

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-

ment and in said judgment is included also judgment for state, county or other taxes or assessments, the owner or owners of such lot or parcel shall pay so much of said judgment as was entered for such state, county or other taxes or assessments together with all interest, penalties and costs upon the whole of said judgment.

Extending  
time for pay-  
ing install-  
ments.

SEC. 2. If at the time of the making of said application said assessment has already been divided into installments and any of said installments have become due and payable and have not been paid, said common council may extend the time for the payment of any such installment whether application for judgment has been made or judgment thereon rendered or not for a period not to exceed five (5) years from the time said installments so become due and payable and thereafter may upon like application extend the time for the payment of each successive installment into which said assessment has been divided when the same shall become due and payable and shall not be paid for a period not to exceed five (5) years from the time such installment shall become so due and payable.

Each of said installments so extended shall bear interest at the rate of seven (7) per cent per annum from the date when the installment for which said extension was so made became due and payable.

Dividing into  
installments.

SEC. 3. If at the time of the making of such application said assessment has not been divided into installments then the common council of said city shall upon granting such application direct the comptroller or if there is no comptroller the clerk, to divide the whole amount so assessed against any lot or parcel of such owner or owners for any such improvement into not more than five equal installments.

The time for the payment of the same and for the enforcement of the same against the property affected by the assessment to be extended so as to become due and payable as follows:

The first installment on October 1st of the succeeding year, the second installment on October 1st of the second succeeding year, the third installment on October 1st of the third succeeding year and so on.

Each of said extended installments shall bear interest at the rate of seven (7) per cent per annum from the time of the extending and dividing of said assessment into such installments *provided* that no assessment shall be divided so that the amount of any of the installments into which it is divided shall be less than \$10.00.

Proceedings in  
case of default.

SEC. 4. After the time of payment of any such installments has been so extended as aforesaid, or any assessment has been so extended and divided into installments

as aforesaid, if any installment so extended shall not be paid when it becomes due and payable, the comptroller of said city, or if there is no comptroller the clerk, shall on the 5th day of October in each year certify to the county auditor such extended installment which has become due and payable on or before the first day of October in that year and which has not been paid, with interest thereon 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 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 city.

SEC. 5. The common council of said city if they shall deem it expedient may by resolution divide the amount of the installments which have been so extended as aforesaid and which as extended will become due and payable on or before the first day of October in any year, 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 said city 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.

Certificates of sale.

The rate of interest to be mentioned in said certificates shall not exceed seven (7) per cent per annum.

If the amount of said extended installments aforesaid is divided into sums as aforesaid, the said certificates shall be numbered from one to the number ordered issued inclusive, and the extended installment shall be represented by number on the certificate.

The common council may however, cause one certificate to be issued representing the whole amount of the extended installment so becoming due and payable as aforesaid on or before the first day of October in any year.

The certificate shall be substantially in the following form:

Public improvement certificate of.....  
 (name of city) extended installment number.....  
 Certificate number..... Amount..... Date  
 .....

Form of certificate.

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 the city) 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 said sum has been divided into installments; that this certificate represents the sum of ..... dollars of extended installment No....., which is due and payable to said..... (name of city) out of the property pledged by law for its payment on or before the first day of October, 18....., and is issued pursuant to the provisions of an act of the legislature of the state of Minnesota entitled (here insert title of act) approved on the ..... day of ..... 18....., and the said ..... (name of the city) hereby guarantees to the holder of this certificate that it will cause to be collected the said extended installment and will pay upon surrender of this certificate to its treasurer at ..... on the first day of July, 18....., the sum of..... dollars with interest thereon from the date hereof to the time mentioned herein for payment at the rate of ..... per cent per annum.

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

Each certificate shall be made payable on the first day of July following the first day of October on or before which the extended installments on which the certificate is issued become due and payable.

How executed.

Each certificate shall be signed by the mayor and attested by the clerk and countersigned by the comptroller, if there is a comptroller, and shall have attached thereto the corporate seal of said city. The amount of such certificate shall not be regarded as a part of the debt of said city within the meaning of the limit provided for in the charter of said city beyond which said city shall not be authorized to issue its bonds, or to contract debts.

The common council of said city may sell and assign said certificates, at a price not less than their par value and apply the proceeds thereof to the payment, or redemption of any certificates which have been theretofore issued on account of the same improvements or to the payment of the cost of the improvements or other purposes, for which they were respectively issued; or may in their discretion transfer said certificates at their par value direct to contractors in payment of the contract price for the improvements or other purpose to which they are respectively applicable.

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

Record.

SEC. 6. Any owner or party interested in any piece or parcel of land against which said assessment is levied, may pay any extended installments thereof, with interest thereon at the rate hereinbefore provided to the date of payment, to the treasurer of said city at any time before the first Monday in January following the date on which such extended installment may be or has been certified as hereinbefore provided 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 extended installment which has been so paid.

Extending  
installments,  
payment of.

Upon the presentation of said receipt the comptroller, or if there is no comptroller the clerk, shall cancel the same on his books, 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 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 any delinquent extended installment shall 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, upon the presentation thereof to him, to cancel the same, and said county treasurer shall pay over the amount thereof to said city treasurer.

