

(b) That his failure to pay the taxes for said years 1928 and 1929 upon such tract was due to his being misled by the error of the assessing officers; as set forth in Sub-section (a) of this section, and that had it not been for such error he would have paid the taxes for said years upon such tract.

(c) He shall accompany such affidavit with a certificate of the County Auditor to the fact that such error had been made by the assessing officers.

(d) In cases under this section it shall not be necessary that the application be accompanied by certificate or receipt showing the payment of taxes for any subsequent years against said tract prior to forfeiture.

Section 5. **Same.**—Such former owner may also re-purchase such land from the State by the payment of all taxes and assessments delinquent against said property as of the last day of the period of redemption plus the 1936 taxes and current assessments, if instead of establishing the conditions set forth in Section 1, Sub-section (a) thereof, or Section 4 hereof, he shall establish by affidavit accompanying his application that

(a) He has constructed a new building or buildings upon such premises since the first of January, 1937.

(b) He believed he had until November 1st, 1937 to confess judgment for such delinquent taxes and to pay them.

(c) He was not in fact personally served with a notice of the expiration of the period of redemption.

(d) The sheriff's return does not show service upon him of the notice of the expiration of redemption.

(e) In cases under this section, it shall not be necessary that the application be accompanied by a certificate or receipt showing the payment of taxes for any subsequent years against said tract prior to forfeiture.

Section 6. This act shall take effect from and after its adoption and approval.

Approved April 26, 1937.

---

#### CHAPTER 486—H. F. No. 243

*An act to amend Extra Session Laws 1935-36, Chapter 72, Section 1, 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. **Law amended.**—That Extra Session Laws 1935-36, Chapter 72, Section 1, be amended so as to read as follows:

Section 1. **Payment of delinquent taxes in installments.**—Delinquent taxes upon any parcel of real estate for 1934 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 1935, and prior years upon which judgment has been entered, prior to the adoption of this act 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: *provided that no such taxes upon lands classified for assessment at an assessed value exceeding 40% of the full and true value, shall be composed into any such judgment or be payable in the manner provided by this act.*

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, 1938, 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 requirements 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 1935, and prior years, 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 \$....., 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 1936 taxes which, on the first Monday in January, 1937, 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 herein required, the said clerk is hereby directed to enter judgment in accordance with said offer.

Upon the 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.

Approved April 26, 1937.

#### CHAPTER 487—S. F. No. 279

*An act to amend Mason's Minnesota Statutes of 1927, Sections 8075 and 8065; and to define the status of conditions, rights to re-enter for condition broken, and possibilities of reverter, attached to or created by a grant or conveyance of land; and limiting the life of covenants, conditions, and restrictions, so attached or created, and the time within which rights to re-enter or to repossess land for breaches of conditions subsequent may be asserted.*

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