

dressed to such officer, his surety or sureties, or the agent or attorney of such sureties, respectively, and directed to the respective postoffices where said surety or sureties, or agent or attorney, may reside, if known, but a failure to make such examination or to give notice or mail such statement shall not discharge the surety or sureties upon such bond.

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved April 25th 1895.

## CHAPTER 127.

H. F. No 348.

*An act to amend an act entitled "An act to authorize reassessments for local improvements," being chapter two hundred and six (206) of the general laws of Minnesota for the year 1893.*

Reassessment-  
for local im-  
provements.

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

SECTION 1. That section two (2) of chapter two hundred and six (206) of the general laws of the state of Minnesota for the year eighteen hundred and ninety-three (1893), be and the same is hereby amended by inserting after the words "already undertaken" in the second (2nd) and third (3rd) lines of said section the words "at the time of making such assessment."

Certain amend-  
ments.

SEC. 2. That section eight (8) of said chapter two hundred and six (206) of the general laws of the state of Minnesota for the year eighteen hundred and ninety-three (1893), be and the same is hereby amended by striking out the following words at the end of said section; "Said assessment shall be further enforced and collected in the same manner as other assessments made by said municipal corporation are enforced and collected."

Same

SEC. 3. That said chapter two hundred and six (206) of the general laws of the state of Minnesota for the year eighteen hundred and ninety-three (1893), be and the same is hereby amended by adding thereto the following sections;

"Sec. 10. As soon as the said assessment roll shall be confirmed the clerk of said court shall prepare and deliver to the comptroller of said municipal corporation, or if said municipal corporation shall not have a comptroller, to the clerk, a certified copy of said assessment roll and of the order confirming the same, which the said comp-

Assessment  
roll.

troller, or if there is no comptroller, said clerk, shall record in a book to be kept by him in his office, and after recording the same he shall deliver the said certified copy of said assessment roll to the treasurer of said municipal corporation, and it shall be the duty of said comptroller, or if there is no comptroller of said clerk, without any order or direction in the premises, within ten (10) days to publish a notice to all parties interested in said assessment in the official paper of said municipal corporation stating therein that said certified copy of said assessment roll has been delivered by him to the treasurer, briefly describing its nature, and that the amount assessed against each lot or parcel of land can be ascertained at the office of said treasurer that the assessment is due and payable at the office of said treasurer, and if paid within thirty (30) days from the date of the last publication of said notice there will be allowed a deduction of ten (10) per cent of the amount of said assessment. If not paid within such period of thirty (30) days and the same shall be paid before the first (1st) day of October next ensuing and not more than six (6) months after the expiration of such period of thirty (30) days then there shall be allowed a deduction of five (5) per cent of said assessment. Said notice shall be published at least once in each week for three (3) successive weeks. Any person paying his assessment within the said thirty (30) days shall be entitled to a deduction therefrom of ten (10) per cent of the amount thereof. And any person paying his assessment after said period of thirty (30) days and before the first (1st) day of October next ensuing and not more than six (6) months after the expiration of said period of thirty (30) days shall be entitled to a deduction therefor of five (5) per cent of the amount thereof, and the treasurer is hereby authorized to make and allow said deduction.

Upon presentation to the comptroller or if there is no comptroller to the clerk, of the treasurer's receipt for the assessment against any lot or parcel of land contained in said assessment roll, he shall countersign the same and it shall become and hereby is made his duty to mark 'canceled' the assessment on his books opposite the description in said receipt."

"Sec. 11. After the expiration of said period of thirty (30) days from the date of the last publication of said notice the ten (10) per cent deduction as aforesaid shall not be allowed and the said treasurer shall forthwith return to said comptroller, or if there is no comptroller to said clerk, said certified copy of said assessment roll, having compared the same with his duplicate receipts on file in said comptroller's office or if there is no comp-

When payable.

Deductions.

Assessment roll returned to comptroller, marked "paid" or "delinquent."

troller, in said clerk's office, and written opposite the amount of each assessment so received for, the word 'Paid' and the number of the treasurer's receipt given in discharge of such assessment, and each lot or parcel of land against which said assessment remains unpaid shall forthwith be deemed delinquent."

"Sec. 12. On the first (1st) day of October next after the expiration of said thirty (30) days the comptroller, or if there is no comptroller the clerk, shall certify to the county auditor the amount of said assessment on each lot or parcel of land against which said assessment remains unpaid, as a special tax on said property, and the said auditor on receipt thereof shall enter and carry out the same upon the proper tax list for that year, and said assessment shall thereupon be collected and payment thereof enforced the same as other taxes on real estate are collected and enforced, and when collected, paid over "to the treasurer of said municipal corporation."

