election and the term for two members to expire two years from the Sunday preceding the first Monday in January following the next general election. The provisions of this act shall not affect the terms of the school boards of county districts now organized. The school board of the county district shall meet within ten days after the appointment by the county board, and thereafter as may be necessary, and organize in the same manner as independent districts and do whatever business is necessary for the best interest of the county district for the ensuing school year and thereafter shall organize at the same time as boards of county commissioners.

Approved April 6, 1949.

## CHAPTER 269-S. F. No. 828

An act relating to the payment of delinquent personal property and money and credits taxes.

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

Section 1. Certain personal property and money and credits taxes prior to 1947 paid without penalty. Delinquent personal property and money and credits taxes prior to those levied for the year 1947 may be paid in full without penalty, interest, or costs, if such payment is made prior to December 1st, 1950, as hereinafter provided.

If the party offering to pay such taxes presents to the County Auditor a tax receipt showing that the current personal property taxes then due and payable have been paid in full, the County Auditor shall make a delinquent tax statement setting forth all delinquent personal property and money and credits taxes against the person assessed for such taxes excluding penalties, interest and costs for the years prior to 1947. The payment to the County Treasurer of the sum shown to be due on such statement shall constitute payment in full of all personal property and money and credits taxes shown on such statement.

Approved April 6, 1949.