

Sec. 11. Inconsistent acts repealed.—All laws, acts and parts of acts inconsistent with this act are hereby repealed.

Sec. 12. This act shall take effect and be in force from and after its passage.

Approved April 24, 1925.

CHAPTER 361—S. F. No. 773.

(Not in G. S. 1923.)

An act to amend Sections 7, 9 and 10, Chapter 226, General Laws 1923, providing for the levy and collection of a tax on royalty received by the owner of any right, title or interest in land situate in this state for permission to explore, mine, take out and remove ore from the same.

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

Section 1. Date of payment of royalty tax.—That Section 7, Chapter 226, General Laws 1923, be amended to read as follows :

Section 7. Such tax shall be due and payable *or before May 31st of each year.*

Sec. 2. Auditor to make draft.—That Section 9, Chapter 226, General Laws 1923 be amended to read as follows :

Section 9. On or before the tenth day of *May* in each year the state auditor shall make his draft upon *the person, against whom a tax has been certified* for the amount of tax and penalty, *if any*, due and place the same in the hands of the state treasurer for collection. The draft of the state auditor for the tax and penalties imposed by the foregoing provisions of this act shall be prima facie evidence in any court where proceedings may be brought for its enforcement that the amount therein stated is due the state from the person against whom the same is drawn.

Sec. 3. Treasurer to deliver unpaid drafts to Attorney General.—That Section 10, Chapter 226, General Laws 1923, be amended to read as follows :

Section 10. *If the tax herein provided for is not paid before June first of the year when due and payable a penalty of ten per cent thereof shall immediately accrue and thereafter one per cent per month shall be added to such tax while such tax remains unpaid. On July first of each year the state treasurer shall deliver all unpaid drafts to the attorney general whose duty it shall be to bring an action thereon in the district court of Ramsey County for the amount of such draft, together with penalties, interest and costs of the proceedings; and the judgment of the court when so obtained and properly docketed shall be a lien upon all right, title and interest of the taxpayer to the land upon which such tax is a lien from the time the same is docketed; and said lien shall continue without limi-*

tation with interest at the rate of one per cent per month and the said property may be sold in satisfaction of such judgment in the same manner as provided by law for the sale of property upon execution.

Approved April 24, 1925.

CHAPTER 362—S. F. No. 925

An act relating to the road and bridge fund of counties in which the maximum rate of taxation is fixed by a board of tax levy or other corresponding body, and requiring that the estimate of the county board for said fund may be allowed in full and included in the tax levy.

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

Section 1. Tax levy for road purposes in certain counties.—In all counties in this state where the maximum rate of taxation for county purposes is fixed by a board of tax levy, the annual estimate of the county board for the road and bridge fund of such county as filed with such board of tax levy in an amount not exceeding two mills on the dollar of the assessed valuation of such county, exclusive of money and credits may be allowed in full and included in the tax levy.

Sec. 2. Inconsistent acts repealed.—All acts or parts of acts, whether general or special, inconsistent with the provisions of this act, are hereby repealed.

Approved April 24, 1925.

CHAPTER 363—S. F. No. 942.

An act to amend Section 109 of Chapter 506 of the Laws of 1921 being Section 2503 of the General Statutes of 1923 relating to the powers and duties of the board of armory supervisors.

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

Section 1. State Treasurer to keep accounts.—That Section 109 of Chapter 506 of Laws of 1921 being Section 2503 of General Statutes of 1923 is hereby amended to read as follows:

"Section 2503. The state treasurer shall keep a separate account with each company or battery which shall avail itself of the provisions of this act, credit the same with the amount of money deposited by such organization, together with the appropriation made under the provisions of this act; and all bills for the construction or purchase of armories shall, after being approved by the said board, be paid out of said account or fund, and charged to the proper organization, upon warrant of the state auditor. And the state audi-