

federal census, and consisting of not less than thirty-five nor more than forty-five congressional townships, shall, and hereby is authorized to, fix the salaries of the county auditor, county treasurer, judge of probate, register of deeds, clerk of the district court, county attorney, superintendent of schools and sheriff of such county at not more than thirty-five hundred dollars per year.

Sec. 2. **Fees to be paid into general revenue fund.**—The fees of such offices shall not be made a part of or an addition to such salaries or compensation of such officers, but shall be paid into the general revenue fund of such county at the end of each calendar month.

Sec. 3. **County Board to fix salaries at April session.**—The county board of each such county shall fix such salaries by resolution at its regular session in April of each general election year in which said offices, or either of them, will be filled, and such salaries so fixed shall not be changed during the term of office of such officers, or officer; provided, however, that such county board shall not be authorized to fix or change the salary of any such officer during the term of office to which such officer has been elected prior to the passage of this act.

Sec. 4. **Inconsistent acts repealed.**—All acts or parts of acts inconsistent herewith are hereby repealed.

Sec. 5. This act shall take effect and be in force from and after its passage.

Approved March 20, 1933.

CHAPTER 97—S. F. No. 727

An act relating to the foreclosure of mortgages by testamentary trustees and guardians.

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

Section 1. **Trustees and Guardians may foreclose mortgages.**—A testamentary trustee or guardian shall have all the powers and rights as set forth in Mason's Minnesota Statutes for 1927, Sections 8799 and 8800, to foreclose a mortgage.

Approved March 20, 1933.

CHAPTER 98—S. F. No. 738

An act relating to delinquent real estate taxes payable in 1932 postponing the sale on account thereof to the year 1935.

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

Section 1. Sale of lands for 1931 taxes in May, 1935.—No sale of any parcel of land on which the taxes levied and assessed for the year 1931 are delinquent, and for the collection of which taxes proceedings have been commenced pursuant to the statutes of this State relative to the collection of delinquent real estate taxes, shall be had under any judgment entered in any such proceedings prior to the second Monday in May, 1935.

Sec. 2. May pay 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 the face amount thereof as originally levied and assessed, without penalty, interest or costs. During said year said taxes may be paid, and the county auditor and/or treasurer is hereby authorized and directed to accept payment of the same in installments of not less than one-fourth of the original amount of said taxes. The official receiving payment of any installment of said taxes shall issue and deliver to the person making the payment a proper receipt therefor, and a receipt in full when final payment is made; provided that any defense or objection to the taxes as 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 law, and any judgment entered thereon shall be enforced by sale in the year 1935 as provided in this act, subject to all the provisions of this act in respect to payment by installments and without penalty or interest save as provided in this act.

Sec. 3. May be paid before or after entry of judgment.—Said taxes may be paid as provided in Section 2 either before or after entry of the tax judgment. All partial payments of such taxes, whether made before or after entry of such 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 same manner as is provided by law in case of judgment of delinquent real estate taxes in full and the judgment shall be reduced accordingly.

Sec. 4. Penalties and interest.—In case more than fifty per cent of said real estate taxes upon any parcel of land 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 ten per cent, together with interest from January 1, 1934, at the rate of ten per cent per annum, but in case fifty 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. 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. 5. Sale to be held second Monday 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 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. 6. Refundment of penalties heretofore paid.—In the event any penalty or interest on the 1931 real estate taxes payable in 1932 shall have been paid, 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 by 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. 7. Application.—Except as herein provided, nothing contained in this act shall be construed to in anywise alter, modify, amend or repeal any provision of the statutes of this state relating to penalties and interest on or the collection of delinquent real estate taxes.

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

Approved March 20, 1933.