

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

Section 1. **"Soldier's Rest" created.**—That Mason's Minnesota Statutes of 1927, Section 764, be and the same hereby is amended so as to read as follows:

"Any plot of ground secured as herein provided and designated as a "Soldiers Rest" shall be used exclusively for the interment of deceased, indigent, active or discharged soldiers, sailors, marines and war nurses of the United States of America, without charge for space therein."

Approved April 20, 1933.

CHAPTER 337—S. F. No. 1711

An act postponing the sale to 1935 under default judgments for real estate taxes for 1931, and providing for payment of the 1931 taxes in installments without penalties or interest in certain cases, also providing for defenses to such taxes.

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

Section 1. **Tax sale for 1931 taxes deferred.**—No sale under any judgment entered on default of answer against real estate for taxes levied and assessed against the same for the year 1931 shall be had prior to the second Monday in May, 1935.

Any defense or objection to the taxes assessed against any parcel of land for the year 1931 shall be determined on answer interposed to the list of delinquent taxes published in the year 1933 in the manner provided by Section 2116, Mason's Minnesota Statutes of 1927 but not otherwise, and the judgment entered thereon shall have the same force and effect, and a sale and all subsequent proceedings shall be had thereon in all respects the same as on any judgment for real estate taxes under existing laws.

Sec. 2. **May be paid in installments.**—During the year 1933 the county auditor and/or treasurer is hereby authorized and directed to accept in full payment of any real estate taxes levied and assessed for the year 1931, whether such taxes have attached to a tax judgment sale to the state for prior taxes or not to which no defense or objection as hereinbefore provided shall have been interposed, the face amount thereof as originally levied and assessed without penalty or interest. During said year said taxes may be paid, and the county auditor and/or treasurer is hereby authorized

and directed to accept payment thereof, in installments of not less than twenty-five per cent of the original amount of said taxes. The official receiving payment of any installments of said taxes shall issue and deliver to the person making the payments a proper receipt therefor, and a receipt in full when final payment is made. All partial payments of such taxes whether made before or after entry of judgment shall be certified by the county auditor to the clerk of the district court and entries thereof made on the delinquent tax list or in the real estate tax judgment book, in the manner as is provided by law, and the judgment shall be reduced accordingly.

Sec. 3. Penalties and interest.—In case more than 50 per cent of said real estate taxes to which no defense or objection as hereinbefore provided shall have been interposed shall remain unpaid on January 1, 1934, the amount remaining due shall be subject to and there shall be charged thereon and thereafter collected a penalty of 10 per cent, together with interest from January 1, 1934, at the rate of 10 per cent per annum, but in case 50 per cent or more of such taxes shall be paid on or before January 1, 1934, the remainder thereof shall not be subject to penalty or interest, except as herein-after provided. Any such taxes remaining unpaid on January 1, 1934, may be paid, and the county auditor and/or treasurer is hereby authorized and directed to accept payment thereof any time prior to the tax judgment sale, in installments of not less than twenty-five per cent of the original amount, provided that there shall be included and paid with the first installment all penalties, if any, and interest then accrued, and with each subsequent installment all interest then accrued; provided that upon any of such original taxes remaining unpaid January 1, 1935, upon which no penalty accrued on January 1, 1934, there shall be charged a penalty of ten per cent and interest thereon after said date at the rate of ten per cent per annum.

Sec. 4. Sale to be held in May, 1935.—At the regular delinquent real estate tax sale to be held on the second Monday in May, 1935 there shall be sold by the County Auditor, in addition to all other parcels of land then required by law to be sold, all parcels of land against which default judgment has been entered for the taxes, or any part thereof, levied and assessed for the year 1931, and which taxes then remain unpaid, together with interest and penalties as provided by this act.

Sec. 5. Penalties and interest heretofore made to be refunded.—In the event any penalty or interest on the 1931 real estate taxes payable in 1932 shall have been paid, whether such taxes have attached to a tax judgment sale to the state for prior taxes or not the amount of such penalty and interest so paid shall be refunded to the person paying the same upon application to the

County Auditor and due proof of payment and identity of the person making the application; provided, however, that the warrant issued by the County Auditor therefor shall be valid only in payment of 1931 or 1932 taxes paid in 1933 on any parcel of land in the same county, which fact shall be stamped on its face and the same shall be accepted by the County Treasurer for that purpose only, when properly endorsed.

Sec. 6. **Taxes to include assessments.**—That the term "taxes" as referred to in this chapter shall include such assessments as have been certified to the County Auditor for collection and included in such taxes for the year 1931, but penalties and interest added to such assessments prior to the same being certified to the County Auditor shall not be abated or cancelled by this act.

Sec. 7. **Law repealed.**—That Chapter 98, Laws of 1935, be and the same hereby is repealed.

Sec. 8. This Act shall take effect and be in force from and after its passage.

Approved April 20, 1933.

CHAPTER 338—S. F. No. 1703

An act authorizing the county board of any county in this state, now or hereafter having over 200,000 and less than 240,000 inhabitants, and having at any time an assessed valuation of all taxable real and personal property, including money and credits, of less than \$350,000,000, that has heretofore been authorized to issue and sell its poor fund relief and poor fund funding bonds under Chapter 43, Laws 1933, as amended by Chapter 131, Laws 1933, at a price not below the par value thereof, to sell any of said bonds below the face or par value thereof but not at a price that will produce or cost said county to exceed six per cent interest thereon per annum, and legalizing all acts heretofore performed in attempting to sell any of such bonds.

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

Section 1. **Bonds for poor relief authorized.**—That the county board of any county in this state, now or hereafter having over 200,000 and less than 240,000 inhabitants, and having at any time an assessed valuation of all taxable real and personal property, including money and credits of less than \$350,000,000, that has here-