

S. F. No. 442.

## CHAPTER 262.

State conference of charities and corrections.

*An act entitled "An act to authorize boards of county commissioners to be represented at state conference of charities and correction."*

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

SECTION 1. Every board of county commissioners shall have the power to designate annually one of its members to attend the state conference of charities and correction, and shall have the power to appropriate from the county funds to pay the reasonable expense incurred by such commissioner in attending such conference.

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

Approved April 18, 1905.

County delegate.

S. F. No. 356.

## CHAPTER 263.

*An act authorizing village councils to furnish musical entertainments for the public.*

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

SECTION 1. That the village council of any village of this state is hereby authorized to expend an amount not exceeding fifty dollars (\$50) annually for free musical entertainment for the public. The said council is hereby authorized to audit the bills for such expenses and allow an order for the payment of the same.

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

Approved April 18, 1905.

Free musical entertainment in villages.

S. F. No. 448.

## CHAPTER 264.

Settlement and compromise of certain taxes.

*An act to provide for the settlement and compromise of certain taxes and assessments in counties of this state having more than 75,000 inhabitants and less than 150,000 inhabitants.*

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

SECTION 1. In any county in this state now or hereafter having a population of more than 75,000 inhabitants

In counties of over 75,000 and less than 150,000 inhabitants.

and less than 150,000 inhabitants according to the then next preceding state or national census, whenever any vacant or unimproved property in any city thereof has been forfeited to the state for the taxes of the year 1899 or for any prior year or years and not sold or assigned for such taxes to an actual purchaser before the passage of this act, all taxes against the property, together with all unpaid assessments, if any, levied prior to the year 1898, and for which the property covered thereby has not been sold to an actual purchaser, may be settled, compromised and adjusted in the manner and for the amounts in this act provided.

Taxes of 1899 or prior years, and assessments prior to 1898.

SEC. 2. In the case of any such property having against it no assessments, any owner or person otherwise interested therein may make to the board of county commissioners of such county a proposition in writing offering to pay in settlement of all taxes, penalties and costs against such property and still in the state a sum not less than the taxes levied and assessed against the same for the year 1904 multiplied by the number of years for which the same are outstanding and unpaid. In case of any such property having against it any assessments levied prior to the year 1898 for which no sale or assignment has been made to an actual purchaser, any owner or person otherwise interested therein may make a proposition to such board of county commissioners in writing offering to pay in settlement of all taxes and assessments against the property which have not been sold or assigned to an actual purchaser a sum equal to one-half the taxes thereon for the year 1904 multiplied by the number of years for which such taxes are outstanding and unpaid, together with all assessments, penalties and costs levied and assessed for the year 1898 and subsequent years in full and 20% of all assessments levied and assessed prior to the year 1898 without penalties or interest. Any proposition made under the provisions of this section shall be, to entitle the same to consideration, accompanied with an amount of cash or a certified check equal to the amount of the offer.

Conditions, etc.

SEC. 3. When any such offer is made to such board, the board shall consider the same, and if in their judgment the amount of the offer is at least twenty per cent of the actual selling value of the property and the proposed settlement or compromise is for the best interests of such city and county of which facts the resolution of

Offer of settlement made, and accepted.

Co. auditor's approval.

such board reciting the same and the endorsement of his approval by the county auditor of such county upon such offer shall be conclusive evidence, then the county treasurer shall accept the amount so offered in settlement of such taxes and assessments.

Apportionment by Co. auditor.

SEC. 4. Any sums realized from any such settlement shall be apportioned by the county auditor of such county in the following manner: After paying to the state the full amount of the state tax the remaining portion of all taxes paid shall be distributed between the county and its subdivisions in proportion to the amount of their respective levies and the portion realized of and from any assessments shall be paid to the city levying the same.

City comptroller to furnish list of unpaid assessments.

SEC. 5. Upon the request of the county auditor of any such county the comptroller of any city within the same shall furnish a list of the assessments unpaid against any such property not already certified to the office of such county auditor and showing the amount of each such assessment outstanding, the year in which the same was levied, and, in case such assessment was levied during the year 1898 or in any subsequent year, showing the amount required to redeem the same and showing what assessments, if any, have been sold to and are held by actual purchasers.

Within six months.

SEC. 6. The settlement provided for by the terms of this act may be made and accepted at any time within six months from the date of its passage.

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

Approved April 18, 1905.

S. F. No. 444.

## CHAPTER 265.

Education truant officer.

*An act to amend section 1 of chapter 226 of the Laws of 1899 relating to the education of children and providing for truant officers in ungraded schools.*

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

SECTION 1. That section one (1) of chapter 226 of the Laws of 1899 be and the same is hereby amended so as to read as follows:

Attendance at school between ages of 8-18 years.

Section 1. Every parent, guardian or other person who resides in any school district or city, and who has control of any child or children of or between the ages of eight and eighteen years, shall send such child or chil-