

Such liquor license shall be issued in accordance with the statutes applicable to the issuance of "on sale" liquor licenses in cities of the first class not inconsistent herewith and in accordance with the charter and ordinances of the city of St. Paul not inconsistent herewith and shall limit the sale of intoxicating liquor to members and guests of any person or organization leasing space in the civic center for the purpose of conducting any convention, banquet, conference, meeting or social affair, and shall prohibit the sale of intoxicating liquor to the public or to any persons attending or participating in any athletic event being held on the civic center premises.

Sec. 2. This act shall become effective only after its approval by a majority of the governing body of the city of St. Paul and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved May 25, 1971.

CHAPTER 499—S.F.No.1814

An act relating to taxation; lien of taxes on personal property; amending Minnesota Statutes 1969, Section 272.50.

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

Section 1. Minnesota Statutes 1969, Section 272.50, is amended to read:

272.50 TAXATION; PERSONAL PROPERTY; LIEN OF TAXES ON PERSONAL PROPERTY; NATURE, EXTENT, PRIORITY; DISTRAINT; NOTICE; PAYMENT OF OTHER LIEN HOLDER; FORECLOSURE. The taxes assessed upon personal property, with lawful penalties, interest, and costs, shall be a first and perpetual lien, superior and paramount to all other liens or encumbrances thereon, except the vendor's interest in conditional sales contracts, whether prior or subsequent in point of time, upon all of the personal property then owned by the person assessed from and including ~~May first~~ January 2 in the year in which they are levied, until they are paid; provided, such lien shall not continue on items of personal property sold at wholesale or retail in the ordinary course of business.

Immediately after distraining any personal property for taxes, whether under section 277.03 or section 272.51, the sheriff, in addition

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to all other notices now required by law, and before giving any such notices, shall give written notice of such distraint by registered mail to all persons holding a lien or encumbrance upon any of the property of the person assessed, owned by him at the time of the assessment, whose lien or encumbrance is filed with the register of deeds as authorized by law, if such filed instrument or filed assignment thereof shall contain the post-office address of the holder or assignee of such lien or encumbrance. The notice shall state the name of the person assessed, a description of the personal property distrained, and the amount of the taxes, penalties, interest, and costs claimed against such property. Any person claiming a lien or encumbrance against any property of the person assessed, owned by him at the time of the assessment, may pay the amount so claimed to the sheriff within 15 days after the mailing of such notice, and no notice of the sale of such distrained property shall be given until after the expiration of such 15 days. Upon such payment being made, the sheriff shall issue his receipt therefor to the person making such payment, and shall state therein the fact of such payment, the name of the payor, the name of the person assessed, and a description of the personal property assessed, and shall return the property distrained to the person from whom it was taken, or to the person making such payment if the latter shall so require. Within five days after the issuance of such receipt the person making such payment shall file such receipt in the office wherein a chattel mortgage upon such property would be filed, and such person shall thereupon have a first and perpetual lien for the amount so paid, together with interest thereon at the rate of eight percent per annum from the date of such payment, superior and paramount to all other liens or encumbrances, except the vendor's interest in conditional sales contracts, upon all of the personal property of the person assessed, owned by him at the time of the assessment, whether all of such property was distrained or not, and may foreclose such lien by action, with the same right of redemption in the person assessed or those lawfully claiming under him as is provided for mortgagors and those claiming under them in the case of foreclosure of chattel mortgages. Upon the trial of such action the receipt of the sheriff, or a certified copy thereof, shall be prima facie evidence of the amount and validity of the taxes, penalties, interest, and costs so paid, of the fact of such payment, and of the ownership of the property therein described by the person assessed at the time of the assessment.

The failure of any person to pay any tax assessed upon his personal property before any penalty, interest, or costs shall accrue for non-payment thereof, shall constitute a default in all liens or encumbrances upon any personal property owned by him at the time of such assessment, and shall authorize the holder of such lien or encumbrance to forthwith foreclose the same.

Approved May 25, 1971.

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