

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.