Unpaid assessments filed with county auditor for taxation.

Sec. 13. At any time before said first (1st) day of October next after the expiration of said thirty (30) days the comptroller, or if there is no comptroller the clerk, shall upon the application of the owner of any lot or parcel of land against which said assessment remains delinquent, divide the whole amount of such assessment against said lot or parcel of land, into not more than five (5) equal installments but no installment shall be less than ten (10) dollars, the first (1st) installment to be thereafter due and payable on the first (1st) day of October of the next succeeding year, the second (2nd) installment on the first (1st) day of October of the second (2nd) succeeding year, the third (3rd) installment on the first (1st) day of October of the third (3rd) succeeding year, and so on.

May be paid in five annual installments.

Each of such deferred installments shall bear interest at the rate of eight (8) per cent per annum from the time when said assessment has been so divided by said city comptroller.

After any assessment has been so divided as aforesaid, the comptroller, or if there is no comptroller the clerk, shall not certify the whole thereof to the county auditor as hereinbefore provided, but shall within ten (10) days after the first (1st) day of October in each year certify to the county auditor the installment of said assessment which is payable upon said first (1st) day of October, and which has not been paid, with interest thereon and on all the subsequent installments as aforesaid, as a special tax on said property, and the said auditor on receipt thereof shall enter and carry out the same upon the proper tax list for that year, and the same shall

Unpaid installments to be certified to county auditor for taxation.

thereupon be collected and payment thereof enforced the same as other taxes on real estate are collected and enforced and when collected, paid over to the treasurer of said municipal corporation.

The common council of said municipal corporation, if they shall deem it expedient, may by resolution divide the amount of the assessments for any improvement which have been so divided into installments as aforesaid, into such sums and amounts as they shall deem most advisable and order the issuing of certificates representing such sums, which shall entitle the holder thereof to demand and receive from the said municipal corporation upon surrender of said certificates to its treasurer on or after the time limited for their payment, the sum of money mentioned to be paid therein, with interest to the date limited for their payment. The rate of interest to be mentioned in said certificates shall not exceed eight (8) per cent per annum.

If the said installments are divided into sums as aforesaid the said certificates shall be numbered from one (1) to the number ordered issued inclusive, and the installments be represented by number on the certificate; the common council may however, cause one certificate to be issued representing each installment.

The certificate shall be substantially in the following form;

Form of certificate.

Public improvement certificate of .....  
(name of municipal corporation.)

Installment No..... Certificate No.....  
Amount ..... Date .....

To whom it may concern;

This is to certify that the sum of..... dollars has been duly assessed against the lots and parcels of land mentioned in the assessment roll for the improvement of..... street (avenue or alley as the case may be) in said..... (name of municipal corporation) which said assessment is a valid and subsisting lien and charge against the lots, pieces and parcels of land therein mentioned and described, and that the said sum has been divided into installments; that this certificate represents the sum of..... dollars of installment No..... which is due and payable to said..... (name of municipal corporation) out of the property pledged by law for its payment on or before the first (1st) day of October 18....., and is issued pursuant to the provisions of an act of the legislature of the state of Minnesota, entitled "An act to authorize reassessments for local improvements by cities and to legalize certain of such assessments" approved March twenty-ninth (29th) eighteen

hundred and ninety-three (1893), and the acts amendatory thereof, and the said.....  
 (name of municipal corporation) hereby guarantees to the holder of this certificate that it will cause to be collected the said assessment and will pay upon surrender of this certificate to its treasurer at.....  
 on the first day of July 18....., the sum of \$..... with interest thereon from the date hereof to the time mentioned herein for payment at the rate of..... percent per annum.

In testimony whereof the said .....  
 (name of municipal corporation) has caused this certificate to be signed by its mayor and attested by its clerk, and its corporate seal affixed hereto, this.....  
 day of ..... A. D. 18....."

(Seal.)

Each certificate shall be made payable on the first (1st) day of July following the first (1st) day of October on which the installments on which the certificate is issued become due and payable. This certificate shall be signed by the mayor and clerk, and countersigned by the comptroller if there is a comptroller, and shall have attached thereto the corporate seal of said municipal corporation.

