

quirements, this Act, the Minnesota Dairy and Food Law, or the rules, regulations, definitions and standards made thereunder, shall be deemed to be adulterated."

Approved April 21, 1933.

CHAPTER 379—S. F. No. 1547

An act to amend Mason's Minnesota Statutes of 1927, Sections 2088 and 2089, relating to delinquent personal property taxes.

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

Section 1. **Delinquent personal property taxes.**—That Mason's Minnesota Statutes of 1927, Sections 2088 and 2089, be amended to read as follows:—

"2088. All unpaid personal property taxes shall be deemed delinquent on March 1 next after they become due, and thereupon a penalty of *eight* per cent. shall attach and be charged upon all such taxes; *except when the amount of such tax exceeds the sum of Ten Dollars the same shall not become delinquent if half thereof is paid prior to March 1st and the remaining half is paid prior to July 1st next following the year assessed; if the first half is paid prior to March 1st next after the tax becomes due and the last half is not paid prior to July 1st following, the unpaid portion of the tax shall thereupon become delinquent on said July 1st and the penalty herein provided for shall attach and become a charge thereupon from and after said July 1st.*"

"2089. On the fifth secular day of April of each year the county treasurer shall make a list of all personal property taxes remaining delinquent April 1, 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 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 next 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 thirty 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 1st and the remaining half is not paid prior to July 1st next following, as provided for in Section 2088 of Mason's Minnesota Statutes of 1927, 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 2097 of Mason's Minnesota Statutes of 1927. 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. 2. **Effective January 1, 1934.**—This Act shall take effect from and after January 1, 1934.

Approved April 21, 1933.

CHAPTER 380—S. F. No. 1593

An act to amend Mason's Minnesota Statutes of 1927, Section 813, to authorize the issuance of tax anticipation certificates of indebtedness and providing for the issuance of certificates of anticipation of certain collections of taxes in counties having a population of more than 415,000 inhabitants and an assessed valuation of not less than \$310,000,000, exclusive of moneys and credits, or any county having a population of not less than 200,000 nor more than 240,000 inhabitants and an assessed valuation of not less than \$200,-