## SESSION LAWS

time actually employed by him as such chairman and five cents per mile for distance actually traveled by him in performance of his duties not exceeding the total sum of \$400.00 in any one year from such mileage and per diem; the treasurer of the board shall be paid one per cent, and the clerk one per cent, of the cash disbursements for the year, but the compensation to be paid to the treasurer and clerk in counties having less than 55 schools in its unorganized territory shall not exceed in any one year the total sum of \$800.00 for treasurer, and \$1200.00 for clerk, but only after all reports required by law have been made in conformity thereto. This section shall not apply to counties having a population of more than 200,000.

Approved April 16, 1945.

## CHAPTER 324-H. F. No. 1300

An act relating to the payment of delinquent real estate taxes.

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

Section 1. Paid without penalty prior to October 1, 1945. Delinquent taxes upon any parcel of real estate, which have been bid in for and are held by the state and not assigned by it, may be paid in full without penalty or interest if such payment is made prior to October 1, 1945, as hereinafter provided:

The party offering to pay such taxes shall present to the county auditor a tax receipt showing that the current taxes due in 1945 have been paid in full. Upon the presentation of such tax receipt the county auditor shall make out a delinquent tax statement and shall set forth therein all delinquent taxes and costs, less penalties and interest, then accrued against said parcel of real estate: The payment to the county treasurer of the sum shown to be due on such statement shall constitute payment in full of all taxes accrued against said parcel of real estate.

Approved April 16, 1945.

612

Chap.