

a state director of physical and health education and training, competent and qualified to, and who shall under the direction of the Commissioner of Education, administer, supervise and direct the program of physical and health education and training, provided for by this act.

Approved April 18, 1923.

CHAPTER 324—H. F. No. 741.

An act to amend section 2092, General Statutes of 1913 relating to delinquent real estate taxes.

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

Section 1. **Penalty on delinquent real estate taxes.**—That Section 2092, General Statutes 1913, be and the same is hereby amended so as to read as follows:

Section 2092. On June 1 of each year a penalty of *five* 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*, and any county treasurer who shall make out and deliver or countersign any receipt for such taxes without including such penalty therein shall be liable to the county for the amount of such penalty: Provided that, when the taxes charged against any tract or lot exceed one dollar, one-half thereof may be paid prior to June 1, whereupon no penalty shall attach to the one-half so paid; and thereupon the remaining one-half may be paid at any time prior to November 1 following, whereupon no penalty shall attach to such remaining one-half; *but should such remaining one-half not be paid prior to November 1, then a penalty of ten per cent shall accrue and be charged thereon.*

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

Approved April 18, 1923.

CHAPTER 325—H. F. No. 878.

An act authorizing all cities and villages of this state to erect, equip and maintain buildings or monuments or parks in recognition of the services performed by soldiers, sailors, marines and war veterans of the United States, and providing for the cost thereof.

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

Section 1. **Cities and villages may erect memorials to war veterans.**—The governing body of any city or village of this

state, however organized, may, after the approval of a majority of the voters of such city or village, voting on the question at a special election called for the purpose, or at a general election or an annual election, in the notice whereof the proposal to do so has been submitted for approval or rejection, adopt an ordinance providing for the erection, equipment and maintenance of a building or monument or parks in recognition of the services performed by soldiers, sailors, marines and war veterans of the United States. Said ordinance may also provide for the supervision and control of such building or monument or parks after its erection. The estimated cost as determined by the governing body, of such monument or parks or building, shall be stated in such notice and in the proposal to be voted upon, provided that no sum shall be expended for any such purpose more than ten per cent in excess of the amount so stated in such notice. The governing body of such city or village, after such approval, is authorized to acquire a site within such city or village upon which such monument or parks or building may be erected, provided that before such election the site shall be designated and the cost thereof specified in such election notice.

Sec. 2. Tax levy.—For the purpose of meeting the cost of such building or monument or parks, any such city or village may levy, within the limits permitted by law, amounts sufficient to cover the cost of such building or monument, or parks, but any such sums so levied shall be separately levied, and when collected, shall be paid into a special separate fund and used only for the purpose of paying for the cost of such building or monument or parks.

Sec. 3. Bond issue.—Said governing body, may, whenever it shall have resolved that it is expedient to borrow money for the erection of or establishment of such building, monument or park and a proposal to do so shall have been duly submitted to and approved by a majority of the voters of such city or village, voting on the question, at a special election called for the purpose, or at a general or annual election, in the notice whereof the proposed issue shall have been plainly submitted for approval or rejection, issue and sell bonds of such city or village for such purpose in the manner now provided by law for the issuance of bonds by any such city or village for other purposes. The proposal to erect, equip, and maintain a monument or parks or building, and the proposal to issue bonds to defray the cost of the erection or establishment thereof may be submitted at the same election. The proceeds of such bond issue shall be used only for the erection, or establishment of the monument or parks or building provided for by the governing body.

Sec. 4. Tax levy to pay interest and retire bonds.—For the purpose of meeting the indebtedness created by such bond issue any such city or village may levy within the limits permitted by law, amounts sufficient to discharge such bonded indebtedness and in-

terest thereon but any such sums so levied shall be separately levied and when collected, shall be paid into a special separate fund and used only for the purpose of paying such bonded indebtedness and interest thereon.

Sec. 5. May provide for war and historical museum.—The governing body of any such city or village may provide in such building for a war and historical museum, and for such other features as it may determine.

Sec. 6. Application.—Insofar as this act affects cities of the third class, it shall be deemed as amendatory of and supplementary of Chapter 257 Session Laws of Minnesota for the year 1921, but shall not affect any building, monument or parks or proceedings heretofore commenced under such act.

Approved April 18, 1923.

CHAPTER 326—H. F. No. 1196.

An act to amend Chapter 382, Session Laws of 1919, as amended by Chapter 23, Session Laws of 1921, entitled "An act authorizing the incorporation of co-operative associations and defining their powers."

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

Section 1. Laws amended.—That Chapter 382, Session Laws of 1919, as amended by Chapter 23, Session Laws of 1921, be and the same is hereby amended to read as follows:

Section 1. Co-operative associations—Who may organize—Purpose—Powers.—A co-operative association, may be formed for the purpose of conducting any agricultural, dairy, *marketing, warehousing, commission, contracting, building, mining, telephone, manufacturing, or any mechanical, mercantile* or electrical heat, light or power business, *or for all such purposes or for any other lawful purpose*, upon the co-operative plan, and in addition to other powers, such *co-operative* association, shall have the power *either as agent or otherwise* to buy, sell or deal in its own products, the products of its individual members *or patrons*, the products of any other co-operative association *or of its members or patrons*, whether *such co-operative association be* organized under the provisions of this act or otherwise. It shall be lawful for such co-operative association to sell its own products as well as the products of its members *or patrons* for them, *or the products of any other co-operative association or of its members or patrons for them, as the case may be*, either individually or collectively, and to negotiate the price at which such products may be sold either for itself or for its members *or patrons, or such other co-operative association and its members or patrons*, individually or collectively, as the case may be; *also to enter into or become a party to any contract or*