

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-

ter under Section 36 of Art. IV of the State Constitution, has heretofore acting through its City Council determined to improve any street within said city by laying and maintaining pavements, gutters and curbs thereon, by a resolution adopted by a majority vote of the Council after a meeting at which all property owners whose property was liable to be assessed therefor had been notified to be present by a notice of such meeting published in the official newspaper and has caused plans and specifications for such improvement to be made and has advertised for bids for such improvement and has entered into contracts for the construction thereof, such proceedings are hereby legalized and declared to be valid and of full force and effect and the City Council of such city is hereby authorized to proceed with the making of said improvement, with the levy and collection of assessments and the issuance of certificates of indebtedness therefor all as provided by Chapter 65, General Laws 1919, and the acts amendatory thereof and supplemental thereto.

**Sec. 2. Not to affect pending actions.**—This act shall not apply to or affect any action or appeals now pending in which the validity of any such proceedings is called in question.

Approved April 24, 1931.

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CHAPTER 318—S. F. No. 475

*An act to amend Mason's Minnesota Statutes of 1927, Section 1726-9, relating to the detachment of agricultural territory from cities containing 10,000 inhabitants, or less, and whose limits are co-terminus with a school district; and which are located within one county.*

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

**Section 1. Scope of act.**—That Section 1726-9 Masons Minnesota Statutes of 1927, be, and the same hereby is amended so as to read as follows: