his copy of tax judgment book, opposite the tract or parcel embraced in such certificate.

Sec. 204.—Property Bid In for State—Assignment—Form—Record—Evidence.—At any time after any piece or parcel of land shall have been bid in for the state, and before the expiration of the period of redemption, the same not having been redeemed, the county auditor shall assign and convey the same, and all the right of the state in and such piece or parcel of land acquired at such sale, to any person except the county auditor, county treasurer, clerk of district court, and their deputies or clerks, who shall pay the amount for which the same shall have been bid in, with interest at the rate of 12 per cent per annum and the amount of all subsequent delinquent taxes, penalties, costs, and interest at said rate upon the same from and after the time when such taxes became delinquent; and he shall execute to such persons a certificate or conveyance for each piece or parcel, which may be substantially in the following form:

I, ..., auditor of the county of ...., state of Minnesota, do hereby certify that at the sale of lands pursuant to the real estate tax judgment, entered in the district court in the county of ...., on the ...... day of ......, 19..., in proceedings to enforce the payment of taxes delinquent upon real estate for the years ......, for the county of ...., which sale was held at ...., in said county of ...., on the ...... day of ......, 19..., the following described piece or parcel of land, situate in said county of ...., state of Minnesota, to-wit: (insert description) was duly offered for sale; and, no one bidding upon such offer an amount equal to that for which said piece or parcel was subject to be sold, the same was then bid in for the state at such amount, being the sum ...., and the same still remaining unredeemed, and on this day ...., having paid into the treasury of said county the amount for which the same was so bid in, and all subsequent delinquent taxes, penalties, costs, and interest, amounting in all to .... dollars; therefore, in consideration thereof, and pursuant to the statute in such cases made and provided, I do hereby assign and convey the said piece or parcel of land in fee simple, with all the right, title and interest of said state acquired therein at said sale, to the said ...., his heirs and assigns, forever, subject to redemption as provided by law.

Witness my hand and official seal this ...... day of ...., 19.....

....
(L. S.) County Auditor.

Such certificate, in case the land shall not be redeemed as in this act provided, shall pass to the purchaser or assignee an estate therein in fee simple without any other act or deed whatever.

Such certificate or conveyance may be recorded after the time of redemption shall have expired, as other deeds of real estate, and the record thereof shall have the same force and effect in all respects as the records of such deeds; and the same, or the record thereof, shall be evidence in like manner, and have the same force and effect in all respects as the records of such deeds.

Sec. 205.—Certificates as Evidence—Ground of Avoiding Sale—New Sale.—The certificates issued pursuant to sections 200 and 204 of this act, or the record thereof, shall in all cases be prima facie evidence that the tract or parcel described therein was subject to taxation for the year or years therein stated; that the taxes were not paid at any time before the sale; that the tract or parcel described therein had not been redeemed from the sale; that the tract or parcel described therein had been listed and assessed at the time and in the manner required by law; that the taxes were levied according to law; that the tax judgment, pursuant to which the sale was made, was duly entered and that the court had jurisdiction to enter the same; that all the requirements of law with respect to the sale had been duly complied with and of title in the grantee therein after the time for redemption has expired. Provided, however, that when any certificate issued pursuant to either of said sections embraces university, school or other state lands, the title whereof is still in the state, or other greater interest shall be held to be thereby conveyed than that acquired under the certificate of the land commissioner.

No sale shall be set aside or held invalid by reason of any misrecitals in said certificates, nor unless the party objecting to the same shall prove either that the taxes were paid before judgment was rendered; or that the real estate was exempt from taxation; or that the court rendering the judgment pursuant to which the sale was made, had no jurisdiction to render the judgment; or that, after the judgment and before the sale, such judgment had been satisfied; or that notice of the sale as provided by this act, was not given, or that the piece or parcel of land was not offered at said sale to the bidder who would pay the amount for which the piece or parcel was to be sold, at the lowest rate of interest as provided in this act; or unless the action in which the validity of the sale shall be called in question be brought, or the defense alleging its invalidity be interposed, within three years after the date of the sale; provided, that every judgment rendered against any tract or piece or parcel for a tax which has been paid before the entry thereof, or where the land was exempt from taxation, or where all sales made under any such judgment, or under a judgment which has been paid, shall be void, and no title to, or interest in such tract or parcel of land sold under such judgment shall pass or be conveyed to any purchaser at such sale.

