

Sec. 2. Taxes to become due and collectible immediately.—Upon receipt of the certificate of assessment the county auditor shall compute the amount of taxes due thereon at the rate of levy for the current year, or if the rate of levy for the current year has not been fixed, then at the rate of levy for the preceding year, and shall certify the amount of the taxes so ascertained to the county treasurer, and thereupon such taxes shall become immediately due and collectible.

Sec. 3. Taxes may be refunded in certain cases.—If when the rate of levy for the current year is fixed it is found that the amount of the taxes ascertained and paid as provided for in Section 2 hereof is greater than the amount would be under the current levies the excess shall be refunded to the person paying such taxes. If the amount paid is less than it would be under the rates of levy for the current year, the deficiency shall be collected in the same manner as other personal property taxes are collected.

Sec. 4. Certain acts to be misdemeanor.—Any person, firm, or corporation offering to sell or dispose of such stock of goods or merchandise before notifying the assessor, or before paying the taxes levied thereon, shall be guilty of a misdemeanor.

Sec. 5. Application.—Nothing in this act shall affect or modify the authority now or hereafter vested in municipalities by law to regulate the business of transient merchants.

Approved April 19, 1927.

CHAPTER 270—S. F. No. 464.

An act to enable and authorize each city of the first class of this state, now or hereafter having a population of 50,000 inhabitants or more, including each city now or hereafter operating under a home rule charter adopted under and pursuant to Section 36, Article 4, of the state constitution, to levy either through its city council, chief governing board, or board of park commissioners, annually on real and personal property of said city a tax not exceeding 5/10ths of a mill on each dollar on the assessed valuation of said city for the purpose of acquiring, equipping, maintaining and governing playgrounds for the public use as a part of the system of parks and parkways of said city, and repealing Chapter 267 of the Laws of Minnesota for 1923.

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

Section 1. Cities may levy tax for public playgrounds.—Each city of the first class of the State now or hereafter having a population of 50,000 inhabitants or more, including each

city now or hereafter operating under a Home Rule Charter adopted under and pursuant to Section 36, Article 4, of the State Constitution, acting through its City Council, or Chief Governing Body thereof by whatever name known, or through its Board of Park Commissioners, is hereby authorized and empowered to levy annually on real and personal property of said City a tax not exceeding 5/10ths of a mill on each dollar on the assessed valuation of said City for the purpose of acquiring, equipping, maintaining and governing playgrounds for the public use as a part of the system of parks and parkways of said City, providing nothing in this Act shall release the City Council or Chief Governing Body or Board of Park Commissioners from the supervision of the limit of the tax as provided in the City Charter of each of said cities.

Sec. 2. **Levy to be additional.**—Any levy under this Act by any City of the First Class shall not be in addition to any levy authorized by the Charter of said City for said purpose.

Sec. 3. **Law repealed.**—Chapter 267 of the Laws of Minnesota for 1923 is hereby repealed.

Sec. 4. This Act shall take effect and be in force from and after its passage.

Approved April 19, 1927.

CHAPTER 271—S. F. No. 492.

An act relating to reinsurance agreements by township mutual insurance companies.

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

Mutual fire insurance companies may re-insure.—Township Mutual Fire Insurance Companies may enter into reinsurance agreements with other Township Mutual Fire Insurance Companies and reinsure a portion of any risk with said companies. In such cases they shall not be confined to the territory in which they are writing direct business.

Approved April 19, 1927.

CHAPTER 272—S. F. No. 523.

An act to amend General Statutes, 1923, Section 9447, Subdivision 6, relating to property exempt from attachment or sale or final process.

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