

CHAPTER 121—S. F. No. 578

An act to amend Mason's Minnesota Statutes of 1927, Sections 2104 and 2105, as amended by Laws of 1931, Chapter 316, Sections 1 and 2, and to amend Laws of 1931, Chapter 315, Section 1, relating to penalties and interest on real estate taxes.

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

Section 1. **Penalty and interest on real estate taxes.**—That Mason's Minnesota Statutes of 1927, Section 2104, as amended by Laws of 1931, Chapter 316, Section 1, be amended so as to read as follows:

"2104. On June 1 of each year a penalty of *three* per cent shall accrue and thereafter be charged upon all unpaid taxes on real estate on the current lists in the hands of the county treasurer, and thereafter on the first day of each month, up to and including *November* 1 following, an additional penalty of one per cent for each month shall accrue and be charged on all such unpaid taxes. When the taxes against any tract or lot exceed one dollar, one-half thereof may be paid prior to June 1st, and if so paid no penalty shall attach; the remaining one-half shall be paid at any time prior to November 1 following without penalty, but if not so paid then a penalty of eight per cent shall accrue thereon. If one-half of such taxes shall not be paid prior to June 1st the same may be paid at any time prior to November 1st with accrued penalties to the date of payment added, and thereupon no penalty shall attach to the remaining one-half until November 1 following, *provided, also, that the same may be paid in installments as follows: One-fourth thereof prior to April 1st; one-fourth thereof prior to June 1st; one-fourth thereof prior to September 1st; and the remaining one-fourth thereof prior to November 1st, subject to the aforesaid penalties.* Where the taxes delinquent after November 1 against any tract or parcel exceeds \$25.00, the same may be paid in installments of not less than 25 per cent thereof, together with all accrued penalties and costs, up to the time of the next tax judgment sale, and after such payment, penalties, interest and costs shall accrue only on the sum remaining unpaid. Any county treasurer who shall make out and deliver or countersign any receipt for any such taxes without including all of the foregoing penalties therein, shall be liable to the county for the amount of such penalties."

Sec. 2. **Same.**—That Mason's Minnesota Statutes of 1927, Section 2105, as amended by Laws of 1931, Chapter 316, Section 2, be amended so as to read as follows:

"2105. On the first Monday in January of each year the county treasurer shall return the tax lists in his hands to the county

auditor, who shall compare the same with the statements receipted for by the treasurer on file in the auditor's office, and each tract or lot of real property against which the taxes, or any part thereof, remain unpaid, shall be deemed delinquent, and any auditor who shall make out and deliver any statement of delinquent taxes without including therein the penalties imposed by law, and any treasurer who shall receive payment of such taxes without including in such payment all items as shown on the auditor's statement, shall be liable to the county for the amount of any items omitted."

Sec. 3. **Same.**—That Laws of 1931, Chapter 315, Section 1, be amended so as to read as follows:

"Section 1. The rate of interest on delinquent real estate taxes levied in the year 1930 and is hereby fixed at ten per cent per annum *and the rate of interest on delinquent real estate taxes levied in the year 1932 and subsequent years is hereby fixed at eight per cent per annum.* All provisions of law providing for the calculation of interest at any different rate on delinquent taxes in any notice or proceeding in connection with the payment, collection, sale, or assignment of delinquent taxes, or the redemption from such sale or assignment are hereby amended to correspond herewith. Provided, that in calculating such interest for any fractional part of a year *on taxes levied in 1930* it shall be calculated on the basis of five-sixths of one per cent for any month or major fraction thereof, *and in calculating such interest for any fractional part of a year on taxes levied in 1932 and subsequent years it shall be calculated on the basis of two-thirds of one per cent for any month or major fraction thereof.*

Provided; that such interest shall be calculated from the first day of March following the year in which the taxes become due and no interest shall be charged on penalties accrued and only on the amount of taxes and costs authorized by law."

Sec. 4. **Application.**—*The provisions of this Act shall not apply to the taxes levied for a specific year, the time and method of payment of which, or the penalties and interest on which, are provided for or fixed by any other valid Act.*

Approved March 27, 1933.

CHAPTER 122—S. F. No. 142

An act creating a fund for the relief of sick, disabled or retired policemen; creating pensions for disabled or retired policemen and their widows and children under 16 years of age; and for disabled or retired police matrons and their children under