In any action brought to set aside or cancel such sale, or in any action in which the validity of such sale may arise, the tax receipt, or the duplicate stub thereof, or any other record of the payment of such tax in the office of the county auditor or county treasurer, shall be prima facie evidence of payment of such tax; but such payment shall not be established by parol testimony only. In such action the county in which the land is situated, or the state, if the county or state claim any interest in the land sold under such judgment, may be made parties defendant, in which case the county attorney shall appear for and on behalf of such county or state, or both. An action to set aside and cancel such sale on the ground that the tract or parcel of land was exempt or that the tax was paid may be commenced at any time.

Sec. 206.—If Sale Invalid, State's Lien to Pass to Purchaser.—If any certificate executed by the county auditor to an actual purchaser, pursuant to Sections 200 and 204 of this act, shall prove to be invalid for any other cause than that the land on which the taxes were levied and for which the sale was made was not subject to taxation, or that such taxes had been paid prior to the sale, or that the assessment or levy was void, the lien of the state on the tract or parcel of land sold, as provided in Section 244 of this act, shall, without any act whatever, be transferred to and vested in the holder of such certificate, his personal representatives, heirs or assigns. Such certificate holder, or his personal representatives, heirs, or assigns, may collect out of the property covered by such lien by sale thereof by foreclosure or other proper action or proceeding, the amount of taxes, penalties and interest due thereon at the time of such sale, with interest at the rate of twelve per cent per annum thereon, together with the amount of all subsequent taxes paid, with interest thereon at said rate, and the costs and expenses of his action.

Sec. 207.—Wrong Name Not to Affect Sale.—No sale of any tract or parcel of real property for taxes shall be affected or deemed invalid on account of the use of another name than that of the true owner in describing the ownership of any such tract or parcel in any tax proceeding.

Sec. 208.—Indorsement on Certificates for Record.—Before any certificate or assignment provided for in this act shall be recorded, the holder thereof shall present the same to the county auditor, who shall certify thereon that the property therein described still remains unredeemed, and that the period of redemption has expired; and no such certificate or assignment shall be recorded by the register of deeds unless such indorsement is made.

TITLE XII.
Redemption.

Sec. 209.—Time Within Which Lands May Be Redeemed.—Any person claiming an interest in any piece or parcel of land sold for taxes at any tax sale, or bid in by the state at any such sale, and not assigned, or if subsequent to such sale, may redeem the same in the manner in this act provided at any time within three years after the date of such sale.

Sec. 210.—Redemption, How Made.—Any person desiring to redeem any tract or parcel of any tax sale shall pay into the treasury of the county, for the use of the funds or person thereto entitled:

First.—When Right of State Not Assigned.—If such piece or parcel shall have been bid in for the state and the right of the state shall not have been assigned, the amount for which the same was bid in, with interest at 12 per centum per annum and the amount of all delinquent taxes, penalties, costs and interest thereon at said rate, from and after the time when such taxes became delinquent.

Second.—When Right Has Been Assigned.—If the right of the state shall have been assigned, the amount paid by the assignee, with interest at 12 per centum per annum from the date of the assignment, together with the amount of all delinquent taxes, penalties, costs and interest, and penalties that may have accrued upon such piece or parcel after such assignment; and if he shall have paid any delinquent taxes, penalties, costs, or interest accruing subsequent to the sale, the amount so paid by him, with interest at 12 per centum per annum from the date of payment.

Third.—When Sold to a Purchaser.—If the same shall have been sold to a purchaser, the amount paid by such purchaser, with interest at the rate for which such tract or parcel was sold; and, if he shall have paid any delinquent taxes, penalties, costs, or interest accruing subsequent to the sale, the amount so paid by him, with interest at the rate of 12 per centum per annum, and all unpaid delinquent taxes, interest, costs and penalties accruing subsequent to such sale.

