

in connection with the payment, collection, sale, or assignment of delinquent taxes, or the redemption from such sale or assignment are hereby amended to correspond herewith. Provided, that in calculating such interest for any fractional part of a year it shall be calculated on the basis of five-sixths of one per cent for any month or major fraction thereof.

Approved April 24, 1931.

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CHAPTER 316—S. F. No. 30

*An act to amend Mason's Minnesota Statutes of 1927, Sections 2104 and 2105, relating to penalties on real estate taxes.*

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

Section 1. **Penalties on real estate taxes.**—That Mason's Minnesota Statutes of 1927, section 2104, be amended so as to read as follows:

"2104. On June 1 of each year a penalty of *four* 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 *October* 1 following, an additional penalty of one per cent for each month shall accrue and be charged on all such unpaid taxes. When the taxes against any tract or lot exceed one dollar, one-half thereof may be paid prior to June 1st, and if so paid no penalty shall attach; the remaining one-half shall be paid at any time prior to November 1st following without penalty, but if not so paid then a penalty of *eight* per cent shall accrue thereon. If one-half such taxes shall not be paid prior to June 1st the same may be paid at any time prior to November 1st with accrued penalties to the date of payment added, and thereupon no penalty shall attach to the remaining one-half until November 1 following. Where the taxes delinquent after November 1 against any tract or parcel exceeds \$100.00, the same may be paid in installments of not less than 25 per cent thereof, together with all accrued penalties and costs, up to the time of the next tax judgment sale, and after

such payment, penalties, interest and costs shall accrue only on the sum remaining unpaid. Any county treasurer who shall make out and deliver or countersign any receipt for any such taxes without including all of the foregoing penalties therein, shall be liable to the county for the amount of such penalties."

Sec. 2. That Mason's Minnesota Statutes of 1927, section 2105, be amended so as to read as follows:

"2105. On the first Monday in January of each year the county treasurer shall return the tax lists in his hands to the county auditor, who shall compare the same with the statements received for by the treasurer on file in the auditor's office, 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 *three* 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 therein the penalties imposed by this section, and any treasurer who shall receive payment of such taxes without including in such payment all items as shown on the auditor's statement, shall be liable to the county for the amount of any items omitted."

Approved April 24, 1931.

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#### CHAPTER 317—S. F. No. 332

*An act to legalize certain proceedings heretofore taken for the improvement of streets in certain cases in cities of the fourth class operating under home rule charters and authorizing the completion of such improvement in accordance with the provisions of Chapter 65, General Laws, 1919, and acts amendatory thereof and supplemental thereto.*

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

Section 1. **Street improvement proceedings legalized.**—In all cases where a city of the fourth class having a home rule char-