

hear such petition without notice and make an order granting such petition and authorizing the commissioner to sell, compound or compromise such debt. Personal property or real estate may be sold on like petition, approval and order, provided, that if a petition for the sale of real estate is presented, the judge may provide that notice of a hearing thereon to the creditors be given by publication in such manner as the judge may deem best.

This act is supplementary and in addition to the provisions of General Statutes 1923, Sections 7689 and 7690, and is for the purpose of making the liquidation of banks and other financial institutions more speedy and economical.

Approved April 6, 1927.

CHAPTER 128—H. F. No. 176

An act relating to powers of county boards and authorizing the levy of an annual tax for the relief of county agricultural societies.

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

Section 1. County Boards to levy tax for relief of agricultural societies.—That in addition to all other powers now or hereafter by law conferred upon county boards, authority hereby is given annually to levy by the unanimous vote of the board a tax of not to exceed one-quarter of a mill upon all property subject to taxation, and from time to time to appropriate and pay over the proceeds of said tax, when collected, to any county agricultural society of its county which is a member of the state agricultural society, to assist such society in paying its financial obligations heretofore incurred. Provided however, this act shall not apply to Counties having authority to levy a greater tax under existing laws.

Sec. 2. This act shall not apply to counties in which there is a city of the first class.

Approved April 8, 1927.

CHAPTER 129—H. F. No. 232

An act amending Sections 3 and 4, Chapter 345, General Laws 1923, relating to extension of time of payment of ditch liens in certain cases.

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

Section 1. Hearing—order of extension.—That section 3, chapter 345, General Laws 1923, be amended to read as follows:

"Section 3. 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 or 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 1927, 1928, 1929, 1930, and 1931, 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, 1926, and which is included in taxes to be collected during the year 1927, 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 1927, and that upon such payment the payment of said installment payable June 1, 1927, 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. 2. County Board to issue and sell drainage refunding bonds in certain cases.—That section 4, chapter 345, General Laws 1923, be amended to read as follows:

"Section 4. 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 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 *chapter 198, General Laws 1925*, and the obligation of the county shall be as therein specified and shall be sold in accordance with section 1943, General Statutes 1923."

Approved April 8, 1927.

CHAPTER 130—H. F. No. 706

An act to provide for an additional judge of the municipal court of the City of Minneapolis.

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

Section 1. Additional judge of municipal court in the City of Minneapolis authorized.—There is hereby established one additional office of Municipal Judge of the Municipal Court for the City of Minneapolis, and in addition to the present