

elected, nor to retired supreme court, or district court judges and commissioners, but shall apply to all judges who shall be elected or appointed hereafter and to incumbent judges who shall be re-elected hereafter prior to June 30, 1935; provided, however, that such incumbent judges may voluntarily reduce their own salaries by 20% and that such action shall not be construed to be a violation of the corrupt practices act.

Sec. 38. This act shall take effect and be in force from and after its passage.

Approved April 22, 1933.

CHAPTER 414—H. F. No.1241 .

An act relating to taxes and tax sales and the discharge and assignment of and redemption from taxes held by the State in certain cases and amending Mason's Minnesota Statutes of 1927, Section 2139 as amended by Laws 1929, Chapter 415, and Laws 1931, Chapter 129; and relating to and extending the period of redemption of lands sold for the taxes for the year 1926 and of lands sold for the taxes for the year 1927 pursuant to Laws 1927, Chapter 119.

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

Section 1. **Unredeemed lands—conduct of sale.**—That Mason's Minnesota Statutes of 1927, Section 2139 as amended by Laws 1929, Chapter 415, and Laws 1931, Chapter 129, be amended to read as follows:

2139. Subd. (a). Such sale shall be conducted by the county auditor. Each parcel shall be sold to the highest cash bidder therefor but not for a less sum than the aggregate taxes, penalties, interest and costs charges against it, unless the cash value thereof fairly determined by the county board and approved by the Minnesota Tax Commission shall be less than such aggregate, in which case the value so fixed and approved shall be the minimum price for which such property may be so sold. The rights of the purchaser at such sale shall be subject to the rights of any purchaser and of the state or its assignee by virtue of any delinquent tax sale held in 1928 or any subsequent year, and of any subsequent delinquent taxes attaching thereto or required to be paid in case of redemption therefrom.

Subd. (b). Provided that at such sale to be commenced on the second Monday of August, 1933, if there be no bidders for the same for the amounts as hereinbefore authorized, any such parcels coming within the following classifications may be disposed of for cash only, *and without regard to the determination of value by the county board or Minnesota Tax Commission*, for not less than the following amounts: (1) all parcels bid in for the state for taxes for the year 1922, or prior years, for one-fifth of the total taxes remaining unpaid for 1925 and prior years as originally assessed; (a) all parcels, not in such first class, but bid in for the state for taxes for the year 1924 or prior years, for one-third of the total taxes remaining unpaid for 1925 and prior years, as originally assessed; and (3) all parcels, not in such first or second class, but bid in for the state for taxes for the year 1925 or prior years, for one-half of the total taxes remaining unpaid for 1925 and prior years, as originally assessed.

Subd. (c). Provided, further, that where any parcel subject to sale under the provisions of this section and sections 2138 and 2140, contains as a part of said tax the full amount or a portion of the lien for the construction of any county or judicial ditch, or the full amount or a portion of any special assessment for local improvements levied under municipal authority the county board; in case of such ditch lien, or the governing body of the municipality, in case of such special assessment, may, by ordinance or resolution, determine and fix the minimum amount of such ditch lien or assessment to be included in addition to the amounts hereinbefore provided as the minimum for which any such parcel may be sold; provided that the resolution of the county board shall be adopted or a copy of such resolution or ordinance of the municipality describing each tract and fixing each such minimum amount shall be served upon the county auditor at least 30 days before the date of sale; provided, further, that if such resolution of the county board be not adopted, or if such governing body of any such municipality fails to cause to be certified to said county auditor, at least 30 days before such date of sale, the minimum amount of such assessment to be included with the other taxes on any parcel, said county auditor shall include such ditch lien or special assessment with the other taxes on said parcel, to be sold on the same basis as the other taxes thereon. Provided, the minimum amounts of ditch liens or assessments to be so included in the sale of lands within the Red Lake Game Preserve shall be the full amounts of such ditch liens and assessments.

Subd. (d). The purchaser shall forthwith pay the amount of his bid to the county treasurer, and the officer conducting the sale shall give to him a certificate in a form prescribed by the Attorney

General, in which shall be set forth the name of the purchaser, a description of the land sold, the price paid and the date and place of sale. The auditor and treasurer of the county shall attend such sale, the former to make a record of all sales thereat, and the latter to receive all moneys paid on account thereof. The proceeds of the sale of any parcel of land at any such sale, for whatever amount sold, shall be distributed among the taxing districts interested in the taxes and assessments on said parcel at the date of such sale, in the proportions of their respective interests; provided that the provisions of this section as to the amount of any ditch lien or special assessment which shall be included in the minimum cash amount for which any parcel may be sold shall also fix the amount applicable to such ditch lien or special assessment in the distribution of the proceeds of such sale.

Subd. (e) Provided, by resolution of the county board, adopted at least 30 days before the commencement of the sale, any parcel of land which, since the accrual of the unpaid taxes and assessments thereon, has produced a yield or income or had an actual use, of value exceeding the amount of such taxes and assessments as originally extended, may be excluded from the sale.

