

any, and stating that he is in the military service of the United States, the branch of the service, the date of enlistment or induction, and that he desires to retain his rights under the confession of judgment. If the affidavit is filed within the time herein limited, the confession of judgment shall remain in full force and effect, notwithstanding any default thereunder, for the period of such person's military service and six months after his discharge therefrom. Provided, however, if he fails to pay all delinquent installments and all taxes required to be paid pursuant to the terms of the confession of judgment, unless payment thereof is extended by compliance with the provisions of Laws 1943, Chapter 641, Sections 7, 8 and 9, within six months after his discharge, then the confession of judgment may be cancelled and terminated as provided by law.

Approved March 21, 1945.

CHAPTER 121—S. F. No. 334

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; taxes paid in installments. Subdivision 1. Delinquent taxes upon any parcel of real estate which have been bid in for and are held by the state and not assigned by it, may be composed into one item or amount by confession of judgment at any time prior to the forfeiture of such parcel of land to the state for taxes, for the aggregate amount of all such taxes, costs, penalties and interest accrued against said parcel, as hereinafter provided; provided that no such taxes upon lands classified for assessment at an assessed value exceeding 40 percent of the full and true value, shall be composed into any such judgment or be payable in the manner provided by this act.

Subd. 2. 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 Minnesota Statutes 1941, Sections 278.01 to 278.13, inclusive, and agree to confess judgment for the amount of such delinquent taxes, costs, interest and penalty, 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, penalty and interest, and agree therein to pay the balance in nine equal annual installments, with interest at the rate of four percent per annum, payable annually, on installments remaining unpaid from time to time, on or before December 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, interest and penalty) 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, penalty and interest; I agree to pay the balance of said judgment in nine equal, annual installments, with interest at the rate of four percent per annum, payable annually, on the installments remaining unpaid from time to time, said installments and interest to be paid on or before December 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 Minnesota Statutes 1941, Sections 278.01 to 278.13, inclusive.

Dated this _____, 19_____."

Subd. 3. 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 con-

fession of judgment with the clerk of the district court of the county who is hereby directed to enter judgment in accordance with said offer.

Subd. 4. 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. Judgment entry. Upon the entry of said judgment, all the 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, except the then current taxes not yet delinquent, the original judgment shall be satisfied.

Sec. 3. Notice. The county auditor shall give notice by mail not later than November 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 December 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. 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 Minnesota Statutes 1941, Sections 276.13 and 276.14. 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. 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, how-

ever; 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. 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 60 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 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. Limitation. Not more than two confessions of judgment and agreement to pay in installments under this 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.

Approved March 22, 1945.

CHAPTER 122—H. F. No. 55

An act relating to discrimination in the purchase of farm products, and amending Minnesota Statutes 1941, Section 17.15.

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

Section 1. Minnesota Statutes 1941, Section 17.15, is amended to read:

“17.15. **Discrimination prohibited.** Any person engaged in the business of buying any farm products for manufacture or sale thereof, who shall discriminate between different sections, localities, communities, cities, or villages, or between persons in the same community, in this state, by purchasing