a reputable physician, and a psychologist selected by said board, and after a careful investigation of all the circumstances of the case, may, with the written consent of the spouse or nearest kin of such feeble-minded person, cause such person to be sterilized by the operation of vasectomy or tubectomy. Provided, that if no spouse or near relative can be found the board of control, as the legal guardian

of such feeble-minded person, may give its consent.

Sec. 2. Written consent must be had.—When any person has been committed as insane to the custody of the superintendent of a state hospital for the insane and has been an inmate of such hospital for at least six consecutive months, the board of control, after consultation with the superintendent of the said hospital wherein such person is an inmate, a reputable physician, and psychologist selected by the board of control, and after a careful investigation of all the circumstances of the case, may, with the written consent of the patient and of the spouse or nearest kin, or the duly appointed guardian of such insane person, cause such insane person to be sterilized by a competent surgeon by the operation of vasectomy or tubectomy.

Sec. 3. No civil or criminal liability.—Sterilization, as outlined in this act, shall be lawful and shall not render the board of control, its members, employes, or other persons participating in the examination or operation, liable either civilly or criminally.

Sec. 4. Record to be kept.—A complete record of the case shall be made and kept as a permanent file in the office of the board

of control.

Sec. 5. This act shall take effect and be in force from and after its passage.

Approved April 8, 1925.

CHAPTER 155-H. F. No. 635.

An act to amend Section 2104, General Statutes of Minnesota 1923, relating to delinquent real estate taxes.

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

Section 1. Penalties and interest on real estate taxes.—Section 2104, General Statutes of Minnesota 1923, is hereby amended so as to read as follows:

"Section 2104. On June 1 of each year a penalty of five per cent 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 1 following, an additional penalty of one per cent for each month shall accrue and be charged on all such unpaid taxes." When the taxes against any tract or lot exceed one dollar, one-half

thereof may be paid prior to June 1st, and if so paid no penalty shall attach: the remaining one-half shall be paid at any time prior to November 1st following without penalty, but if not so paid then a penalty of ten per cent shall accrue thereon. If one-half such taxes shall not be paid prior to June 1st the same may be paid at any time prior to November 1st with accrued penalties to the date of payment added, and thereupon no penalty shall attach to the remaining onehalf until November 1 following. Where the taxes delinquent after November 1 against any tract or parcel exceeds \$100.00, the same may be paid in installments of not less than 25 per cent thereof, together with all accrued penalties and costs, up to the time of the next tax judgment sale, and after such payment, penalties, interest and costs shall accrue only on the sum remaining unpaid. 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 benalties.

Sec. 2. This act shall take effect and be in force from and

after its passage.

Approved April 8, 1925.

CHAPTER 156-H. F. No. 644.

An act providing for the consolidation of two or more State Banks or Trust Companies in the same city or village.

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

Section 1.. State Banks or Trust Companies may consolidate.—Any two or more State Banks, operating in the same city or village, may be consolidated into a consolidated state bank, and any two or more Trust Companies, operating in the same city or village, may be consolidated into a consolidated Trust Company, and any one or more State Banks and any one or more Trust Companies, operating in the same city or village, may be consolidated into a consolidated State Bank or consolidated Trust Company, as the respective Boards of Directors thereof may determine. All such consolidations shall be affected in the manner herein provided and when so organized, such consolidated corporation shall be governed and conducted in all other respects as provided by the statutes relating to such respective classes of financial corporations.

Sec. 2. Board of Directors to authorize consolidation.—The respective Boards of Directors of such consolidating corporations may by the majority vote of all of the members of each board make or authorize to be made between such corporations a written consolidation agreement, in duplicate, for the consolidation of such corporations. Such agreement shall specify each corporation to be