CHAPTER 36—H. F. No. 55

An act providing that personal property taxes payable in the year 1933 shall not become or be deemed delinquent until April 1, 1933.

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

- Section 1. Payment of personal property taxes extended to March 31, 1933.—That all personal property taxes due and payable in the year 1933 shall not become delinquent nor shall any penalty attach to the same until April 1, 1933.
- Sec. 2. Penalty to attach April 1, 1933.—All unpaid personal property taxes due and payable in the year 1933 shall be deemed delinquent on April 1 next after they become due, and thereupon a penalty of ten per cent shall attach and be charged upon all such taxes. That the provisions of this Act shall not apply in any county having an assessed valuation for taxation purposes of over \$250,000,000 and less than \$325,000,000.
- Sec. 3. Effective on passage.—This Act shall take effect and be in force from and after its passage.

Approved February 21, 1933.

CHAPTER 37-H. F. No. 574

An act, entitled: "An act legalizing proceedings heretofore taken by any city of the first class authorizing the issuance of bonds under the provisions of Laws 1919, Chapter 41, and legalizing the proceedings of any such city for the issuance of refunding bonds of any such city heretofore authorized or issued under the charter of such city to pay the principal and interest of bonds heretofore issued under the authority contained in said Laws 1919, Chapter 41."

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

Section 1. Certain proceedings legalized.—In all cases where a city of the first class has heretofore taken any proceedings, pursuant to the authority contained in Laws 1919, Chapter 41, for the issuance of its bonds for the purposes in said act specified, such proceedings and any bonds of such city heretofore issued under the authority of said Laws 1919, Chapter 41, are hereby legalized and declared to be valid and of full force and effect; and any such city heretofore acting through its city council by ordinance adopted by a majority vote of such city council provided for the issuance and