

CHAPTER 344—S. F. No. 327.

An act to provide for the payment and receipt of taxes on a tract of land less than the whole tract listed for taxation.

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

Section 1. Taxpayer may pay taxes on part of description. —Any person holding an interest in a tract of land which forms a part less than the whole of a tract of land as listed for taxation, including mortgagees, lessees, and others, who by law or contract are required or entitled to pay taxes to protect any right, title, interest claim or lien held by them in, to or upon such tract less than the whole so listed, may pay such portion of the taxes assessed against the whole tract of land as may be determined as the proper proportion of such taxes to be apportioned against the lesser tract by the county auditor after notice to all parties interested given in the manner provided by Section 2146 General Statutes 1913. The County Auditor shall give notice as provided by Section 2146 General Statutes 1913 and not less than 10 days nor more than 20 days after such notice, shall determine the portion of the tax on the whole tract to be charged to such lesser tract, and any person may pay such portion to the County Treasurer, and upon payment to the County Treasurer of the amount so charged to such lesser tract the Treasurer shall give his receipt for the amount so paid and specify the tract so paid on, and enter on his tax list the name of the person who paid such taxes and the tract on which the tax was so paid and report to the Auditor the payment of such taxes on such tract. And thereupon such tract shall be exempt from proceedings to enforce the collection of the tax against the remaining tract upon which such tax has not been paid and the collection of such tax upon the remaining tract upon which the taxes have not been paid shall be proceeded with in the same manner as to such remaining tract as though it were listed as a separate description.

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

Approved April 19, 1923.

CHAPTER 345—S. F. No. 382.

An act to authorize the county boards of the several counties in this state under the conditions named in this act to extend the time of payment on the whole or certain portions of the liens filed in certain ditch proceedings and to issue and sell bonds to refund the bonds issued in such proceedings.

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

Section 1. County board to extend ditch liens in certain cases.—The county boards of the several counties in this state, within their respective jurisdiction, are hereby authorized, upon the filing of a petition as provided in Section 2 of this act, asking for the extension of the time of payment of the whole or certain installments of the ditch lien filed, in any county or judicial ditch proceeding lying wholly or partly within such county, and the publication of the notices and the making of the findings as herein specified to make and cause to be filed and recorded in the office of the county auditor of such county the necessary order directing the extension of the whole or certain portions of the unpaid installments of the ditch lien filed in proceedings to establish and construct any such ditch, in the manner provided in this act.

Sec. 2. Petition to be filed—Notice of hearing.—Upon the filing with the county auditor of any county in this state of a petition by parties owning or having an interest in property that was assessed in any ditch proceedings heretofore conducted wholly within such county either by the county board or district court, or by parties owning land within that portion of a judicial ditch lying within such county, containing the signatures of not less than three parties owning land that was assessed in such proceedings and who reside in such county, and against whose property there remains unpaid portions of such original ditch lien, and giving the number and other necessary designation of said ditch to fully identify the same and setting forth that many of the owners of such land have defaulted in the payment of the installments of principal or interest or are unable to pay such installments or interest, together with any other facts showing the necessity for such extension and petitioning the county board in accordance with the provisions of this act to cause to be extended the whole or certain portions of certain unpaid installments of the ditch lien filed in such proceedings, as shown on the ditch lien record in the office of the county auditor. Thereupon it shall be the duty of such county auditor to call a hearing thereon before the county board of such county at a time not less than 30 nor more than 60 days from the time of filing such petition. Said county auditor is hereby authorized to call a special meeting of said board, if necessary, for such hearing and shall give notice to all parties interested by the publication of a notice of such hearing in the official paper of said county for at least two weeks prior to the date of such hearing, therein stating that such petition has been filed, and giving the number of the ditch or other sufficient description to fully identify such proceedings and further stating the purpose of such hearing and such notice may include one or any number of petitions.

Sec. 3. Hearing—Order for extension.—At the time and place specified in said notice, if it shall appear that a petition in due form as required by this act has been filed and the notice of said hearing duly published, said board shall have jurisdiction of all property described in the ditch lien record referred to in said petition and all parties interested therein or holding any liens or incumbrances thereon and shall have full authority to hear all parties for or against granting such petition and may adjourn said hearing from time to time as they deem proper and if it shall further appear that default has been made in the payment of the interest or principal on the installments due on the ditch lien in said proceedings and many of the parties owning land covered by such ditch lien in said proceedings are unable to pay the installments of principal due or which shall come due, or that the conditions are such that extension of the time of payment of the amounts remaining unpaid on the principal of the ditch lien is necessary to protect the credit of, or prevent loss to, the county, and said board, after full hearing, shall so find, then said board shall have full authority and may by order direct that the payment of the whole or a specified portion of the amount of the several installments of the lien which is payable under the terms of the lien statement and supplemental lien statement, if any, in such proceedings as shown on the auditor's lien record, for any or all of the years 1923, 1924, 1925, 1926 and 1927, or one or more of such years shall be extended for a specified number of years not exceeding ten and direct the county auditor to enter on the ditch lien record of the county a proper notation of such extension showing the portions of the principal of such lien that is so extended and the date to which the said extension is made, provided, the county board may also provide in said order that in the case of the installment of liens which come due November 1, 1922, and which is included in taxes to be collected during the year 1923, any party owning land may pay to the county treasurer at any time before a date fixed in said order a sum equal to the total amount of interest to be collected during 1923, and that upon such payment the payment of said installment payable June 1, 1923, shall be extended for a specified number of years as in the case of other installments, and the county treasurer shall notify the county auditor of all such payments and the county auditor shall enter a proper notation of the extension as hereinbefore provided, the entire unpaid principal of the lien so modified and extended pursuant to this section shall draw interest as though no extension had been made. The certificate of the county auditor that the said petition contains the requisite number of signatures of property owners, together with the resolution of the county board approving said petition, shall be conclusive evidence of the sufficiency thereof.

