

Sec. 4. **Not to affect present litigation.**—This act shall not apply to any station or any railway company in this state where the question of the installation of a stock scale at the stock yards of such railway company at such station is in litigation upon appeal to the supreme court of the State of Minnesota, until after the final determination of such litigation by said supreme court.

Sec. 5. This act shall take effect and be in force from and after its passage.

Approved April 11, 1913.

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CHAPTER 253—S. F. No. 572.

*An Act authorizing any city in this state now or hereafter having more than ten thousand and not more than twenty thousand inhabitants to determine the manner of the payment of special assessments made and levied against real estate for local improvements and to provide for the payment of such assessments in ten annual installments, and to prescribe the method of enforcing the collection thereof, and to issue certificates of indebtedness in anticipation of the collection of such assessments.*

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

Section 1. **May determine manner of paying special assessments.**—That any city in this state now or hereafter having more than ten thousand and not more than twenty thousand inhabitants, in addition to the powers conferred upon it by law, may determine the manner of the payment of special assessments made and levied against real estate for local improvements and provide for the payment of such assessment in ten annual installments, and enforce the collection thereof, in the way and manner hereinafter stated.

Sec. 2. **May pay same in ten annual installments.**—When any special assessment levied against real estate to defray the cost and expense of any local improvement is fully completed and has been confirmed and established the city council of such city may, if they deem it expedient so to do, by resolution in writing, duly adopted by the affirmative vote of at least two-thirds of all the members thereof, provide that the owner, or any person interested in any lot or parcel of land so assessed and described in such assessment, may at his election and written request pay the same in ten annual installments. Each of said installments shall bear interest at a rate to be determined by said resolution, not exceeding six per cent per annum, from the expiration of thirty days after the publication of the notice provided in Section Six of this act.

**Sec. 3. City clerk to keep record.**—The city clerk shall keep in his office, in books provided for that purpose, a correct record of all assessments adopted and confirmed by the city council; the said books to be properly ruled and headed so as to contain at all times a substantial description and history of each assessment on each lot or parcel of land, whether payable in installments as hereinafter provided and whether paid to the city or county treasurer, or whether remaining unpaid.

**Sec. 4. Clerk to issue warrant for collection.**—When any special assessment shall be confirmed and established by the city council, it shall be the duty of the city clerk to issue a warrant for the collection thereof, which shall be under the seal of the city and signed by the mayor and city clerk, and shall contain a written or printed copy of the assessment roll as confirmed, or so much thereof as describes the real estate and the amount of the assessment in each case. Said warrant shall also include a copy of the resolution passed by the city council as provided by Section 2 of this act.

**Sec. 5. To be delivered to treasurer.**—All warrants issued for the collection of any special assessment by the city shall be delivered by the city clerk to the city treasurer as soon as practicable after the said assessment has been confirmed and established. The city clerk shall in each instance take a receipt for such warrants and place the same on file.

**Sec. 6. Treasurer to give notice by publication.**—Upon the receipt of any warrant for the collection of any special assessments, the city treasurer shall forthwith give notice by one publication in the official newspaper of such city that such warrant is in his hands for collection, briefly describing its nature, the improvement for which the assessment was made, and the territory embraced in such assessment. Such notice shall require all persons interested to make payments within thirty days after the publication of such notice. Said notice shall also state that the owner, or any person interested in any lot or parcel of land so assessed and described in such assessment may, at his election and written request, pay the assessment in ten annual installments.

**Sec. 7. Notice to be given if installment plan is desired.**—Any person desiring to pay such assessment in installments, as a condition precedent to the exercise of such right shall, within thirty days after the publication of the notice provided for in the preceding section and before such assessment becomes delinquent, make and file with the city treasurer in duplicate, written notice of his election to pay such assessment in annual installments, recognize and assent to the regularity of said assessment, and at the same time, pay the first installment then

due and payable; upon failure to file such notice and pay such first installment, the whole of such assessment shall be due and payable the same as though no extension of time for payment had been provided for.

Upon the filing of such notice by any person interested, the city treasurer shall divide the said assessment into the proper installments, and make record of the same and transmit one of such duplicate notices to the city clerk, who shall note such fact in his record book of assessments.

The city council may at any time after an assessment becomes delinquent and before the same is certified to the county auditor, upon the written application of the owner, and upon such terms as may be equitable, waive the neglect to so elect within the proper time, and permit any assessment which has become delinquent to be paid in installments as hereinbefore provided.

