385.40 MS 1949 [Renumbered 385.40, subdivision 1]

385.40 NOTICE, TAXES BECOMING DELINQUENT.

Subdivision 1. **Board may order ad.** The board of county commissioners of any county in the state may by resolution direct the county treasurer to publish in one or more newspapers published in the county a notice in the form of a display advertisement informing taxpayers of the approaching time when real and personal taxes will become delinquent and when penalties will accordingly attach, which resolution shall fix the maximum amount that shall be paid for such advertisements; provided that not more than the sum of $100 shall be paid in any one year for such advertisements in any such county.

Subd. 2. **Treasurer to have published.** Upon the passage of any such resolution it shall be the duty of the county treasurer to prepare and have published such notice as may be appropriate and have the same published using such space in such newspapers as will comply with the terms of such resolutions and the expense thereof shall be allowed by the board of county commissioners and paid out of the county treasury as other claims against the county.

History: *(772, 773) 1909 c 307 s 1,2*