Sec. 4. County board to issue and sell drainage refunding bonds in certain cases.—In any county where the county board has made an order for the extension of the time of payment of principal of liens in accordance with this act, and where county bonds which have been issued in such drainage proceedings are outstanding, the county board shall have authority at any time after a date seven months prior to the date of maturity of any such outstanding bonds to issue and sell the drainage refunding bonds of the county for the purpose of refunding a like amount of such maturing outstanding bonds in an amount not exceeding the aggregate amount of installments of liens, originally made payable prior to the maturity of such bonds, that have been extended in accordance with this act, less any amount of refunding bonds theretofore issued on account of any such extension. Such refunding bonds shall be in such form, shall bear such rate of interest not exceeding six per cent (6%) per annum, payable semi annually, shall be dated and be payable either in installments or as a whole, at such date as shall be fixed in said resolution not exceeding the longest date of extension of any of said lien installments and shall be signed by the chairman of the county board and countersigned by the county auditor, all as the county board may by resolution direct. All bonds issued pursuant to the provisions of this act shall conform to the requirements of Section 5542 of General Statutes of 1913 and the obligation of the county shall be as therein specified and shall be sold in accordance with Section 1856, General Statutes 1913.

Sec. 5. May issue refunding bonds for more than one ditch in one issue.—When the county board of any county has adopted resolutions extending the time of payment of liens on more than one ditch within the county, and which is authorized by the terms hereof to issue refunding bonds on account of more than one such ditch, it may by resolution authorize the issue and sale of one or more series of refunding bonds of the county in an amount sufficient to cover the aggregate amount which may be required for refunding purposes on account of all or any number of such ditches within a period of seven months from the date of adoption of the resolution authorizing such refunding bonds; in all such cases the resolution shall name the several ditches, portions of which bonded indebtedness are included in such issue and the amount thereof and when said bonds are sold, the proceeds shall be credited to the several ditches in accordance with such resolution. The resolutions authorizing the issuance of any such bonds may recite that the county board has investigated the facts with reference to the establishment of any ditch therein referred to and the issuance of bonds for payment of expenses in connection with the construction thereof, and if the county board in a resolution finds and declares that said ditch

or ditches were legally established and that the bonds for construction thereof were legally issued, then the determination by such resolution shall be conclusive evidence to the purchaser or owner of the refunding bonds therein authorized of the validity of the debts thereby authorized to be refunded, and no purchaser or owner shall be obligated to inquire into the validity of the bonds by such bonds refunded.

Sec. 6. Not to affect existing liens.—In all cases where the county board of any county, under the provisions of this act, has passed a resolution authorizing the extension of the time of payment of one or more installments of any ditch lien or any part thereof or authorize the issuance and sale of bonds to refund any existing bonds or any portion thereof against any ditch rendered necessary by reason of the extension of the time of payments of existing liens, such extension of the time of payments of any ditch liens or the refundment of existing bonds or the sale of new bonds for the purpose of such refundment shall not operate or in any manner be treated as a payment of any existing lien indebtedness against any land described in such proceeding but such lien indebtedness shall continue as though no extension has been made and such land continue subject to all lien indebtedness existing against the same, including costs incurred in proceedings to collect such lien indebtedness, under the tax laws, and shall, for all and every purpose, continue and remain a first lien against said property notwithstanding such extension and notwithstanding the existence or renewal of mortgages or other liens against the same or the execution of new mortgages or liens or the transfer of said property, and the rights of the county to claim a first lien upon such property for the payment of such ditch lien shall continue and exist the same as though no such extension of the ditch lien had been made or bond refundment executed. Provided nothing in this act contained shall prevent the owner of any land from, at any time, paying the total amount of any installment or of any ditch lien and securing the release of his land therefrom in the manner now provided by statute.

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

Approved April 19, 1923.

CHAPTER 346—S. F. No. 446.

An act relating to the reimbursement to counties for moneys expended by them under the provisions of Chapter 254 Laws 1911; Chapter 52 Laws 1915, and Chapter 378 Laws 1921, or through townships, boroughs, villages or cities subsequent to February 1,