

*commissioner of highways for carrying out the provisions of this act.*

*Any person violating the provisions of this act shall be deemed guilty of a misdemeanor.*

*Provided, however, that as to motor trucks used for the transportation of inflammable liquids, only two such flares or signals need be used, and provided further that no lighted flare shall be placed nearer than 150 feet from a truck used to carry inflammable liquids."*

Approved January 24, 1936.

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#### CHAPTER 72—H. F. No. 191.

*An act relating to the confession of judgment for delinquent taxes and providing for the payment of certain taxes in installments.*

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

**Section 1. Delinquent taxes may be paid in installments.—**Delinquent taxes upon any parcel of real estate for 1933 and prior years, which, prior to the adoption of this act, have been bid in for and held by the state and not assigned by it, together with taxes for the year 1934, which, on the first Monday in January, 1936, attached to a judgment then held by the state for taxes for prior years, may be composed into one item or amount by confession of judgment for the entire amount of all such taxes and costs, excluding penalties and interest, as hereinafter provided.

The owner of any such parcel, or any person to whom the right to pay taxes has been given by statute, mortgage or other agreement, may, on or before November 1, 1937, make and file with the clerk of the district court of the county wherein said parcel is located a written offer to pay the current taxes each year before they become delinquent, or within 30 days after the entry of final judgment in proceedings to contest such taxes under Laws 1935, Chapter 300, and confess judgment for the amount of such delinquent taxes and costs, but excluding penalties and interest, as certified by the county auditor, and shall thereby waive all irregularities in connection with the tax proceedings affecting such parcel and any

defense or objection which he may have thereto, and shall thereby waive the requirement of any notice of default in the payment of any installment or interest to become due pursuant to the composite judgment to be so entered, and shall tender therewith one-tenth of the amount of such delinquent taxes and costs, and agree therein to pay the balance in nine equal annual installments, with interest at the rate of four per cent per annum payable annually, on the installments remaining unpaid from time to time, on or before the anniversary date of such judgment, which offer shall be substantially as follows:

"To the clerk of the district court of \_\_\_\_\_ county, I, \_\_\_\_\_, owner of the following described parcel of real estate situate in \_\_\_\_\_ county, Minnesota, to-wit: \_\_\_\_\_, upon which there are delinquent taxes for the year 1933 and prior years, which said taxes have been bid in for the state and not assigned by it, as follows: (here insert year of delinquency and the total amount of delinquent taxes and costs, exclusive of penalties and interest); do hereby offer to confess judgment in the sum of \$\_\_\_\_\_, including taxes for the year 1934, which, on the first Monday in January, 1936, attached to the judgment held by the state for taxes for prior years, and hereby waive all irregularities in the tax proceedings affecting such taxes and any defense or objections which I may have thereto, and direct judgment to be entered for the amount hereby confessed, less the sum of \$\_\_\_\_\_ hereby tendered, being one-tenth of the amount of said taxes and costs. I agree to pay the balance of said judgment in nine equal annual installments, with interest at the rate of four per cent per annum, payable annually, on the installments remaining unpaid from time to time, said installments and interest to be paid on or before the respective anniversary dates of said judgment and current taxes each year before they become delinquent, or within 30 days after the entry of final judgment in proceedings to contest such taxes under Laws 1935, Chapter 300.

Dated this \_\_\_\_\_, 19\_\_\_\_\_.

At the time of filing such offer he shall pay any 1934 taxes which, on the first Monday in January, 1936, had not attached to a judgment for prior years, and any subsequent delinquent taxes, with accrued interest, penalties, and costs.

Upon the filing of said offer and payment of the sums here-

in required, the said clerk is hereby directed to enter judgment in accordance with said offer.

Upon entry of said judgment, the clerk shall make and file with the county auditor of said county a certified copy of said judgment and shall make and file with the county treasurer a like certified copy thereof, and deliver to the treasurer the initial payment received by him. The judgment so rendered shall not constitute a personal judgment against the party or parties therein and shall be a judgment in rem.

**Sec. 2. Penalties and interest may be waived.**—Upon the entry of said judgment, all the accrued penalties and interest on the taxes embraced within said judgment shall be waived, and further proceedings shall be suspended on any judgment for taxes embraced in said confessed judgment as long as no default exists. Upon the payment in full of the amounts required to be paid under the confessed judgment the original judgment shall be satisfied.

**Sec. 3. Receipts.**—The county auditor's statement and county treasurer's receipt issued for payment of a deferred installment, as herein provided for, shall not read for any specific year's taxes, but shall read for partial or full release of judgment, as the case may be, and shall show the year that such judgment was entered. In distributing the taxes collected in this manner, the county auditor shall apply the same in the inverse order to that in which such taxes were levied. A duplicate county treasurer's receipt for payment of a deferred installment, as hereinafter provided, shall be delivered to the clerk of the district court, and the clerk of the district court shall credit the amount so paid upon the judgment entered.

**Sec. 4. Fees for certified copies of judgments and releases.**—The fees to be paid the clerk of the district court for certified copies of the judgment shall be 50 cents for each judgment and 15 cents each for the entry and full or partial release of judgment which shall be paid for by the party or parties making such confession of judgment.

**Sec. 5. Application of act.**—Laws 1935, Chapter 278, shall remain in full force and effect save and except wherein an applicant takes advantage of the provisions of this act. In the event of default occurring in the payments to be made under any confessed judgment entered pursuant hereto, the penalties and interest waived under the terms of section 2

hereof shall be reinstated and the lands described in such confessed judgment shall thereupon be subject to forfeiture according to Laws 1935, Chapter 278.

**Sec. 6. Provisions severable.**—If any section or part of this act shall be declared to be unconstitutional or invalid for any reason, the remainder of this act shall not be affected thereby.

Approved January 24, 1936.

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#### CHAPTER 73—H. F. No. 197.

*An act to validate the satisfactions of certain mortgages heretofore made.*

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

**Section 1. Satisfactions validated.**—All mortgages of real estate satisfied by the mortgagee or the assignee of such mortgagee, where the mortgagee or the assignee of the mortgagee was a co-partnership and where the satisfaction of the mortgage was made by one of the co-partners for and on behalf of such co-partnership, and where such mortgage has outlawed, are hereby validated and legalized, and such satisfactions are hereby made valid to the extent of the interest described in and satisfied by such instrument.

**Sec. 2. Not to affect pending actions.**—Nothing herein contained shall affect any action now pending to determine the validity of any instrument validated hereby.

Approved January 24, 1936.

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#### CHAPTER 74—H. F. No. 209.

*An act authorizing the governing body of any city of the first class in the state to reimburse the parents for the cost of hospital, medical and burial services for a child whose life has been taken by burns as the result of acts of the agents, servants or officials of any such city in the performance of a governmental function.*