**Sec. 8. Recognition of validity and regularity of assessment.**—Any person making an election to pay such assessment in installments as provided in the preceding section, his heirs or personal representatives, and the grantees of him or them named in any conveyance of any lot or parcel of land against which such assessment has been made, shall be held to have recognized and assented to the validity and regularity of said assessment, and of all proceedings had thereon prior to the granting of said application, and shall thereby forever be estopped from denying the validity of said assessment or the amount thereof.

**Sec. 9. When installments and interest shall be paid.**—The time for the payment of installments and interest, and for the enforcement of the same against the property affected by the assessment shall be extended so that the several amounts shall become payable as follows:

The first installment within thirty days after the publication of the city treasurer's notice provided in Section Six of this act.

The second installment, together with interest on same and on all future installments, on October first of the succeeding year.

The third installment, together with interest on same and on all future installments, on October first of the following year.

The fourth installment, together with interest on same and on all future installments, on October first of the following year.

The fifth installment, together with interest on same and on all future installments, on October first of the following year.

The sixth installment, together with interest on same and on all future installments, on October first of the following year.

The seventh installment, together with interest on same and on all future installments, on October first of the following year.

The eighth installment, together with interest on same and on all future installments, on October first of the following year.

The ninth installment, together with interest on same and on the future installments, on October first of the following year.

The tenth installment, together with interest on same, on October first of the following year.

Each installment together with interest as aforesaid, excepting the first, shall be due and payable at the office of the city treasurer on the first day of October of the year when payable.

**Sec. 10. When assessment is not paid, or notice is not given.**—If the assessment charged in any special assessment warrant made for any improvement shall not be paid within thirty days after the publication of said notice by the city treasurer, and the owner or person interested in the lot or parcel of land so assessed has neglected to make and file the notice of election and make the first payment as provided in Section Seven of this act, the city treasurer shall return to the city clerk a list, duly certified of the assessments which still remain unpaid, giving in such list the description of the several lots and parcels on which the assessments have not been paid, with the names of the respective owners thereof, if known, and the several amounts assessed thereto.

**Sec. 11. Clerk to certify to auditor.**—The city clerk shall, on or before the 15th day of October following, cause a statement of the amount of said delinquent assessments, with six per cent annual interest thereon computed from the time said assessments became delinquent to the first day of January of the year next following the making of said assessments, added thereto, with a description of the several lots and parcels of land on which the same are made, and the names of the respective owners thereof, if known, to be certified to the auditor of the county in which such city is located for collection. It shall be the duty of the county auditor to extend the several amounts of said unpaid delinquent assessments and interest in proper columns on his rolls against the property described in such statement as aforesaid for collection, and each such assessment shall be collected and the payment thereof enforced with and in the like manner as state, county and other taxes are collected and the payment thereof enforced, and shall be subject to all the penalties and charges as property delinquent for taxes, delinquent for county and state purposes. Every such assessment when collected shall be paid over by the county treasurer to the treasurer of such city, together with all costs, penalties and interest collected thereon, at the time of making payment of

city taxes to the treasurer of such city. At the time of making such payment said county treasurer shall transmit to the treasurer of such city a detailed statement showing the several lots or parcels of land upon which collections have been made by him, and for which payments are so made, and the amount collected on account of each such lot or parcel of land.

**Sec. 12. When penalty attaches.**—If any installment and interest, or any part of such installment and interest, is not paid when due on the first of October of each year, together with interest to that time on all future installments of the same assessment, the treasurer of such city shall add a penalty of five per cent to the total amount thus delinquent and certify the same to the city clerk as a special tax on the property affected by such assessment. The city clerk shall thereupon certify the same to the auditor of the county in which such city is located as delinquent installments for collection in the same manner and at the same time as is provided in the preceding section respecting the case of delinquent assessments; whereupon it shall be the duty of the county auditor to extend the same in proper columns on his rolls against the property described in said statement as aforesaid for collection, and each such installment and interest shall be collected and the payment thereof enforced with and in the like manner as state, county and other taxes are collected and the payment thereof enforced, and shall be subject to all the penalties and charges as property delinquent for taxes delinquent for county and state purposes. Every such installment and interest shall be paid over by the county treasurer to the treasurer of such city, together with all costs, penalties and interest collected thereon at the time of making the payment of city taxes to the treasurer of such city. At the time of making such payment said county treasurer shall transmit to the treasurer of such city a detailed statement showing the several pieces or parcels of land upon which collections have been made by him, and for which payments are so made, and the amount collected on account of each such piece or parcel of land.

