

In case of a tie, the canvassing board shall determine the results by lot. Upon completion of the canvass, the board shall declare the person receiving the highest number of votes for each county office duly elected thereto; and when the county constitutes or contains a senatorial or representative district in the legislature, it shall declare the person receiving the highest number of votes for each office in the legislature duly elected.

Approved March 22, 1967.

CHAPTER 99—H. F. No. 867

An act relating to taxation, providing for the certification of delinquent personal property taxes and the collection thereof, amending Minnesota Statutes 1965, Sections 277.01, Subdivision 1, 277.02, 277.03, 277.05, 277.06 and repealing Section 277.01, Subdivision 2.

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

Section 1. Minnesota Statutes 1965, Section 277.01, Subdivision 1, is amended to read:

277.01 Taxation; delinquent personal property; when tax is delinquent; penalty. Subdivision 1. All unpaid personal property taxes where the amount is \$10 or less shall be deemed delinquent on March 1 next after they become due, and thereupon a penalty of eight percent shall attach and be charged upon all such taxes. When the amount of such tax exceeds the sum of \$10 the first half shall become delinquent if not paid prior to March 1 and thereupon a penalty of eight percent shall attach on such unpaid first half. The second half of a tax in excess of \$10 shall become delinquent if not paid prior to July 1 and thereupon a penalty of eight percent shall attach on such unpaid second half. ~~If the first half also remains unpaid on July 1, the delinquent second half and penalty shall attach to the delinquent first half and penalty and be included in any proceeding for the enforcement of the tax. The county treasurer shall list such delinquent second half and certify it to the clerk of the district court of his county.~~

Sec. 2. Minnesota Statutes 1965, Section 277.02, is amended to read:

277.02 Delinquent list filed in court; answer; trial. On the ~~fifth~~ *tenth* secular day of ~~April~~ *July*, of each year, the county treasurer shall make a list of all personal property taxes remaining de-

Changes or additions indicated by italics, deletions by strikeout.

linquent ~~April~~ *July* first, and shall immediately certify to and file the same with the clerk of the district court of his county, and upon such filing the list shall be prima facie evidence that all of the provisions of law in relation to the assessment and levy of such taxes have *been complied with. On or before the tenth secular day thereafter,* any person whose name is embraced in such list may file with the clerk an answer, verified as pleadings in civil actions, setting forth his defense or objection to the tax or penalty against him. The answer *need not be in any particular form, but shall clearly refer to the tax or penalty intended, and set forth in concise language the facts constituting his defense or objection to such tax or penalty.* The issues raised by such answer shall stand for trial at any term of court in such county in session when the time to file answers shall expire, or at the next general or special term appointed to be held in such county; and, if no such term be appointed to be held within 30 days thereafter, then the same shall be brought to trial at any general term appointed to be held within the judicial district, upon ten days notice. The county attorney of the county within which such taxes are levied, or, if there be none, of the county within which such proceedings are instituted, shall prosecute the same. At the term at which such proceedings come on for trial, they shall take precedence of all other business before the court. The court shall, without delay and summarily, hear and determine the objections or defenses made by the answers, and at the same term direct judgment accordingly, and in the trial shall disregard all technicalities and matters of form not affecting the substantial merits. If the taxes and penalties shall be sustained, the judgment shall include costs. ~~Whenever one half of such tax has been paid prior to March first and the remaining half is not paid prior to July first next following, as provided for section 277.01, the county treasurer shall immediately make a list of the remaining unpaid portion of such tax and certify the same to the clerk of the district court of his county. Upon the filing of such list the clerk shall immediately enter a judgment for the amount of such tax, together with penalties and costs. Thereupon the clerk shall issue an execution in the manner now provided for by section 277.10.~~ The payment of the first half of such tax shall be deemed an admission of the validity of such tax, a waiver of notice and consent to the entry of judgment for the amount thereof, together with interest and penalty.

