

**Section 1. Not to refill bottles.**—It shall be unlawful for any person to sell, offer for sale or keep for sale intoxicating liquors in any package or intoxicating liquor bottle which has been refilled or partly refilled.

**Sec. 2. Not to dilute or tamper with original package.**—It shall be unlawful for any person holding an intoxicating liquor license, directly or through any agent, employee or other person, to dilute or in any manner tamper with the contents of any original package or bottle so as to change its composition or alcoholic content while in said original package or bottle; and possession on the licensed premises by any licensee of any intoxicating liquor in the original package or bottle, differing in composition or alcoholic content from such liquor when received from the manufacturer or wholesaler from whom it was purchased, shall be prima facie evidence that the contents of said original package or bottle has been diluted, changed or tampered with.

**Sec. 3. Violation a gross misdemeanor.**—Any person who violates the provisions of this act, as provided in sections 1 and 2, shall be guilty of a gross misdemeanor.

Approved February 21, 1941.

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#### CHAPTER 17—H. F. No. 420

*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. Confession of judgment for delinquent taxes.**—Delinquent taxes upon any parcel of real estate for 1938 and prior years, which have been bid in for and are held by the state and not assigned by it, together with taxes for the year 1939, which shall have become attached to a prior judgment, or delinquent taxes upon any parcel of real estate upon which a prior judgment for taxes as heretofore been declared void by a court of competent jurisdiction and upon which a new judgment for delinquent taxes shall have been entered in 1941, and which shall have been bid in for and shall be held by the state and not assigned by it, may be composed into one item or amount by confession of judgment prior to December 1, 1941, for the entire amount of all such taxes and costs, excluding penalties and interest, and thereafter, until

December 1, 1942, for the entire amount of all such taxes and costs, excluding the regular penalties and interest, but plus a penalty of ten (10) per cent of the amount of such taxes as originally assessed, as hereinafter provided: provided that no such taxes upon lands classified for assessment at an assessed value exceeding 40 per cent 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 make and file with the county auditor 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, as amended by Laws 1937, Chapter 483, and agree to confess judgment for the amount of such delinquent taxes, costs and penalty, if any, as hereinbefore provided, as determined 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, costs, and penalty, if any, and agree therein to pay the balance in nine equal annual installments, with interest at the rate of five per cent per annum, payable annually, on installments remaining unpaid from time to time, on or before October 31 of each year following the year in which judgment was confessed, 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 ....., and prior years, as follows: (here insert year of delinquency and the total amount of delinquent taxes, costs, and penalty, if any,) 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, costs, and penalty, if any. I agree to pay the balance of said judgment in nine equal annual installments, with interest at the rate of five 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 October 31 of each year following the year in which this judgment is confessed 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, as amended by Laws 1937, Chapter 483.

Dated this ....., 19.....”

At the time of such offer he shall pay any delinquent taxes which have not attached to a judgment for prior years, with accrued interest, penalties and costs.

Upon the receipt of said offer and payment of the sums herein required, the said auditor shall note the same upon his records and shall forthwith file said offer and confession of judgment with the clerk of the district court of the county who is hereby directed to enter judgment in accordance with said offer.

The auditor shall immediately 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 waived.**—Upon the entry of said judgment, all the accrued penalties and interest on the taxes embraced within said judgment shall be waived, except as herein provided, 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. County Auditor shall give notice.**—The county auditor shall give notice by mail not later than September 30 of each year to the person or persons making such confession of judgment at the address given therein of the payment due under the confession on the following October 31. Failure to send or receive the notice shall not operate to postpone any payment or excuse any default under the confession of judgment.

**Sec. 4. Form of statement and receipt.**—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. All penalties and interest collected under the provisions of this act shall be apportioned by the county auditor in accordance with Mason's Minnesota Statutes of 1927, Sections 2086 and 2087. A duplicate 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. 5. Fees for entry of judgment.**—The party or parties making such confession of judgment shall pay the county auditor a fee of 50 cents and a fee of 50 cents to the clerk of the court for entry of judgment and 15 cents for each full or partial release thereof, which shall be collected by the county auditor; provided, however, that in counties where said fees would revert to the County Revenue Fund under existing laws, the County Auditor may use said fees for the purchase of supplies necessary to carry out the provisions of this act or for additional clerk hire in his office.

**Sec. 6. Application of act—default—penalties and interest reinstated.**—This act shall not apply to any parcel of land which has become or hereafter may become the absolute property of the state in fee or in trust under the provisions of any law declaring a forfeiture of lands to the state for taxes. Failure to make any payment required by the confessed judgment within sixty days from the date on which payment was due shall constitute a default. 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 the provisions of law applicable thereto.

**Sec. 7. Not to make more than one confession of judgment.**—Not more than one confession of judgment and agreement to pay in installments under this or any prior law affecting the same taxes or any portion thereof may be made by or on behalf of any owner of any particular right, title, interest in, or lien upon, any given parcel of land, his heirs, representatives or assigns.

**Sec. 8. 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 February 21, 1941.