Subd. (f) Any purchaser at such sale may, within ten days following his purchase, discharge the taxes and assessments against such parcel for 1926 and subsequent years, if delinquent and held by the state, *if title to such parcel has not vested or been perfected in the state*, or secure an assignment thereof upon the payment of a fractional part of the taxes for such years, as originally assessed, equal to the fractional part of the taxes for the years prior to 1926 against such property required to be paid by such purchaser at such sale, and by paying the same proportion of the ditch liens or special assessments against such property collectible with the taxes for 1926 and subsequent years that he was required to pay at such forfeited sale for ditch liens or special assessments collectible with the taxes for 1925 or prior years."

That Laws 1931, Chapter 129, Section 2, be amended to read as follows:

"Section 2. Subd. (a) In the event that there are no taxes for 1925 or prior years delinquent and held by the state against any parcel of land but the taxes for 1926 or any part thereof are delinquent and held by the state, *and the title to such parcel has not vested or been perfected in the state*, the county auditor and treasurer of each county are hereby authorized and directed to certify and accept in full payment and discharge of all taxes and assessments and interest and penalties thereon against such parcel or for

an assignment thereof, an amount equal to *one-half* of the total taxes and assessments against it, as originally assessed and taxed.

. Subd. (b) In the event that the taxes of 1926 and all prior years against any parcel of land have been paid, or sold or assigned to a purchaser other than the state, but the taxes for 1927 or 1928, or any part thereof remain delinquent and held by the state, the county auditor and treasurer are authorized and directed to accept in full payment and discharge of all taxes and assessments and interest and penalties thereon, or for an assignment thereof, an amount equal to *three-fifths* of such taxes and assessments as originally assessed and taxed, without penalty or interest. *In the event that the taxes for 1928 and all prior years against any parcel of land have been paid, or sold or assigned to a purchaser other than the state, but the taxes for 1929 or 1930 or any part thereof remain delinquent and held by the state, the county auditor and treasurer are authorized and directed to accept in full payment and discharge of all taxes and assessments and interest and penalties thereon, or for an assignment thereof, an amount equal to four-fifths of such taxes and assessments, as originally assessed and taxed.*

Subd. (c) The authority of the county auditor and treasurer to accept payment of such taxes or assessments or to assign the same under the terms set forth in this section shall exist only where such payment or assignment is made on or prior to December 31st, 1934.

Subd. (d) The authority granted to the county auditor and treasurer by this Act to accept payment, waive penalties or interest, or to assign taxes at the rates provided for in this section shall not exist before July 1st, 1933, and, if before that date the county board as to general taxes or ditch or road liens, or the governing body of the town or municipality interested, as to other special assessments, shall have adopted a resolution, and filed a certified copy thereof with the county auditor, fixing a minimum amount of such taxes, liens or assessments or accrued interest and penalties which shall be accepted, the terms of such resolution shall control with respect thereto."

Sec. 2. Period of redemption extended.—*The period of redemption of lands sold for the year 1926, and of lands sold for the taxes for the year 1927, pursuant to the provisions of Laws 1927, Chapter 119, which were bid in for the State and have not been assigned, is hereby extended to seven (7) years from the date of sale.*

Sec. 3. Amount required to redeem in certain cases.—In case payment of any taxes is made prior to January 1, 1934 on any parcel of land in accordance with the provisions contained in Section 1 of this Act then and in such cases the County Auditor and County Treasurer are hereby authorized and directed to accept in full payment and discharge of all taxes and assessments, and interest and penalties thereon 90% of the amount which would otherwise be required to be paid under the provisions of this Act.

Approved April 22, 1933.

CHAPTER 415—H. F. No. 1253

An act relating to the financial affairs of certain villages having a population of more than 2500 and less than 3000 and an assessed valuation of taxable property (exclusive of moneys and credits) of more than \$4,000,000, more than 70% of which assessed valuation consists of iron ore; including and prescribing penalties for violation of its provisions and legalizing certain warrants.

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

Section 1. Application of act.—This Act shall apply to all villages in the State which adopt the provisions of this Act by a unanimous vote of the council prior to December 31, 1933, and which have a population of more than 2500 and less than 3000 and an assessed valuation of taxable property (exclusive of moneys and credits) of more than \$4,000,000 more than 70% of which assessed valuation consists of iron ore. For the purposes of this Act the population shall be determined by the last federal census taken prior to the passage hereof, and the valuation shall be that used as a basis for spreading the 1932 taxes.

Sec. 2. To be on cash basis after January 1, 1934.—That from and after January 1, 1934, no such village shall draw or issue any order or warrant against any of its funds until there is sufficient money in such fund to pay the same, together with the warrants and orders previously issued against said fund.

Sec. 3. May not incur indebtedness in excess of income.—Whenever from and after January 1, 1934, the expenses and obligations incurred chargeable to any particular fund of such village in any calendar year are sufficient to absorb 90% of the entire amount of the tax levy payable in that year, including such amount