

Sec. 4. **Effective date.** This act takes effect when approved by the board of supervisors of the town of Breitung in St. Louis county, and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved March 22, 1967.

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CHAPTER 98—S. F. No. 798

*An act relating to the Minnesota election law; relating to the functions of canvassing boards; amending Minnesota Statutes 1965, Section 204.29, Subdivision 3.*

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

Section 1. Minnesota Statutes 1965, Section 204.29, Subdivision 3, is amended to read:

Subd. 3. **Elections county canvass, general election, information required.** The canvassing board shall meet at the auditor's office ~~within ten days on or before the third day after the general election~~, take the oath of office, and publicly canvass the returns of the general election made to the county auditor. The board shall complete the canvass without unnecessary delay, and it shall forthwith make the following report and file the same with the county auditor:

(a) A statement of the number of persons who voted at the election in each precinct in the county and the total number of persons who voted at the election in the county; and the number of white, pink, and canary ballots counted in each precinct in the county, and the total number of white, pink, and canary ballots counted in the county;

(b) A statement of the names of all candidates for state offices, representatives and senators in the legislature, representatives and senators in congress, judges of the district court, and county offices; and the number of votes received by each in each precinct and in the whole county;

(c) A statement of the total number of votes counted for and against any proposed change of county lines or county seat; and

(d) A statement of the number of votes counted for and against any constitutional amendment or other proposition in any precinct, and the total number of votes counted therefor in the county.

**Changes or additions indicated by italics, deletions by strikeout:**

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.

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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.**