

as required by law, and whose final account has not yet been settled, such payments may be allowed by the judge of probate, upon proof satisfactory to said judge of probate that, the said debts or claims, were just and existing demands against said estate at the time of payment. *Provided*, that the notice of settlement of such final account shall state that application will be made for such allowance.

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved April 25th 1895.

CHAPTER 224.

H. F. No. 532.

An act regulating the taxation of steam vessels, boats and other water craft. Steam vessels,
&c.

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

SECTION 1. That in consideration for an annual payment into the state treasury by the owner of any steam vessel, barge, boat or other water craft, owned within this state, or hailing from any port thereof, and employed in the navigation of international waters, of a sum equal to three (3) cents per net ton of the registered tonnage thereof, such payment shall be received in lieu of all taxes and said steam vessel barge boat or other water craft shall be and the same is hereby made exempt from all further taxation either state or municipal, upon the payment of the sum herein provided. To be taxed—
how.

SEC. 2. The owner of any steam vessel barge boat or other water craft hailing from any port of this state, and employed in the navigation of international waters, desiring to comply with the terms of this act shall annually on or before the first day of July file with the state auditor a verified statement in writing containing the name, port of hail, tonnage, and name of owner of such steam vessel, barge, boat, or other water craft, and shall thereupon pay into the state treasury a sum equal to three (3) cents per net ton of the registered tonnage of said vessel, and the treasurer shall thereupon issue his receipt therefor: How listed.

SEC. 3. The state treasurer shall annually, on or before the first (1) day of December pay into the county treasury of any county wherein is located the port of hail of any steam vessel, barge or other water craft complying with this act one-half (½) of all money so re- Proceeds.

ceived from any vessel or other water craft whose port of hail is within said county.

SEC. 4. This act will be in force from and after its passage.

Approved April 2nd 1895.

S. F. No. 548.

CHAPTER 225.

Foreclosures.

An act to provide for the protection of purchasers at judicial or foreclosure sales of real estate in the payment of taxes, assessments and insurance premiums becoming delinquent during the year of redemption.

§5 C 225
§7 - 103

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

Purchaser may insure and pay taxes.

SECTION 1. That in all cases where mortgages have been heretofore or shall be hereafter foreclosed on real estate or execution or judicial sales made thereof, the purchaser at such sale may during the year of redemption in case of the expiration of any insurance policy on the premises sold during the year of redemption pay the premiums on said policy and in case of any delinquent taxes or other assessments accruing during the year of redemption, may pay the same and in all such cases the same with interest thereon shall be and constitute a part of the sum necessary to be paid for redemption from such sale, *provided* that the party making such payment shall make affidavit thereof stating such item thereof in full and describing the real property affected sufficiently to identify the same and both file the same for record in the office of the register of deeds and furnish a copy thereof to the sheriff or other officer making such sale at least ten days prior to the expiration of the year of redemption.

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved April 12th, 1895.