

included within the incorporated limits of said town or city is not connected with said independent or special school district, it shall be lawful to attach the said territory to said independent or special district in the manner hereinafter set forth.

On petition.

SEC. 2. A petition signed by a majority of the resident freeholders who are entitled to vote at school meetings in the territory so to be attached, stating that said petitioners desire to have said territory attached to said independent or special district, shall be presented to the board of trustees or board of education of said independent or special school district, at any regular or special meeting thereof. The territory to be so attached shall be accurately described in said petition.

Notice and hearing.

SEC. 3. Upon the coming in of such a petition, the said board shall fix a time for the hearing of said petition and shall cause notice of said hearing, to be served upon the clerk of each district affected by said proposed change and also to be posted in three conspicuous places in the said territory so to be attached, which notice shall be so served and posted at least ten days before the date fixed for said hearing.

Order to be final.

SEC. 4. At the time fixed for said hearing the said board shall hear all parties interested in the said matter and consider the said petition, and shall enter their order relating to the same, and said order so entered shall be final.

SEC. 5. This act shall take effect and be in force from and after its passage.

Approved March 18, 1897.

H. P. No. 26

## CHAPTER 54.

Assessment and collection of taxes.

*An act to amend section fifteen (15) of chapter two (2) of the general laws of eighteen hundred and eighty-five (1885), the same being an amendment of section sixty-nine (69) of chapter eleven (11) of the general statutes of eighteen hundred and seventy-eight (1878), relating to the assessment and collection of taxes.*

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

Amendment.

SECTION 1. That section fifteen (15) of chapter two (2) of the general laws of Minnesota for the year eighteen hundred and eighty-five (1885), be and the same is hereby amended so as to read as follows:

Sec. 15. On the first day of June of each year a

penalty of ten (10) per cent shall immediately accrue and thereafter be charged upon all unpaid taxes on real estate on the lists in the hands of the county treasurer, and any treasurer who shall make out and deliver any receipt for such taxes without including such penalty therein, and who shall receive payment of such tax without including such penalty therein, shall be liable to the county for the amount of such penalty; *provided*, that if one-half ( $\frac{1}{2}$ ) of the amount of the tax on any real estate shall be paid before the first day of June of each year, then no penalty shall be charged or collected on the one-half ( $\frac{1}{2}$ ) remaining unpaid, *provided*, such one-half ( $\frac{1}{2}$ ) remaining unpaid shall be paid before the first day of November of each year, but if said remaining one-half ( $\frac{1}{2}$ ) of said tax shall not be paid before said first day of November, then a penalty of ten (10) per cent shall immediately accrue, and thereafter be charged upon the one-half ( $\frac{1}{2}$ ) of any such real estate tax remaining unpaid. On the first Monday in January of each year, the county treasurer shall return to the county auditor the several tax lists in his hands, having compared the same with his duplicate receipts on file in the auditor's office, and written opposite the amount of each tax so receipted for, the words "paid in full" or "one-half paid" as the case may be, and the number of the treasurer's receipt or receipts given in discharge of such tax, and each tract or lot of real property against which the taxes or any part thereof remain unpaid shall be deemed delinquent, and thereupon an additional penalty of five (5) per cent on the amount of the original tax remaining unpaid shall immediately accrue, and thereafter be charged upon all such delinquent taxes; and any auditor who shall make out and deliver any statement of delinquent taxes without including the penalties imposed by this section therein, and any treasurer who shall receive payment of such taxes without including such penalties, shall be liable to the county for the amount of such penalties omitted.

SEC. 2. This act shall take effect and be in force from and after January first (1), eighteen hundred and ninety-eight, (1898).

Approved March 18, 1897.

10 % penalty  
after June 1.

Provision for  
one-half pay-  
ment of taxes.

Remaining  
half payment  
before Nov. 1.

Delinquent  
after 1st Mon-  
day in Jan.,  
5 % addition-  
al penalty.