

taining to the conduct of his business, the commissioner may forthwith revoke and cancel the license of the person so convicted.

Approved May 25, 1965.

CHAPTER 788—S. F. No. 1814

An act relating to taxation; imposing certain penalties and interest on personal property taxes under certain conditions; amending Minnesota Statutes 1961, Section 277.01.

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

Section 1. Minnesota Statutes 1961, Section 277.01 is amended to read:

277.01 Taxation; delinquent penalties. *Subdivision 1* All unpaid personal property taxes *where the amount is \$10.00 or less shall be deemed delinquent on March first 1 next after they become due, and thereupon a penalty of eight percent shall attach and be charged upon all such taxes; except when* When the amount of such tax exceeds the sum of \$10.00 the ~~same first half shall not become delinquent if half thereof is not paid prior to March first 1 and thereupon a penalty of eight percent shall attach on such unpaid first half. and the remaining half is paid prior to July first next following the year assessed; if the first half is paid prior to March first next after the tax becomes due and the last half is not paid prior to July first following, the unpaid portion of the tax shall thereupon become delinquent on said July first and the penalty herein provided for shall attach and become a charge thereupon from and after said July first.~~ *The second half of a tax in excess of \$10.00 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.*

Subd. 2. If the delinquent first half and penalty has been paid at any time prior to July 1 but the second half remains unpaid on July 1, the county treasurer shall list such unpaid second half as delinquent and certify it immediately to the clerk of the district court of his county. The clerk shall enter judgment for the unpaid tax to-

Changes or additions indicated by italics, deletions by strikeout.

gether with penalty and costs. Execution shall be made as provided by law. The payment of the delinquent first half prior to July 1 shall be deemed an admission of the validity of the entire tax, a waiver of notice and consent to the entry of judgment for the unpaid second half with penalty and costs.

Approved May 25, 1965.

CHAPTER 789—S. F. No. 1835

[Not Coded]

An act relating to Dakota county; abolishing the board of auditors.

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

Section 1. **Dakota county; board of auditors.** The provisions of Minnesota Statutes, Section 385.06, shall not apply to Dakota county. The board of auditors is hereby abolished and the county board shall assume the responsibilities prescribed by law for such board of audit.

Sec. 2. This act is effective upon its approval by the board of county commissioners of Dakota county and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 25, 1965.

CHAPTER 790—S. F. No. 1843

[Not Coded]

An act relating to firemen's relief association in the city of Saint Paul; amending Laws 1955, Chapter 375, Section 25, as amended.

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

Section 1. Laws 1955, Chapter 375, Section 25, as amended by Laws 1961, Chapter 376, Section 6, is amended to read:

Sec. 25. **St. Paul, city of; firemen's relief association.** When a service pensioner, disability pensioner, or deferred pensioner, or an active member of such relief association dies, leaving

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