

(100) dollars, or by imprisonment in the county jail not to exceed thirty (30) days.

SEC. 3. This act shall take effect and be in force from and after its passage.

Approved April 13th, 1901.

CHAPTER 314.

H. F. No. 251.

An act for the relief of Jane Ward, and to appropriate money therefor.

Relief of
Jane Ward.

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

SECTION 1. That the sum of one thousand (1,000) dollars be, and the same is hereby, appropriated out of any money in the state treasury not otherwise appropriated, for the relief of Jane Ward, widow, for personal injuries sustained by her son and sole support, Ignatius Ward, while in the performance of his duties as a member of the National Guard of the State of Minnesota, from which injuries said Ignatius Ward died, October fourteenth (14), eighteen hundred and ninety-six (1896).

Provided, that the said Jane Ward shall receive, in lieu of all claims, ten (\$10) dollars per month, payable quarterly, as long as she remains single, or until the above one thousand (\$1,000) dollars shall have been paid to her.

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

Approved April 13, 1901.

CHAPTER 315.

H. F. No. 252.

An act to amend section fifteen (15) of chapter two (2) of the General Laws of Minnesota for the year eighteen hundred eighty-five (1885), as amended by chapter fifty-four (54) of the General Laws of Minnesota for the year eighteen hundred ninety-seven (1897), relating to the assessment and collection of taxes.

Amendment,
Taxes.

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

SECTION 1. That section fifteen (15) of chapter two (2) of the General Laws of Minnesota for the year eighteen hundred eighty-five (1885), as amended by chapter fifty-four (54) of the General Laws of Minnesota, for the year eighteen hundred ninety-seven (1897), be and the same is hereby amended so as to read as follows:

Penalty for
unpaid taxes
June 1st.

One-half
may be paid.
June 1st.

Remaining
half payable
November
1st.

Duties of
treasurer
and auditor.

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*, that if one-half ($\frac{1}{2}$) of said tax is less than one dollar (\$1.00), then the county treasurer shall not accept said one-half ($\frac{1}{2}$) of the amount of said tax, *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 received 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 its passage.

Approved April 13th, 1901.