

*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.

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#### 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

as may remain in the fund from the levy of any prior year or years, no officer, board or official body of such village shall have the power, and no power shall exist, to create any additional indebtedness (save as the remaining ten per cent of said tax levy is collected) which shall be a charge against such village, but such additional indebtedness attempted to be created shall be a personal claim against the officer or members of the municipal board or body voting for or attempting to create the same; and in no event shall any officer, board or official body of such village have the power, and no power shall exist, to create any indebtedness which shall be a charge against the village, in excess of the tax levy payable in that year for the use of the particular department, board or official body, less the amount required to be paid each year therefrom on bonds herein authorized and interest accruing thereon.

Sec. 4. **May issue certificates of indebtedness.**—At any time after the annual tax levy has been certified to the county auditor, and not earlier than October 10th in any year, the governing body of such village may for the purpose of the succeeding year, by resolution, issue and sell as many certificates of indebtedness as may be needed in anticipation of the collection of taxes so levied for any fund named in said tax levy for the purpose of raising money for any such fund, but no certificate shall be issued for any of said separate funds exceeding 50 per cent of the amount named in said tax levy, as spread by the county auditor, to be collected for the use and benefit of said fund, and no certificate shall be issued to become due and payable later than December 31st of the year succeeding the year in which said tax levy, certified to the county auditor as aforesaid, was made, and said certificates shall not be sold for less than par and accrued interest and shall not bear a greater rate of interest than 6% per annum; each certificate shall state upon its face for which fund the proceeds of said certificate shall be used, the total amount of said certificates so issued, and the whole amount embraced in said tax levy for that particular purpose. They shall be numbered consecutively and be in the denominations of \$100 or a multiple thereof and may have interest coupons attached and shall be otherwise of such form and terms and be made payable at such place as will best aid in their negotiation, and the proceeds of the tax assessed and collected as aforesaid on account of such fund, and the faith and credit of such village shall be irrevocably pledged for the redemption of the certificates so issued. Such certificates shall be paid from the money derived from the levy for the year against which such certificates were issued. The money derived from the sale of said certificates shall be credited to such fund or funds for the calendar year immediately succeeding the making of such levy, and shall not be used

or spent until such succeeding year. No certificates for any year shall be issued until all certificates for prior years have been paid, nor shall any certificate be extended; provided that money derived from the sale of certificates for any one year may, if necessary, be used to redeem unpaid certificates issued in a prior year.

**Sec. 5. Shall remain on cash basis.**—From and after January 1, 1934, such village shall be deemed for all purposes to be on a cash basis and shall thereafter remain on a cash basis. All taxes levied in 1933 shall be considered as the tax revenues for the year 1934, and thereafter in any such village taxes shall be levied as now provided by law not later than October of each year, but for the succeeding year.

**Sec. 6. May issue bonds to fund indebtedness.**—If any such village prior to January 1, 1933, has incurred by proper authority a valid indebtedness, excluding bonds in excess of its cash on hand, such village may, for the purpose only of paying and discharging such valid indebtedness and interest thereon, issue its bonds in the manner now provided by law, except that such bonds may be issued on a vote of the Council thereof without a vote of the electors; provided that if any moneys received from taxes levied in 1932 and payable in 1933, or income from local sources received since January 1, 1933, have been used prior to the issuance of bonds authorized by this Act for the retirement of indebtedness existing on January 1, 1933 and interest thereon, such bond issue may include the amount of such payments for the purpose of reimbursing the funds from which such moneys were paid.

**Sec. 7. Tax levy to retire bonds.**—The village council of any village issuing bonds pursuant to the authority of this Act shall, before the issuance thereof, by resolution provide for a levy for each year until the principal and interest are paid in full, of a direct annual tax in an amount sufficient to pay the principal and interest thereon when and as such principal and interest become due. Such tax levy shall be irrevocable until all of such bonds are paid. Such annual tax for the payment of such bonds shall be within existing per capita limitations upon tax levies applicable to such village and shall be derived from two sources: (a) 27% of the amount necessary to pay said bonds and interest, and no more, shall be levied as a special tax in addition to the annual tax levy for general corporation and library purposes, water, light, heat and building commission purposes, and any other special taxes which may be levied annually as provided by law; and (b) 73% of the amount necessary to pay said bonds and interest shall be raised and obtained from the annual tax levies made by said Village for general corporation and library purposes, water, light, power and

building commission purposes for each year, until all of said bonds are paid, in the same ratio as the tax levy for paying 73% of the bonds and interest payable in any one year bears to the total annual maximum tax levy that could be made for general corporation and library purposes, water, light, power and building commission purposes for said year.

**Sec. 8. Departments or boards shall not exceed limit.**—Whenever any department, board or commission of such village having the power to expend money which shall not have been provided by law with a special tax levy, such department, board or commission shall not during any year contract any indebtedness or incur any pecuniary liability which shall be in excess of the sum that may be allotted to its department for said year by the Village Council. The Village Council shall by resolution prior to February 1 each year, set aside for each such department, board or commission such sum as it deems necessary and adequate for the proper operation thereof, subject, however, to amendments of such resolution thereafter as necessity may require.

**Sec. 9. Village recorder to keep record.**—The Village Recorder shall keep a record showing accurately the amount allotted to each board or governing body for the calendar year, and the amounts incurred and expended from time to time by the Village Council and each department of such village. A record of expenditures for the Village Council and all its departments shall be presented to and examined at a regular meeting once each month by the Village Council and shall show the true condition of affairs at the date of such meeting.

**Sec. 10. Warrants and order legalized.**—In the event that any such village, prior to the passage of this Act, issued its warrants or orders against any of its funds, which warrants or orders were outstanding and unpaid at the time of the passage of this Act, the said warrants and orders are hereby in all respects legalized.

**Sec. 11. Violations—penalties.**—Any member of the Village Council or other governing body or board, or other village officer or employe, knowingly participating in and authorizing any violation of this Act shall be guilty of a misdemeanor punishable by a fine not exceeding \$100.00 or by imprisonment in the County Jail not exceeding three months for each offense. Every contract attempted to be 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 regard to any obligation thereby sought to be imposed upon the village. No claim therefor shall be allowed

by the Village Council nor any governing board; nor shall the Village Recorder or any other village or department officer or employe issue or execute, nor shall the Village Treasurer pay, any warrant or certificate of indebtedness issued on account thereof. Each member of the Village Council or any village board or other village officer or employe participating in or authorizing any violation of this Act shall be individually liable to the village or to any other person for any damages caused thereby. Each member of the Village Council or Village Board present at a meeting of the board or council when any action is taken with reference to paying money or incurring indebtedness or entering into any contract shall be deemed to have participated in and authorized the same unless he shall have caused his dissent therefrom to be entered upon the minutes of the meeting. Any member of the village council or governing board knowingly participating in or authorizing any violation of this Act shall be liable to suspension from office. Any vacancy created thereby shall be filled according to law.

Sec. 12. **To continue under provisions of act.**—When a village has once come under the provisions of this Act it shall continue under its provisions notwithstanding any subsequent change in assessed valuation or population.

Sec. 13. **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. 14. This Act shall take effect and be in force from and after its passage, and all Acts and parts of Acts inconsistent herewith; provided that the funding of the indebtedness existing on January 1, 1933 in any such village is a necessary step in the working out of this law and if any village hereunder shall be unable to sell its bonds prior to January 1, 1934, this Act shall not take effect therein.

Approved April 22, 1933.

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#### CHAPTER 416—H. F. No. 1255

*An act relating to labor disputes and to define and limit the jurisdiction of the courts to issue any restraining order or temporary or permanent injunction in such cases.*