

Board on or before May 31st of each year, and shall be accompanied by the renewal fee of *Three Dollars*; provided, further that the Board in its discretion may without examination upon the payment of a fee of \$50.00 issue a license to any person qualified to practice massage in any other state or territory whose requirements for such practice are equivalent to the requirements of this state therefor. Licenses shall be in such form as the Board shall by rule prescribe, shall specify the name, residence and business location of the licensee and state that he is authorized to practice massage in the State of Minnesota; licenses shall bear the date of issuance and the date of expiration thereof and shall be signed by the President and Secretary-Treasurer of the Board and bear its official seal. All licenses shall expire on May 31st next and after the issuance thereof unless sooner revoked as herein provided."

Approved April 24, 1935.

CHAPTER 246—H. F. No. 869

An act to amend Mason's Minnesota Statutes of 1927, Section 2150, as amended by Laws 1929, Chapter 266, relating to the attachment of rents and crop shares of land in certain cases on which taxes have been bid in for the state and providing for the leasing of such lands by the county auditor in certain cases and providing the methods thereof and powers and duties of the district court with regard thereto and for certain clerk hire therefor.

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

Section 1. Land bid in for the state.—Mason's Minnesota Statutes of 1927, Section 2150, as amended by Laws 1929, Chapter 266, is hereby amended so as to read as follows:

"2150. When any parcel of land is bid in for the state, until its rights be assigned or the land be redeemed, the sale shall not operate as a payment of the amount for which the same is sold, but at any time after such sale the county auditor may make and file with the clerk where the judgment is entered an affidavit stating the date of the sale, the amount for which such parcel was bid in for the state, and the amount of all subsequent delinquent taxes, that its right has not been assigned, that there has been no redemption, and that the land is rented in whole or in part, and produces rent, and giving the names of the persons paying rent. Upon presentation of

such affidavit, the judge or court commissioner for the county shall indorse thereon an order directing an attachment to issue to attach the rents of such lands. The clerk shall thereupon issue a writ directing the sheriff to attach the rents accruing for such land from any person, and to collect therefrom the amount for which the same was bid in for the state and the amount of all subsequent delinquent taxes, stating such amount and the date of sale, with penalties and interest accruing thereon, and his fees, and one dollar for the costs of the affidavit and attachment. The sheriff shall serve such writ by serving a copy thereof on each tenant or person in possession of such land paying rent therefor, or for any part thereof, and such service shall operate as an attachment of all rents accruing from the person served. The sheriff shall receive such rents as they become due, and may bring suit in his own name to collect the same, and shall pay into the county treasury the amount collected. No payment of rents by any person so served after such service, or prior thereto for the purpose of defeating such attachment, shall be valid against such attachment. The clerk shall be allowed for issuing the writ, including the filing of the affidavit, order of allowance, writ, and return, fifty cents, to be paid to him by the county in which the taxes are levied: Provided, that in counties whose population exceeds one hundred and fifty thousand such fees shall be paid into the county treasury to the use of the county. The sheriff shall be allowed for serving the writ and collecting the money the same fees as are allowed by law upon an execution in a civil action, and if he brings suit, such additional compensation as the court may allow, not exceeding one-half of the fees allowed by law for like services in ordinary cases.

Provided further, that if at any time while the sheriff is collecting such rent the lease upon said property shall expire, or, if the sheriff has once commenced to collect such rent and said property becomes vacant, the county auditor may lease said property upon five days' notice to the owner, subject to the approval of the district court.

Provided further, that at any time while the sheriff is collecting the rent under any lease, no modification of the lease between the owner and the tenant shall be valid unless approved by the district court upon five days' notice to the county auditor.

Provided further, that the collection of such rent under this statute shall not be a bar to the county auditor assigning said taxes to an actual purchaser, or selling the land at a for-

feited tax sale under the present laws or any laws hereafter enacted.

In case any unplatted land is bid in for the state and is cropped upon a share agreement with the owner, or by a trespasser, the owner's share of such crop, or in case of a trespasser, all or any part of such crops, may be attached and collected in the same manner as rents and applied upon delinquent taxes. The term "crops" shall include hay and grass. In case there is no agreement for rent or in case of an occupant or trespasser on the unplatted land without any agreement for rent, then the attachment shall attach to and bind all of the grass, hay and crops produced on such lands, provided, however, that the district court may upon application by such occupant, upon ten day's notice to the owner and the county auditor, and a showing by him to the satisfaction of the court that his occupancy was not a wilful trespass, release to such occupant the excess of such crops over and above the owner's or landlord's share of the grass, hay and crops of said premises as determined by the court. Such application must, however, be made not later than 60 days after the date of the service of the writ of attachment upon such occupant and if not made within said time it shall be considered that such occupant has waived all right and claim to such crops. The county auditor may give to the owner or person entitled to the possession of such unplatted land during the crop season, at least 10 days notice in writing, by mail or otherwise, specifying the time and place at which application will be made to the District Court for an order permitting the leasing of such land and the District Court may, if it deems it to be for the best interest of such person and of the public, make an order fixing the terms upon which such lease may be made by the county auditor in the name of the county. Such county auditor may then execute in the name of the county such lease in writing as the court shall order. No such lease shall be for a longer term than the current crop season. If the name or address of such person is unknown to the county auditor such notice may be given by one publication in a legal newspaper in the county. If the owner or person entitled to such possession shall show to the court that he intends to lease such unplatted land or make a contract for cropping the same upon shares the court may make such order as it deems best to provide for an attachment of all or a part of the rents or crop share of such person and for applying the same upon the delinquent taxes. Provided, further, that from and after the passage and approval of this act in any proceeding for the collection of rents on unplatted land on which the taxes have been bid in by the State and not assigned, the court may upon

motion, order that payment when made as to any part or the whole be paid to the county treasurer to apply upon taxes. Provided, further, that the owner of such unplatted properties may make application to the District Court to release him from applying all or a portion of such rents upon such taxes upon his showing by reason of the condition, cost of upkeep of the property, or other cause, undue hardship upon such owner and/or detriment to such property. Provided, further, that the provisions of this law affecting unplatted lands shall not apply to lands or real estate actually used or occupied by the owner thereof.

The county board may allow additional clerk hire to the county auditor for his work in making such leases which leases shall be made in the name of the county and the said county shall have the right to bring suit for unpaid rents under such leases and to bring the necessary actions to secure evictions of tenants to whom it has leased.

Attachments, leases and proceedings issued and made pursuant to this law shall not be deemed unfinished business that may be retained by the sheriff at expiration of his term as provided by Mason's Minnesota Statutes of 1927, section 913.

The right of the county auditor to assign the taxes on any unplatted lands to an actual purchaser, or to sell the land at the forfeited tax sale, shall continue until all delinquent taxes described in the writ of attachment are paid. The various parts and provisions of this section shall be severable and if any paragraph or portion of this section shall hereafter be held invalid, the remaining parts and provisions of this section shall not be invalid.

Approved April 24, 1935.

CHAPTER 247—H. F. No. 881

An act to amend Mason's Minnesota Statutes of 1927, Section 3726, as amended by Laws 1929, Chapter 165, relating to the disposition and use of funds by relief associations and fire departments, and ratifying payments of death and funeral benefits, secretary and treasurer salaries and premium on treasurer's bonds.

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

Section 1. Disposition and use of funds of relief associations.—Mason's Minnesota Statutes of 1927, Section 3726, as