Sec. 211.—Payment for Redemption Same as for Current Taxes—Duty and Liability of Auditor.—Receipts of money into the county treasury made pursuant to the preceding section shall be governed by the provisions of this act regulating the payment of current taxes, and any such payment shall have the effect to annul the sale. On redemption being made, the county auditor shall enter upon the copy of the tax-judgment book, and opposite the description of the tract or lot redeemed, the word "Redeemed."

If the amount received in payment for the purposes of redemption be less than that required by law, it shall not invalidate the redemption, but the auditor shall be liable for the deficiency to the person entitled thereto.

Sec. 212—By Minors—When to Be Made.—Minors, insane persons, idiots, or persons in captivity, or in any country with which the United States are at war, having an estate in or lien on lands sold for taxes, may redeem the same within one year after such disability shall cease; but in such case the right to redeem must be established in a suit for that purpose brought against the party holding the title under the sale.

Sec. 213—Redemption When Owner Dies After Sale.—Whenever the lands of any person shall be sold for taxes, and the owner of such lands dies after such sale and before the expiration of the period of redemption, the executor or administrator of such owner, or any person interested in his estate as heir, devisee, legatee or creditor, may redeem such lands from any such sale at any time within three years and six months from the date thereof. If such redemption be made by a creditor, the amount paid to effect such redemption, with interest thereon at the rate of seven per cent per annum, shall constitute a valid claim against the estate of the deceased.

Section 214.—Same—when Made by Executor, etc.—If redemption, as provided in the preceding section, be made by an executor or administrator, he shall at the time of the making thereof produce his letters testamentary or of administration to the county auditor. If made by any other person, he shall make and file with such auditor an affidavit stating under what right or claim such redemption is made.

Sec. 215.—Same—Certificate to Be Given by Auditor.—Upon redemption being made as provided in Section 213, the county auditor shall make and deliver to the person making such redemption a certificate containing the name of the person redeeming, a statement of the claim or right upon which such redemption was made, the amount paid to redeem, a description of the lands redeemed, the date of the sale of such lands, and the year in which the taxes were levied for which such sale was made; which certificate shall have the effect to annul any such sale, and such certificate may be recorded as other deeds of real estate, and with the like effect as evidence or otherwise.

Sec. 216.—Redemption Undivided Part.—Any person claiming an undivided part of any tract or parcel of land sold for taxes may redeem the same on paying such proportion of the amount required for redemption by Section 210 as the part so claimed by him bears to the whole.

Sec. 217.—Redemption Undivided Share.—Any person claiming an undivided share in any tract or parcel of land, out of which an undivided part shall have been sold for taxes, may redeem his undivided share by paying such proportion of the amount required for redemption by Section 210 as the undivided share claimed by him bears to such undivided part.

Sec. 218.—Redemption Specific Part.—Any person claiming a specific part of any tract or parcel of land sold for taxes may redeem his specific part by paying such proportion of the amount required for redemption by Section 210 as the value of such specific part bears to the whole.

Sec. 219.—Redemption of Specific Part of Undivided Part.—Any person claiming a specific part of any tract or parcel of land out of which an undivided part shall have been sold for taxes charged on the whole tract or parcel, may redeem his specific part by paying such proportion of the amount required for redemption by Section 210 as the value of such specific part bears to the value of the whole of such tract or parcel.

Sec. 220.—Auditor to Determine Proportion to Be Paid by Redemptioner.—In every case where a partial redemption is asked for pursuant to either of the last two preceding sections, the county auditor, upon application of the redemptioner, after notice to all parties interested, shall determine the proportion to be paid by the party applying to redeem, and his decision shall be final thereon. When personal notice cannot be given to any of such parties, the same may be given by leaving a written notice at his known residence or usual place of business in the county; and, if he has no such known residence or place of business in the county and cannot be found in the county, of which facts or either of them the affidavit of the person appointed by the auditor to give the said notice shall be evidence, the auditor shall cause such notice to be published once in each of two consecutive weeks, in the same day in each week, in a legal newspaper, printed and published in the county in which the land is situated, or, if there is no such newspaper printed and published in the county, then the same shall be published in a legal newspaper printed and published in an adjoining county. When notice is given by publication, the last day thereof shall not be less than ten days prior to the day fixed by the auditor for the determination of such matter.