The amount of such certificates shall not be regarded as a part of the debt of said municipal corporation within the meaning of the limit provided for in the charter of said municipal corporation beyond which said municipal corporation shall not be authorized to issue its bonds, or to contract debts.

The common council of said municipal corporation may sell and assign said certificates at a price not less than their par value and apply the proceeds thereof to the payment of the cost of the improvement or other purpose for which they were respectively issued; or may in their description transfer said certificates at their par value direct to contractors in payment of the contract price for the improvement, or other purpose to which they are respectively applicable.

Certificates  
may be sold.

The comptroller, or if there is no comptroller the clerk, of said, municipal corporation shall keep in his office in a book to be provided for that purpose, a correct record of all certificates issued pursuant to the provisions of this chapter; the said book to be properly ruled and headed so as to show a substantial description and history of each certificate including date, number and amount, on what improvement issued, when and to whom sold, or assigned, and at what price, with space for writing final disposition of the same."

Payment and  
cancellation.

"Sec. 14. Any owner or party interested in any piece or parcel of land against which said assessment is levied, may pay the full amount, or any part thereof, with interest thereon at the rate hereinbefore provided to the date of payment to the treasurer of said municipal corporation at any time before the first Monday in January following the date on which the delinquent assessment or any installment thereof is certified to the county auditor, and said treasurer shall thereupon give his receipt in duplicate for the same, which shall be sufficient authority upon presentation to the comptroller, or if there is no comptroller to the clerk, for the cancellation of said assessment, or of so much thereof as has been paid. Upon the presentation of said receipt the comptroller, or if there is no comptroller the clerk, shall cancel the same or so much thereof as has been paid on his books and on said certified copy of said assessment roll, and if the same has been certified to the county auditor, he shall certify said payment to said county auditor, who shall cancel the same, or so much thereof as has been paid, on his books, and from and after that time the lien on said land shall cease to the amount of such payment.

After the first Monday in January following the date on which said delinquent assessments, or any installment thereof, have been certified to the county auditor, the same must be paid to the county treasurer, who shall give his receipt therefor in duplicate, which shall be sufficient authority for the county auditor to cancel the same.

Upon the presentation of such receipt the county auditor shall cancel the same, or so much thereof as has been paid, on his books, and from and after that time the lien on said land shall cease to the amount of such payment.

Applicable to  
prior assess-  
ments—when.

The county auditor shall not issue his certificate that taxes are paid on any piece or parcel of land upon which any such assessment has been certified to him, until such assessment, interest and penalties thereon have been paid and canceled as aforesaid."

"Sec. 15. This act shall extend and apply to all assessments heretofore made by any municipal corporation which has, subsequent to the time of making said assessment been annexed to another municipal corporation, and the municipal corporation to which such annexation has been made shall as the successor of said municipal corporation so annexed, institute and conduct the proceedings for the making, enforcing and collecting of such reassessment, as provided in this act."

SEC. 4. This act shall take effect and be in force from and after its passage.

Approved April 25th, 1895.

CHAPTER 128. C. 128 05 : 76 S. F. No. 212.

95 C 128  
90 - 0

An act to amend chapter 204 of the general laws of 1893, entitled "An act to grant additional powers to cities of the state of Minnesota and to empower such cities to issue their bonds for certain purposes therein mentioned," approved April 12th, 1893.

City bonds.

95 c 128  
83 - 10

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

SECTION 1. That chapter two hundred four of the general laws of eighteen hundred ninety-three entitled "An act to grant additional powers to cities of the state of Minnesota and to empower such cities to issue their bonds for certain purposes therein mentioned," approved April 12th, eighteen hundred ninety-three be and the same is hereby amended by adding to section one of said chapter the following paragraph:

"Fifth. School bonds which may be issued for the purpose of purchasing real estate for school purposes, and for the purpose of constructing, erecting, improving, repairing, furnishing, equipping and maintaining school houses.

School bonds.

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved March 12th, 1895.

CHAPTER 129. S. F. No. 251.

An act to amend section one (1) of chapter one hundred and forty-eight (148) of the general laws of 1893 relating to municipal bonds.

95 C 129  
163 - 01

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

SECTION 1. That section one (1) of chapter one hundred and forty-eight (148) of the general laws of one thousand eight hundred and ninety-three (1893) be and the same is hereby amended so as to read as follows:

Section 1. That any county, town, city school district or village in this state that has heretofore issued bonds purporting to have been issued for any purpose

Refunding municipal bonds.