

each member of the police department of such city a sum equal to three per cent of such monthly pay and place the same to the credit of the police pension fund; it shall be the duty of every police officer receiving any reward for services in making arrests, or otherwise, to place to the credit of the police pension fund all such rewards, and it shall be the duty of the chief of police of any such city to place to the credit of the police pension fund all monies falling into the hands of the police that remain unclaimed for a period of six months and sell all unclaimed property falling into the hands of the police when the same is unclaimed for a period of six months and place the proceeds thereof to the credit of the police pension fund.

Subd. 2. An amount or sum sufficient to pay pensions due and payable in the following fiscal year, provided said sum shall not be less than three-fifths of a mill, nor in excess of one mill shall be annually assessed and levied at the time and in the manner that taxes for the other funds of such city are levied by the proper officers of each city where a police relief association now exists, upon each dollar of the taxable property in such city as the same appears on the tax records of such city and such levy of said sum for the benefit of such police relief association shall be collected and apportioned by the proper officers of any county in which such city is located, in the same manner as are all taxes of such city, and all annual surpluses shall remain in said police pension fund.

Approved April 2, 1943.

CHAPTER 281.—H. F. No. 804.

(AMENDING SECTIONS 279.02 and 279.03 MINNESOTA
STATUTES 1941.)

An act relating to penalty and interest on delinquent real estate taxes; and to amend Mason's Supplement 1940, Sections 2105 and 2105-1.

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 2105, is hereby amended to read as follows:

“Section 2105. **Duties of County Auditor and Treasurer.**—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 receipted 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 two 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 law, 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 amounts of any items omitted."

Sec. 2. Law amended.—Mason's Supplement 1940, Section 2105-1, is hereby amended to read as follows:

"Section 2105-1. Interest on delinquent real estate taxes.—The rate of interest on delinquent real estate taxes levied in the year 1930 and 1931 is hereby fixed at ten per cent per annum, and the rate of interest on delinquent real estate taxes levied in the year 1932 and subsequent years is hereby fixed at eight per cent per annum. *The rate of interest on delinquent taxes levied in the year 1942 and subsequent years is hereby fixed at six per cent per annum.* All provisions of law providing for the calculation of interest at any different rate on delinquent taxes in any notice or proceeding in connection with the payment, collection, sale, or assignment of delinquent taxes, or redemption from such sale or assignment are hereby amended to correspond herewith. In calculating such interest for any fractional part of a year on taxes levied in 1930 and 1931 it shall be calculated on the basis of five-sixths of one per cent for any month or major fraction thereof; and in calculating such interest for any fractional part of a year on taxes levied in 1932 and subsequent years, it shall be calculated on the basis of two-thirds of one per cent for any month or major fraction thereof. *In calculating such interest for any fractional part of a year on taxes levied in 1942 and subsequent years, it shall be calculated on the basis of one-half of one per cent for any month or major fraction thereof.*

Such interest shall be calculated from the *second Monday of May* following the year in which the taxes became due, *on the full amount of the taxes, penalties and costs accrued.*"

Sec. 3. Application.—The provisions of section 2 of this act shall not apply to any taxes which have heretofore been bid in by an actual purchaser at a May tax sale or which have heretofore been assigned.

Approved April 2, 1943.