

S. F. No. 323.

CHAPTER 324.

Real estate
taxes.

An act to amend section fifty-one (51), chapter two (2), General Laws nineteen hundred and two (1902), relating to the distribution of penalties, costs and interest on real estate taxes.

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

SECTION 1. That section fifty-one (51) of chapter two (2) of the General Laws of nineteen hundred and two (1902) be amended so as to read as follows:

Penalty
on special
assessments.

All penalty accruing upon any tax levied by special assessment against any particular tract, block or lot in any incorporated city or village, or in any organized township or borough shall be apportioned to the general revenue fund of the city, village, township or borough where the real estate is situated, and all other penalties, costs and interest collected on real estate taxes shall be apportioned one-half to the county revenue fund and the other half to the school districts of the county in the manner provided for the distribution of other school funds by section thirty-seven hundred and sixty-three (3763) of the General Statutes of eighteen hundred and ninety-four (1894), as amended by chapter forty-nine (49), General Laws of eighteen hundred and ninety-seven (1897).

Distribution.

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

Approved April 21, 1903.