

## CHAPTER 292—H. F. No. 422

*An act relating to the lien of taxes assessed upon personal property and the enforcement thereof in certain cases; amending Minnesota Statutes 1941, Section 272.51.*

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

Section 1. Minnesota Statutes 1941, Section 272.51, is amended to read as follows:

272.51. **Distress for taxes due on property about to be sold or moved; payment of taxes and release from lien; notice.** If the personal property assessed in any year is being, or about to be, sold in bulk, or at auction sale, or is being, or is about to be, removed from the county in which it is assessed before the taxes are paid, such taxes shall immediately become due and collectible. It shall be the duty of the assessor, when he has knowledge of such intended sale or removal, to notify the county auditor of such intention, and thereupon the county auditor shall proceed by distress to restrain such sale or removal of the property and to secure the payment or lien of the taxes due or to become due. If at the time of such distress the levy for the year is unknown the county auditor shall determine the amount of the taxes by applying the rate of levy of the preceding year to the assessment of the current year, and upon payment to the county treasurer of the amount so ascertained the county auditor shall make a certificate releasing the property from the lien of such taxes.

*Upon determination of the date of any such sale, the clerk in charge thereof shall give written notice to the county auditor stating the date and place of sale, the name of the person or persons whose property is to be sold and the township or village wherein the property is located.*

Approved April 14, 1945.

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CHAPTER 293—H. F. No. 434

*An act relating to and providing for the levy of additional school taxes in school districts in the state of Minnesota within the limits of cities of the first class operating under a home rule charter, which does not fix the amount which may be expended for school purposes; amending Laws 1943, Chapter 606.*