

authorizing or participating in any violation of this act shall be guilty of a misdemeanor, punishable by a fine not exceeding \$100 or imprisonment in the county jail not exceeding three months for each offence. Every contract entered into or indebtedness or pecuniary liability attempted to be incurred in violation of the provisions of this act shall be null and void in respect to any obligation sought thereby to be imposed upon the county and no claim therefor shall be allowed by the county board, nor shall any officer issue or pay any warrant, order or other evidence of debt on account thereof. Each member of the governing body or other officer or employee so knowingly participating in or authorizing any violation of this act shall be individually liable for any damages caused thereby; and for the purpose of enforcing such liability, without impairing any other remedy, one-fourth of the salary of each such member of the governing body or officer or employee shall be withheld from him and applied toward the payment of such damages until all claims by reason thereof have been paid.

Sec. 9. **Provisions separable.**—If any section, part or provision hereof be found unconstitutional, such determination shall not affect the validity of the remaining provisions not clearly dependent thereon.

Sec. 10. **Limitations of act.**—This act shall not be construed to repeal or modify any other act or part of act having similar import or purpose to any part hereof but shall be deemed to provide an additional cumulative and optional remedy for the financial situation of any such county. No limitations of net indebtedness prescribed in any other act, except as herein expressly provided, shall affect the validity of any bonds issued by authority hereof, and the bonds issued by the authority of this act shall not be included in determining the net indebtedness of any such county.

Approved March 31, 1933.

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#### CHAPTER 138—S. F. No. 1182

*An act authorizing city, village or borough councils in certain cases to provide by resolution that certain assessments for sewer purposes shall be payable in twenty equal annual installments, and for the issuance of substituted warrants to conform to such extension, and relating to the collection of such assessments and to the effect of such resolution.*

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

**Section 1. Certain assessments to be paid in twenty installments.**—Wherever any city of this state having a population of ten thousand or less, or any village or borough of this state, whether organized under a general law or a special law, shall heretofore have extended any existing sewer system or relayed, altered or extended any existing sewer system or established a general system of sewers or created sewer districts, or changed, diminished or enlarged the boundaries of such sewer districts, or established sewer treatment plants, under and pursuant to the provisions of Sections 1880 to 1906, inclusive, General Statutes of Minnesota for 1923, and acts amendatory thereof and supplemental thereto, and shall have heretofore issued warrants under and pursuant to said sections, as amended or supplemented, which warrants were used in making payments on contracts for any of the improvements hereinbefore referred to or were sold by the city, village or borough and the proceeds thereof used in paying for any of such improvements, and the Council of any such city, village or borough shall have heretofore under and pursuant to said sections, as amended or supplemented, adopted a resolution assessing each lot, piece or parcel of land benefited by any such improvement, which resolution provides among other things that such special assessment shall be payable in ten annual installments, and which resolution shall have heretofore been certified by the clerk or recorder of such city, village or borough and filed in his office, and either the whole or a part of said assessments and interest thereon have not been extended upon the tax roll and have not been carried into the tax against the property benefited by such improvement by the County Auditor of the County wherein such improvement is located, the Council of such city, village or borough may by resolution provide that the time of payment of not less than 75% of such unextended portion of said assessments against said real estate benefited by said improvement, shall be postponed, and such unextended portion of said assessments covered by such resolution shall become payable in twenty (20) annual installments; and that the first of said installments shall include any delinquent unextended interest; provided, however, that before any such resolution extending the time of payment of such unextended portion of said assessments shall have any force and effect, the owners of at least 75% of the outstanding warrants issued by said city, village or borough, to pay the cost of such improvement, shall consent in writing to such extension and manner of payment as set forth in such resolution, which said written consent shall be filed with the Clerk of such city, village or borough.

Within twenty (20) days after the filing of the written consent of 75% or more of the owners of unpaid warrants to the extensions of time of payment of said unextended portion of said assessments,

the Council of such city, village or borough shall, by resolution, direct the Clerk or Recorder of such village, city or borough, to make up and file in the office of the County Auditor, a certified statement covering unpaid portions of said assessments and interest which have not yet been extended by the Auditor and included in the tax roll of any year, and the amount of interest thereon which shall become due on the first day of January of the following year, in the amount which bears the same ratio to the total amount of unpaid and unextended assessments as the total amount of warrants owned by the persons consenting to such extension bears to the total amount of unpaid warrants; and the Clerk or Recorder of such village, city or borough shall, within twenty (20) days thereafter, make up and file such certified statement in the office of the County Auditor, which statement shall also contain a description of the real estate affected by the assessment.

A certified copy of such resolution shall also accompany such statement and upon filing said statement and a copy of said resolution with the County Auditor, it shall be the duty of the County Auditor, in accordance with said statement and resolution, to extend upon the tax roll each year, the amount of such assessment or installment thereof, as the case may be, and the amount of interest which shall become due on the first day of January of the following year, and the first installment so extended shall include any unextended delinquent interest, as shown by said certified statement, against the lots and parcels of land therein described, and such amounts, when so extended each year, shall be carried into the tax becoming due and payable in January of the following year, and enforced and collected in the manner provided for the enforcement and collection of State and County taxes. The said installments of assessments and interest shall be paid over by the County Treasurer to the Treasurer of such city, village or borough in the manner provided by law for the collection and payment of the assessments as originally authorized.

Any amount of said unpaid and unextended assessments not included in said statement filed by the said clerk of any city, village or borough with the County Auditor and not included in such extension agreement with the holders of outstanding warrants shall be certified by the said city, village or borough to said County Auditor and extended by him upon the tax roll in the manner originally provided for the collection of said assessments.

The passage of such a resolution by the city, village or borough extending the time of payment of such warrants and the consent to such extension of time of payment by the owners of said warrants shall take the place of and have the effect of invalidating any resolutions theretofore passed for the collection of any unpaid installments

of said assessments not yet extended and placed upon the tax roll against the property affected by said improvement, and shall also cure any irregularities in the proceedings of the council of said city, village or borough, or in the official acts of said council, or of the County Auditor, affecting the collection of said unextended portions of said assessments.

In the event the owners of 75% or more of outstanding warrants shall file their consent to the postponement of the payment of said assessments as provided in said resolution, the council of said city, village or borough may, by resolution, authorize the issuance of new warrants to such owners, payable out of the sewer fund, to conform to the terms of said resolution, which said new warrants may be exchanged for existing warrants held by said warrant-holders; but such new warrants shall not place any greater obligation upon or liability against said city, village or borough than existed under the original warrants; and there shall be printed or stamped upon the face of such new warrants the following language: "This warrant is issued in lieu of an original warrant of the same number, series and amount, and in no way increases, enlarges or extends the obligation of the municipality."

Approved April 1, 1933.

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#### CHAPTER 139—S. F. No. 1570

*An act to exempt from taxation certain motor vehicles destroyed by fire.*

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

Section 1. **Certain motor vehicles exempted from taxation.**—That where a motor vehicle has been totally and permanently destroyed by fire between the dates of January 1st, 1933 and February 15th, 1933, or between the same dates in any year hereafter and shall not have been used upon the public streets or highways of this state during such period, then such motor vehicle shall be exempted from tax under the provisions of Mason's Minnesota Statutes of 1927, Section 2690, and acts amendatory thereof, upon the satisfactory proof of such facts to the registrar of the Motor Vehicle Registration Department.

Approved April 1, 1933.