The county auditor shall not be required to proceed under this section until the applicant for redemption shall have paid to the auditor such sum as shall be necessary sufficient to reimburse him for expenses necessarily to be incurred by him in giving or publishing said notice and a fee of fifty cents as compensation for his services in connection therewith.

Sec. 221.—Redeeming Land Held Jointly.—Whenever the land of any one person shall be sold for taxes assessed conjointly on the lands of such person and the lands of another person, and if such other person shall not pay his due proportion of such taxes, the person whose lands are wrongfully sold for the same may redeem the same by paying the amount required to redeem; and he shall be entitled to recover from such other person whose lands were assessed with his, a just proportion of the redemption money so paid, with lawful interest from the time of such redemption; and such just proportion and interest shall be and remain a lien upon the land of such other person until paid, and the same may be collected out of such land by sale thereof by foreclosure or other proper action or proceeding; but no such action shall be brought for the recovery of such proportion or the enforcement of such lien until after the expiration of the time allowed for redemption.

Sec. 222.—County Auditor to Publish Notice of Redemption—Forms.—Each county auditor shall, at least three months before the expiration of the time for redeeming lands sold for taxes, cause to be published in a legal newspaper, selected by him with reference to its circulation so as fairly to give notice to parties interested, published in his county, if there be such a newspaper, and if there be none, then in such a newspaper printed in an adjoining county, once a week for three successive weeks, a list of all unredeemed lands so sold, specifying each tract, or lot, the name of the owner, if known, and if unknown, so stating, and the amount required to redeem the same calculated to the last day of redemption, due on each parcel, lot or tract of land, together with a notice giving the date on which the time for redemption will expire.

The notice so required to be published shall be in substantially the following form:

NOTICE OF EXPIRATION OF PERIOD OF REDEMPTION OF REAL PROPERTY SOLD FOR TAXES.

Notice is hereby given that the period for the redemption of real estate sold for taxes at a tax sale held in the county of ...., in this state, on the ...... day of ......, 19...., will expire on the ...... day of ......, 19..... All the several pieces and parcels of real property, situate in this county, sold at said sale and remaining unredeemed, as appears by the records of my office are set forth in the following list:

LIST OF UNREDEEMED REAL PROPERTY.
Town of Smithfield.
Township (Forty), Range (Thirty.)

Name of Owner.	Subdivision of	Section.	$ Cts Amount Required to Redeem.
			$ Cts.
John Jones—SE ¼ of SW ¼		10	7.15
James Smith—Un. half SE ¼		20	6.25

As to platted property, the form of heading shall conform to circumstances and be substantially the following form:
City, Village or Borough of (Fair Haven).
Brown's Addition or Subdivision.

Name of Owner.	Lot.	Block.	Amount Required to Redeem.
			$ Cts.
John Smith—	5	6	7.15

....
County Auditor.

The same abbreviations may be used, so far as applicable, as provided in Section 240 of this act. No error or omission in the publication of said notice and list or failure to make such publication shall extend the period of redemption as to any tract or lot. If, for any reason, the notice is not published at the time above provided, it shall be thereafter published at the earliest opportunity thereafter prior to the expiration of the redemption period. Any county auditor who shall fail to cause publication thereof to be made as first above provided, shall forfeit to the county the sum of twenty-five dollars, to be deducted by the county treasurer from the salary of such auditor. The county treasurer to make such deduction, the county attorney shall commence a suit upon the official bond of the county auditor to recover the same.

Sec. 223.—Publisher's Fees.—The publisher of the paper in which the notice and list are published, as provided in section 222 of this act, shall receive for such publication the sum of 20 cents for each description of land, to be paid by the county and added to the amount required to redeem each such tract or lot of land described in said list.