Upon the presentation of such receipt the county auditor shall cancel the same and from and after that time the lien on said land shall cease to the amount of such payment.

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

Lien.

SEC. 7. Any installment, the time of payment of which has been so extended, shall continue to be and shall be and constitute a lien in favor of said city and against each of the lots or parcels of land as to which said extension is granted, for the amount so extended for each lot or parcel and until the same is fully paid.

Validity—estopped.

SEC. 8. When such application for an extension of the time of payment of any assessment or installment of an assessment shall have been made and granted as aforesaid, the owner or owners and his or their heirs, personal representative or assigns, of any lot or parcel of land as to which such an extension has been granted shall be held to have recognized and assented to the validity and regularity of said assessment and of all proceedings had thereon prior to the granting of said application, and shall be thereby forever estopped from denying the validity of said assessment or the amount thereof.

Steps in granting the extension.

SEC. 9. When such application has been granted by the council, the same shall be forwarded to the comptroller, or if there is no comptroller to the clerk, who shall make such extension of the time of payment of such assessment or installment when the conditions have been fully complied with.

If said assessment or installment has prior to the granting of the application for the extension thereof been certified to the county auditor, the comptroller, or if there is no comptroller the clerk, shall make and deliver to the person or persons making said application, a certificate to said county auditor that such extension has been granted upon the conditions hereinbefore prescribed being complied with.

Upon the presentation of said certificate to the county auditor, if judgment has not been entered on said assessment or installment, he shall make an entry on his books containing said assessment or installment opposite to said lot or parcel as to which said extension has been granted that said extension has been granted and said assessment or installment shall thereby be cancelled on his books.

In case of judgment entered.

If judgment has been entered on said assessment or installment said auditor shall make and deliver to the person or persons making application for said extension, a statement showing the amount of the assessment or installment which is to be extended and the amount of all other taxes which are included in said judgment, together with interest, penalties and costs; and such person may present the same to the county treasurer, and pay to him such amount of all other taxes except said assessment or installment, together

with interest, penalties and costs on the whole of said judgment, and said county treasurer shall thereupon give duplicate receipts for such payment, one of which shall be delivered to such person and the other shall be immediately filed with the county auditor by said county treasurer.

Upon the filing of such receipt with the county auditor he shall enter on his books opposite the lot or parcel to which the same applies, the amount paid, and that such extension has been granted as to the assessment or installment, giving the amount of such assessment or installment, and said entry shall be a satisfaction of said judgment.

Upon making any entry of the extension of any assessment or installment the county auditor shall make and forward to said city comptroller, or if there is no comptroller, to the clerk, forthwith a certificate of such entry showing in detail what such entry is, and upon the receipt thereof the city comptroller, or if there is no comptroller the clerk, shall make and enter on his books the extension of the time of payment of such assessment or installment, and shall carry such extended assessment or installment on his books, to be enforced and collected as hereinbefore provided.

SEC. 10. In all cases where proceedings are now pending in any court upon an application for judgment for any assessment, or any installment of any assessment, such assessments, or if the same is divided into installments, each and every of said installments whether now due or hereafter to become due, may be extended at one time in the manner hereinbefore provided, for a period of five years from the date when said assessment became due, or when said installments became due or hereafter become due, and such extension shall operate as a dismissal of said proceedings.

Arresting proceedings for judgment—when.

As soon as such extension is made said comptroller or clerk as the case may be, shall forthwith certify the fact of such extension to the clerk of the court in which such proceedings are pending, and thereupon it shall be the duty of the judge of such court to forthwith enter an order dismissing said proceedings.

SEC. 11. No such extension of the time of payment of any assessment or installment which has heretofore become due and payable shall be granted unless the owner or owners of any lot or parcel of land as to which said extension is desired, shall make application therefor as herein provided within six months after the passage of this act.

Prerequisite for extension.

And no such extension of the time of payment of any installment which shall hereafter become due and pay-

able shall be granted unless the owner or owners of any lot or parcel of land as to which said extension of the time of payment of such installment is desired, shall make application therefor as herein provided within sixty (60) days after said installment shall so become due and payable.

SEC. 12. This act shall take effect and be in force from and after its passage.

Approved April 25th 1895.

S. F. No. 642.

### CHAPTER 237.

*An act to prohibit cities of this state from assessing, levying or collecting frontage water tax upon real estate for a longer period than ten years.*

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

10 years limit  
to water front-  
age tax.

SECTION 1. That no city within this state shall assess, levy, or collect any frontage tax or assessment upon lots or property abutting or bordering upon any water main or water pipes defraying the expense in whole or in part of the construction and maintenance of any system of water works according to the lineal foot of each frontage, for a longer period than ten years from and after the first levy of such tax or assessment.

SEC. 2. All acts and parts of acts inconsistent herewith are hereby repealed.

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

Approved March 30th 1895.

S. F. No. 412.

### CHAPTER 238.

*An act to authorize cities to pay for services performed for such cities.*

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

Paying for ser-  
vices of one  
holding elec-  
tion certificate.

SECTION 1. Whenever any person under and by virtue of a duly issued certificate of election in good faith has performed or shall perform services such as may at the time be authorized by law for any city, the city or common council for such city are hereby authorized and empowered to fix, allow and provide for such compensation therefor as shall not exceed the rate provided by