

SEC. 3. This act shall take effect and be in force from and after its passage.

Approved April 25th 1895.

95 C 235  
99 - 128

CHAPTER 235.

H. F. No. 457.

*An act for the levy and collection of special assessments in cities having a population of less than twenty-five thousand (25,000) inhabitants, and to provide for the payment in installments of assessments for local improvements, and to issue bonds or certificates of indebtedness for the amount of such installments.*

Assessments for local improvements.

95 C 235  
101-M - 481  
112-NW 868

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

SECTION 1. That any city within this state having a population of less than twenty-five thousand (25,000) inhabitants, as determined by the national or state census next preceding the making any assessment such as hereinafter mentioned and whether organized and existing under a general or special law in addition to any powers that now are or hereafter may be by law conferred upon it relating to the levy or collection of special assessments upon property abutting upon or benefited by any public improvement made within any such city shall have power and authority by a majority vote of the city council of any such city, to provide by ordinance, by-law or resolution, that any such assessment or any part thereof may be paid in annual installments of any number, not exceeding ten (10), with interest upon such deferred installments payable annually at a rate not exceeding six (6) per centum per annum.

Cities of less than 25,000.

May authorize payment in installments.

SEC. 2. That when any such improvement shall be fully completed the city council of any such city shall proceed to determine upon what real property the cost of such improvement or any part thereof shall be assessed, and shall make and levy an assessment to defray such cost, which assessment shall distinctly describe each tract or parcel of land included in such assessment and the amount assessed against each such tract or parcel. Such assessment may be substantially in the following form, viz.:

Method of assessment.

"The city council of the city of..... doth hereby assess and levy upon and against the several lots and parcels of land below described and situate in said city, the respective sums of money set opposite each such lot or parcel."

This assessment is made to defray the cost and expense of ..... along ..... street from ..... street to ..... street in said city.

Said lots or parcels of land abutting upon such improvement are assessed upon the basis of ..... per foot front, and said lots not abutting upon but benefited by such improvement upon the basis of ..... per foot front.

Name of Owner, if Known	Description of Land.	Lot...	Blk...	Abutting or benefited.	Am't.	
					\$	c

Done at a meeting of said city council, held this ..... day of ..... A. D. ....

Attest: ..... Mayor.

..... City Clerk.

How distributed.

SEC. 3. If any such assessment be made wholly upon lands abutting upon such improvement the same shall be an equal sum per foot front for each and every foot of land abutting upon the street, alley or public ground within which such improvement shall be made. If such assessment be made in part upon the lands abutting upon such street, alley or public ground, and in part upon lands not so abutting but which shall be by such council determined to be benefited by such improvement, then the portion of the cost of such improvement assessed upon such abutting lands shall be an equal sum per foot front for each and every foot so abutting, and the portion of such cost so assessed upon such non-abutting lands shall be an equal sum per foot front of such non-abutting lands which by said council shall be determined to be in the same class. In all cases in which any lot or tract of land abutting upon any street, alley or public ground shall have been once assessed as an abutting lot or tract for the purpose of paying the cost of any sewer constructed in any such street, alley or public ground it shall not be again assessed for the purpose of paying the cost of constructing any sewer in any other or different street, alley or public ground.

Resolution authorizing installments.

SEC. 4. When such assessment is completed the city council shall by resolution determine the number of annual installments, if any, in which such assessment may be paid, which resolution shall form a part of such assessment and shall be substantially in the form following, to-wit:

Resolved, that each and every of the respective sums so as aforesaid assessed upon the tracts or lots of land above respectively described may be paid in ..... equal annual installments with interest thereon payable annually at the rate of ..... per centum per annum until paid.

The city clerk or other like officer of any such city, shall within ten (10) days after the making of any such assessment, cause a copy thereof, and of such resolution, to be published once in the official paper of such city, together with a notice, to such copy attached and signed by such clerk or other like officer, that the owner or any person interested therein, or having a lien upon any tract or parcel of land in such assessment described, may, at his election pay the sum assessed against such tract or parcel in one sum and at one time instead of in the installments, in and by such resolution provided.