Sec. 3. Minnesota Statutes 1965, Section 277.03, is amended to read:

277.03 **Distress and sale.** Upon the ~~fifteenth~~ *twentieth* secular day of ~~April~~ *July* next after the filing of such list the clerk of the district court shall issue his warrants to the sheriff of the county as to all the taxes and penalties embraced in the list, except those to

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which answer has been filed, directing him to proceed to collect the same. If such taxes are not paid upon demand, the sheriff shall distrain sufficient goods and chattels belonging to the person charged with such taxes, if found within the county, to pay the same, with the said penalty of ten percent and all accruing costs, together with 25 cents from each delinquent, as compensation to the clerk of the district court. Immediately after making distress, the sheriff shall give at least ten days' posted notice in the town or district where the property is taken, stating that the property, or so much thereof as will be sufficient to pay the taxes for which it is distrained, with penalty and costs of distress and sale, will be sold at public vendue at a place and a time therein designated, which time shall not be less than ten days after such taking. If such taxes and penalties and accrued costs are not paid before the day designated, the sheriff or his deputy shall proceed to sell the property pursuant to the notice.

Sec. 4. Minnesota Statutes 1965, Section 277.05, is amended to read:

277.05 Sheriff to file list of uncollected taxes. If the sheriff is unable, for want of goods and chattels whereon to levy, to collect by a distress, or otherwise, the taxes, or any part thereof, assessed upon the personal property of any persons, he shall file with the clerk of the district court, on ~~June~~ *September* first following, a list of such taxes, with an affidavit of himself, or of the deputy sheriff entrusted with the collection thereof, stating that he has made diligent search and inquiry for goods and chattels from which to collect such taxes, and is unable to collect the same. He shall note on the margin of such list the place to which any delinquent taxpayer may have removed, with the date of his removal, if he is able to ascertain the fact. At the time of filing the list he shall also return all the warrants with endorsements thereon showing his doings in the premises, and the clerk shall file and preserve the same. On or before ~~June~~ *September* tenth thereafter, the clerk shall deliver such list and affidavit to the county treasurer, who shall, by comparison of such list with the tax duplicates in his office, ascertain whether or not all personal property taxes reported by him to the clerk as delinquent, except those included in such list, have been paid into the treasurer's office, and shall attach to the list his certificate stating whether or not all taxes reported by him to the clerk as delinquent and not included in the list have been received by him, and stating the items of such taxes, if any, as have been received. The treasurer shall deliver such list and affidavit, with his certificate attached, to the county board at its first session thereafter, which shall cancel such taxes as it is satisfied cannot be collected. A copy of the tax list so revised, and also a separate list of the taxes so canceled, shall be included in the records

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of the proceedings of the board, and published in full, as a part of the proceedings.

Sec. 5. Minnesota Statutes 1965, Section 277.06, is amended to read:

277.06 Citation to delinquents; default judgment. *On October 20, or ~~Within~~ within ten days after the adjournment of the county board, whichever occurs first, the county auditor shall file a copy of such revised list with the clerk of the district court, and within ten days thereafter the clerk shall issue a citation to each delinquent named in the list, stating the amount of tax and penalty, and requiring such delinquent to appear on the first day of the next general term of a day to be set by the district court in the county, appointed to be held at a time not less than 30 days after the issuance of such citation, and shall cause, if any there be, why he should not pay the tax and penalty. The citation shall be delivered for service to the sheriff of the county where such person may at the time reside or be. If such person, after service of the citation, fails to pay such tax, penalty, and costs to the sheriff before the first day of the term, or on such day to show cause as aforesaid, the court shall direct judgment against him for the amount of such tax, penalty, and costs. When the sheriff is unable to serve the citation, he shall return the same to the clerk, with his return thereto to that effect, and thereupon, or if the court decides that the service of such citation made or attempted to be made, or the issuance thereof by the clerk, was illegal, the clerk shall issue another like citation, requiring such delinquent to appear on the first day of the next general term to be held in the county, and show cause as aforesaid, and if he fails to pay or to show cause, the court shall direct judgment as aforesaid. Whenever the sheriff has been unable to serve any such citation theretofore issued in any year or years, or whenever the court decides that the service of any such citation theretofore made or attempted to be made, or the issuance thereof by the clerk, was illegal, the clerk shall issue another like citation requiring such delinquent to appear, as in the case last provided, and with like effect; provided, that all citations other than the first shall be issued only on the request of the county attorney.*

Sec. 6. *Minnesota Statutes 1965, Section 277.01, Subdivision 2, is hereby repealed.*

Sec. 7. *This act shall apply to personal property taxes assessed in 1967 which are due and payable in 1968.*

Approved March 22, 1967.

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