Sec. 224.—Interest on Purchase Money.—The amount for which any piece or parcel shall be sold, or bid in for the state, shall bear interest from the date of the sale until redemption at the rate of 1 per cent per month; provided, that when the land is sold with interest at a rate less than 1 per centum per month, it shall bear interest until redemption at the same rate. The amount paid by any purchaser or assignee of the state for taxes, penalties, costs and interest accruing subsequent to the sale or assignment shall bear interest at the rate of 1 per centum per month until redemption.

Sec. 225.—Interest when Land Not Embraced in List Filed with Clerk.—In all cases where any tract or parcel of land upon which taxes are delinquent shall have been omitted for any reason for any year or years from the list filed by the county auditor with the clerk of the district court, as provided in this act, such delinquent taxes shall bear interest at the rate of 12 per centum per annum from and after the 1st day of April in the year in which the taxes became delinquent.

Sec. 226.—Distribution of Interest—Penalties and Costs.—All costs accruing on lands sold, and all interest accruing on lands bid in for the state before redemption or assignment, shall be apportioned to the county revenue fund. All penalties accruing on lands sold at tax sales and on lands bid in for the state shall be apportioned to the several funds respectively, except that of the state, in such proportion as the tax enrollment of each municipality bears to the whole amount of taxes except those for state purposes, any provision in any general or special law heretofore enacted to the contrary notwithstanding.

TITLE XIII.
Sale of Unredeemed Lands.

Sec. 227—Unredeemed Lands the Property of the State—County Auditor to Prepare Lists of Same.—All pieces or parcels of real property bid in for the state under the provisions of this act, and not assigned to purchasers, and not redeemed within three years from the date of the tax sale at which the same were offered for sale, shall become the absolute property of the state, and shall be disposed of in the manner as provided in Sections 228 and 229 of this act.

It shall be the duty of the county auditor to annually prepare and transmit to the state auditor, in the month of July, a list of all such lands in his county appearing by the records of his office to which the right of redemption has expired.

Sec. 228—Sale of Unredeemed Lands.—The state auditor shall annually cause a notice to be published in each county in a newspaper printed and published therein, naming one or more days on which he will offer for sale at the county seat of such county all tracts and parcels of lands sold for taxes to which the state has acquired title.

Sec. 229—Same—By Whom Conducted—Terms.—The sale provided for in the preceding section shall be conducted by the state auditor, or, if he so directs, by his deputy or the county auditor. Every tract or parcel shall be sold for cash to the person bidding the highest price offered therefor, which shall not be less than the amount of taxes, penalties, interest and costs charged against it, unless the value thereof, as fairly ascertained and fixed by the state auditor, shall be less than such amount. The purchaser shall make immediate payment to the county treasurer of the whole amount for which any tract or parcel is sold. The officer conducting such sale shall give to each purchaser at such sale a certificate, in such form as the attorney shall prescribe, in which shall be set forth the name of the purchaser, the description of the land sold, the purchase price thereof, and the date of sale. The county auditor shall attend such sale and make a record of all sales thereat.

Sec. 230.—Purchaser to Receive Deed—How and When.—Any person, or his heirs or assigns, receiving the certificate described in the preceding section, shall be entitled to a deed from the state; and upon presentation of such certificate to the governor, he shall be authorized to execute a deed in the name of the state to the person entitled thereto, conveying the lands therein described; and every such deed shall vest the grantee with complete title to such lands, subject to the defenses that the tract or parcel was exempt from taxation, or that the taxes had been paid for which such tract or parcel was sold at said tax sale.

Such deed may be recorded as other deeds of real estate, and the record thereof shall have the same force and effect in all respects as the record of such deeds, and shall be evidence in like manner.

Sec. 231.—Proceeds of Sale How Distributed.—The proceeds of the sale of any tract or parcel of land made pursuant to Sections 228 and 229 of this act, shall, to the amount of taxes, penalties, interest and costs charged against said tract or parcel, be distributed as provided by this act for the distribution of delinquent taxes, penalties, interest and costs; and the excess, if any, shall be paid into the state treasury for the benefit of the state. If any tract or lot shall be sold for any sum less than the amount of delinquent taxes, penalties, interest and costs, the state taxes shall first be paid and the remainder, if any, shall be divided pro rata between the different funds for which such taxes are levied.