Any person electing so to pay in one payment, as a condition precedent to the exercise of such right, and within ten (10) days after the publication of such notice shall file a notice of such his election in the office of such clerk or other like officer. Such clerk or other like officer shall within five (5) days after the expiration of said last named period of ten (10) days make and file in the office of the county auditor of the proper county a certified copy of such assessment and resolution, and shall also make and attach thereto a tabulated statement containing a description of each and every tract or parcel of land described in such assessment, and the amount of principal and interest of such assessment which will become due upon each and every such tract or lot during each and every year in which any installments of such assessment will become due. Upon the filing of such copy of such assessment and resolution in the office of said county auditor the amount assessed upon each and every tract or lot of land in such assessment described shall forthwith be and become a first lien upon such tract or lot, which lien shall continue until such assessment be fully paid.

Single payment—when.

The county auditor shall on or before the first (1st) day of January next succeeding the filing in his office of such assessment, resolution and tabulated statement, enter upon the tax lists of said county, as a special assessment upon each and every of the tracts or lots in said assessment and statement described the amount set opposite such tract or lot as first becoming due, and on or before the first (1st) day of January in each and every year thereafter until such installments be fully paid he shall in like manner enter upon such tax lists the amount of such installment next to become due.

Assessment to be listed by county auditor

Such assessments shall be collected in the same manner as is or may be provided for the collection of state taxes.

The city clerk, or other like officer, of any such city shall on or before the first (1st) day of October in each and every year file in the office of said county auditor a statement containing a description of each and every tract or lot of land upon which the then next maturing installment of such assessment has not been paid and the amount of principal and interest which will next become due upon such assessment.

Certificates of  
indebtedness—  
bonds.

SEC. 5. That for the purpose of providing funds in advance of the collection of the moneys to be derived from any such assessment, the city council of any such city may from time to time issue the bonds or certificates of indebtedness of such city, to be paid out of the moneys to be collected from any such assessment.

Such bonds or certificates shall bear date of the day when actually issued and delivered, shall be under the corporate seal of such city signed by the mayor and countersigned by the city clerk, or other like officer thereof, in such sums as the city council may from time to time determine not exceeding in the aggregate the amount of such assessment, shall be payable at the office of the city treasurer of such city at such time or times as such council may determine and out of the funds to be derived from the assessment in such bond or certificate specified, with interest payable annually at a rate not exceeding six (6) per centum per annum and shall be payable to order or bearer as by such council determined.

The installments of interest accruing upon any such bonds or certificates shall be evidenced by coupons or orders thereto attached, signed by the mayor and city clerk or other like officers of such city. Such bonds or certificates shall not be sold, negotiated or disposed of by any such city issuing the same, or by the city council thereof at less than the par value thereof.

All moneys collected from any such assessment shall be set apart for, and applied to, the payment of the bonds or certificates issued upon such assessment, and shall not in whole or in part be applied to any other or different use or purpose whatever.

Errors, &c.

SEC. 6. No error or informality in any action taken by any such city in the ordering or making any such improvement, or the levy of making of any such assessment, or the execution, delivery or issue of any such bonds or certificates shall in any manner affect the validity of any such assessment bonds or certificates.

SEC. 7. This act shall take effect and be in force from and after its passage.

Approved April 19th 1895.

95 C 236  
97 - 294  
98-NW 31

CHAPTER 236.

S. F. No. 611.

*An act to authorize the extending of the time of payment of assessments for local improvements by cities, and of the installments of such assessments which have heretofore been divided into installments, and to authorize the issuance of certificates of indebtedness thereon and to provide for the enforcement and collection of the assessments and installments so extended.*

Local improve-  
ment assess-  
ments.

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

SECTION 1. In any city of this state where assessments have heretofore been levied for local improvements on real property fronting upon or benefited by such improvements and such assessments or any of them, or any installments into which such assessments may have been divided so as to become due and payable in successive years, have not been paid when due and payable whether application for judgment has been made or judgment thereon rendered or not, the common council of said city upon the application in writing of any owner or owners of any lot or parcel of land against which any such assessment has been made may by resolution extend the time for the payment of such assessments or installments as to said lot or parcel for a period not to exceed five (5) years.

Extending  
time of pay-  
ment.

Application.

*Provided* however, that the common council of such city shall not have the right to so extend the time for the payment of any assessment or installment on which judgment has been rendered and a sale of the property thereunder had, at which sale said property has been bid in by any person or corporation other than such city or the state or where said property has been bid in at such sale by such city or the state and afterwards assigned to any person or corporation.

*Provided further*, that no such extension of any assessment or installment of an assessment on any lot or parcel of land shall be granted except upon condition that the owner or owners of such lot or parcel shall pay into the city or county treasury all interest and costs thereon up to the time from which such extension is to take effect; and upon the further condition that if judgment has been entered on said assessment or install-