

CHAPTER 18—H. F. No. 112

An act relating to taxation and to the payment of real property taxes in installments; amending Minnesota Statutes 1961, Section 279.01.

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

Section 1. Minnesota Statutes 1961, Section 279.01, is amended to read:

279.01 **Due date, penalties, interest.** On June first, of each year, a penalty of three percent shall accrue and thereafter be charged upon all unpaid taxes on real estate on the current lists in the hands of the county treasurer, and thereafter, on the first day of each month, up to and including November first following, an additional penalty of one percent for each month shall accrue and be charged on all such unpaid taxes. When the taxes against any tract or lot exceed \$1 \$10, one-half thereof may be paid prior to June first; and, if so paid, no penalty shall attach; the remaining one-half shall be paid at any time prior to November first following, without penalty; but, if not so paid, then a penalty of eight percent shall accrue thereon. If one-half of such taxes shall not be paid prior to June first, the same may be paid at any time prior to November first, with accrued penalties to the date of payment added, and thereupon no penalty shall attach to the remaining one-half until November first following; provided, also, that the same may be paid in installments as follows: One-fourth prior to April first; one-fourth prior to June first; one-fourth prior to September first; and the remaining one-fourth prior to November first, subject to the aforesaid penalties. Where the taxes delinquent after November first against any tract or parcel exceed \$25 \$40, they may be paid in installments of not less than \$25 25 percent thereof, together with all accrued penalties and costs, up to the next tax judgment sale, and after such payment, penalties, interest, and costs shall accrue only on the sum remaining unpaid. Any county treasurer who shall make out and deliver or countersign any receipt for any such taxes without including all of the foregoing penalties therein, shall be liable to the county for the amount of such penalties.

Approved February 21, 1963.

CHAPTER 19—H. F. No. 188

An act relating to education; school aid; aid for teacher training in secondary schools; amending Minnesota Statutes 1961, Section 124.66; repealing Minnesota Statutes 1961, Section 124.27.

Changes or additions indicated by *italics*, deletions by ~~strikeout~~.

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

Section 1. Minnesota Statutes 1961, Section 124.66, is amended to read:

124.66 **Purposes of school aid.** State aid from the school aid fund and any other money set apart for use with the school aid fund shall be for the following purposes:

(1) To assist in providing equal educational opportunities for all the school children of the state;

(2) To assist in establishing certain generally accepted minimum standards for all the public schools of the state;

(3) To assist districts whose tax levies for maintenance are exceptionally high; *and*

(4) To stimulate educational progress by grants of state aid for superior efficiency and high standards and for desirable educational undertakings not yet generally established; *and*.

~~(5) To provide for the maintenance of teacher training departments in high schools.~~

Sec. 2. Minnesota Statutes 1961, Section 124.27, is hereby repealed.

Approved February 21, 1963.

CHAPTER 20—H. F. No. 203

An act relating to education; types of school aid; amending Minnesota Statutes 1961, Section 124.65.

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

Section 1. Minnesota Statutes 1961, Section 124.65, is amended to read:

124.65 **Types of school aid.** Appropriations made for special state aid are for the following purposes:

Foundation program aid; emergency aid; transportation aid; aid for special classes of handicapped children; school lunch; county tuition equalization aid; gross earnings tax refund, and vocational aid. *Before any other aids are paid, transportation aid shall be paid.*

Approved February 21, 1963.

Changes or additions indicated by italics, deletions by strikeout.