Sec. 232.—County Treasurer to Attend Sales and Receive Moneys.—The county treasurer shall attend every sale held pursuant to Sections 228 and 229 of this act, and receive all moneys paid on account of any and all sales of land; and all moneys received shall be disposed of in the manner following: The portion thereof due the state shall be paid to the state treasurer upon the warrant of the state auditor, and the remainder thereof shall be distributed to the funds entitled thereto.

TITLE XIV.
Refundments.

Sec. 233.—When Allowed.—Refundment of moneys paid by any purchaser of a tract or parcel of land at a tax sale, or upon assignment of any such tract or parcel bid in for the state at such sale, shall be allowed only in the following cases:

1. When it shall be made to appear that such tract or parcel was exempt from taxation.
2. When it shall be made to appear that the taxes for which the tract or parcel was sold had been paid before sale.
3. When it shall be made to appear that the assessment of the property or the levy of the tax is void.

Sec. 234.—When Refunded in Non-Judicial Proceedings.—When any tract or lot of land shall have been sold for taxes which at the time said taxes were levied was exempt from taxation, the money paid on such sale, with interest thereon at the rate of 7 per centum per annum, shall be refunded to the tax purchaser, or his assigns or legal representatives. Such refundment shall be made only upon the certificate of the county auditor that the tract or lot was exempt from taxation at the date of the levy of the taxes with the approval of the state auditor indorsed thereon. Before such certificate is made the applicant shall present to the county auditor requisite proofs showing the fact of such exemption. The amount of such refundment shall be paid out of the county treasury on the order of the county auditor.

Sec. 235.—When Refunded in Judicial Proceedings.—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 for either of the grounds stated in section 233 of this act, the money paid by the purchaser at the sale, or by the assignee of the state on taking the assignment certificate, shall, with interest at the rate of 7 per centum 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.

Sec. 236.—Limitation on Right to Refund.—No refundment shall be allowed unless the right thereto has been determined or the certificate and approval obtained and application therefor has been made within eight years from the date of the tax sale on account of which such refundment is claimed; provided, however, that no interest shall be allowed on any refundment beyond a period of six months after the right thereto has been determined.

TITLE XV.
Actions Affecting Tax Judgments and Sales.

Sec. 237.—Court to Adjudge Taxes a Lien.—When.—When in any action or proceeding brought or pending in any court, any tax judgment or tax sale shall be adjudged void for any cause occurring subsequent to the levy of the taxes embraced in such judgment or sale, except in cases where such taxes have been paid, or the property is exempt from taxation, said court shall require proper evidence to be adduced showing the amount paid at the tax sale of the tract or lot in controversy by the holder of the tax certificate or deed, or his assignors, and of all subsequent taxes, penalties and costs paid by him, or them, if any, and shall in its decree or judgment adjudge and determine the amount of taxes and penalties to which said real estate was subject at the time of the entry of such tax judgment, and all subsequent taxes, penalties and costs, if any, that may have been paid thereon by the holder of the tax certificate, or his assignors; and shall adjudge and decree a lien against said real estate in favor of the holder of the certificate or deed, for the amount of such taxes and penalties, with interest thereon at the rate of 12 per centum per annum from and after the date of such judgment, sale or payment, and shall also adjudge and decree that the land so subject to such taxes, penalties and interest, shall be sold under such decree for the purpose of satisfying the lien of such taxes, penalties and interest, together with the costs of such judgment and sale by the sheriff of said county, in the same manner and with like effect as is provided by law for the sale of land on execution.

Provided, however, the court may, notwithstanding any omission of any of the things by law provided in relation to the assessment and levy of the tax embraced in any such tax judgment or sale, decree a sale of land in controversy, as in this section provided, unless it be also made to appear to the court that such omission has resulted to the prejudice of the party objecting and that the taxes against such piece or parcel of land have been partially, unfairly or unequally assessed.

Provided, further, that in case the tax judgment or tax sale shall be declared void by reason of the invalidity of the assessment or levy of the taxes embraced therein, and the