**Sec. 13. May pay installments at any time before maturity.**—Any owner or person interested in any land against which an assessment has been levied, may, after such assessment has been divided into installments, pay one or more of the installments at any time before maturity, together with the accrued interest thereon to date of such payment.

**Sec. 14. To be a paramount and perpetual lien.**—Every installment the time of payment of which has been extended as provided by this act, shall constitute and continue to be a paramount and perpetual lien in favor of the city and against the lots or parcels of land as to which said extension is granted,

for the amount so extended for each lot or parcel until the same is fully paid.

**Sec. 15. Not to be set aside or declared invalid.**—No such assessment, whether divided into installments or not, shall be set aside or held invalid by reason of any informality in the proceedings prior to the entry thereof on the tax rolls of the auditor of the county in which such city is located as hereinbefore required, unless it shall appear that by reason of such informality or irregularity substantial injury has been done to the person or persons claimed to be aggrieved; and unless objection to such assessment was taken at the time and in the manner provided by law.

**Sec. 16. Certificates of indebtedness may be issued.**—The city council of any such city is hereby further authorized to cause to be issued and sold as the proceeds thereof shall be needed for the purpose of paying the cost of any such local improvements for which such assessments against lots or parcels of land have been made, or may be made, certificates of indebtedness in anticipation of the collection of such assessments, whether divided into installments or not, payable at such times and in such amounts as in the judgment of the said city council the said assessments will likely provide moneys with which to pay same, which certificate shall bear interest at a rate not to exceed six per cent per annum, payable annually, and may have interest coupons attached thereto representing each year's interest and shall be payable at such place as said city council may determine. Such certificates shall be signed by the mayor and city clerk, and shall be in denominations of not more than one thousand dollars each.

Such certificates may be used in making payments on contracts for making the improvements for which such assessments are made or may be sold at such time and manner as said city council shall determine, but shall not be sold for less than par and accrued interest, and the proceeds credited to a separate fund and used for paying the cost of such improvements. No part of the moneys arising from the sale of any such certificates shall be used for any other purpose than the payment of the cost of such improvements.

The principal and interest of such certificates so sold shall be a first charge on the moneys received by said city from the collection of the assessments, whether divided into installments or not, made for defraying the cost of such improvements, and no part of such moneys shall be used for any other purpose than the payment of such certificates until the principal and interest of such certificates shall have been fully paid.

It shall be the duty of the treasurer of such city to endorse on each certificate issued as aforesaid, on presentation to him,

the post office address of the owner, and in case of assignment of any such certificate, the holder shall present the same to the treasurer of such city for endorsement of the post office address of such assignee. The treasurer of such city shall keep a proper record of the post office addresses of the holders of all certificates issued as aforesaid.

Every certificate as aforesaid shall contain the following clause: "The city of \_\_\_\_\_ reserves the right to pay this certificate of indebtedness and accrued interest at any time upon giving the holder or owner thereof thirty days' notice."

Whenever there are moneys in the separate fund hereinbefore mentioned that may be properly applied to the payment of any such outstanding certificate it shall be the duty of the treasurer of such city to notify the owner or holder of such certificate that there is money in the city treasury for the payment of the same. Said notice shall be given by mail addressed to the last known address of the owner or holder of said certificate, and if such address is unknown, such notice shall be addressed to such person at the place in Minnesota in which such city is located. Proof of such mailing shall be made by the affidavit of the person mailing the same, and shall state the time and manner of mailing, and how each notice was addressed and such affidavit shall be filed and preserved in the office of the treasurer of such city. Such certificates shall draw no interest after thirty days from the mailing of such notice.

**Sec. 17. Not to be deemed as a part of the indebtedness of the city.**—None of the certificates of indebtedness issued pursuant to the terms of this act shall be deemed or taken to be a part of the indebtedness of such city within the purview of any law limiting the amount of any bonded or other indebtedness of such city and certificates of indebtedness authorized by this act may be issued notwithstanding and without regard to any limitation of the indebtedness of such city, nevertheless the full faith and credit of every such city is irrevocably pledged to the full payment of such certificates and interest.

**Sec. 18: Application.**—This act shall not include or apply to cities now or hereafter governed under a charter adopted under and pursuant to Section 36, Article 4, of the constitution of this state, and the several acts of the legislature authorizing cities to adopt their own charters.

**Sec. 19.** This act shall take effect and be in force from and after its passage.

Approved April 11, 1913.