

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 **Law repealed.**—That Chapter 98, Laws of 1935, be and the same hereby is repealed.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

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#### 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-

tofore 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, in an amount not exceeding \$1,500,000 with a maximum interest rate on said bonds not exceeding four and three-fourths per cent, per annum, payable semi-annually, is hereby authorized and empowered to sell below the face or par value thereof, any or all of said bonds which remain unsold at the time of the taking effect of this act; but none of said bonds shall be sold at a price which will produce or cost said county to exceed six per cent interest per annum, payable semi-annually, computed according to standard basis interest rate tables. The interest rate fixed in said bonds shall be four and three-fourths per cent per annum, payable semi-annually, and any sale thereof shall be made upon competitive bids as provided in chapter 43, Laws 1933, as amended by chapter 131, Laws 1933.

Sec. 2. **Acts validated.**—That any and all acts and things heretofore done by the county board of any such county or any of such county officers, in connection with preparing to sell said bonds, are hereby legalized and declared valid in all respects.

Approved April 20, 1933.

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#### CHAPTER 339—H. F. No. 1695

*An act relating to the granting of relief in certain cases during the emergency declared to exist, from inequitable foreclosure of mortgages on real estate and execution sales of real estate and for postponing certain sales and for extending the periods of redemption from certain others; and relating to the jurisdiction and procedure for such relief and for the right to possession during the extended period, and for limiting the right to maintain actions for deficiency judgments, and for extending the expiration of certain periods of redemption to 30 days after the passage of this act.*

Whereas, the severe financial and economic depression existing for several years past has resulted in extremely low prices for the products of the farms and the factories, a great amount of unemployment, an almost complete lack of credit for farmers, business men and property owners and a general and extreme stagnation of business, agriculture and industry, and

Whereas, many owners of real property, by reason of said conditions, are unable, and it is believed, will for some time be unable