

and maintenance thereof shall be paid out of the general revenue fund of said county in the first instance. In any such county the cost of such drainage equipment and vehicles and the maintenance thereof shall be reimbursed to said revenue fund by assessments according to benefits upon the land originally assessed for benefits by reason of the construction of ditches on which such drainage equipment and transportation facilities shall be used. That said assessments according to benefits shall be made and collected in the same manner as is now provided by law for the assessment and collection of benefits for the maintenance and repair of drainage ditches in any such county. That in any such county the salary of the county ditch inspector shall be fixed by the county board and be paid on an annual basis, payable monthly, as the salary of other county officials is paid, to be assessed upon the property in the ditch systems in such county on which said services were or shall be performed, according to benefits thereto, in the manner now provided by law for the assessment of benefits for ditch maintenance and repair work.

Sec. 2. Purchases and payments legalized.—That any and all payments heretofore made by any such county for any of the purposes hereinbefore specified in Section 1 hereof are hereby declared legal and valid in all respects.

Sec. 3. This act shall take effect and be in force from and after its passage.

Approved April 24, 1931.

CHAPTER 315—S. F. No. 21

An act relating to interest on delinquent real estate taxes.

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

Section 1. Rate of interest on delinquent taxes.—The rate of interest on delinquent real estate taxes levied in the year 1930 and subsequent years in hereby fixed at ten per cent per annum. All provisions of law providing for the calculation of interest at any different rate on delinquent taxes in any notice or proceeding

in connection with the payment, collection, sale, or assignment of delinquent taxes, or the redemption from such sale or assignment are hereby amended to correspond herewith. Provided, that in calculating such interest for any fractional part of a year it shall be calculated on the basis of five-sixths of one per cent for any month or major fraction thereof.

Approved April 24, 1931.

CHAPTER 316—S. F. No. 30

An act to amend Mason's Minnesota Statutes of 1927, Sections 2104 and 2105, relating to penalties on real estate taxes.

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

Section 1. **Penalties on real estate taxes.**—That Mason's Minnesota Statutes of 1927, section 2104, be amended so as to read as follows:

"2104. On June 1 of each year a penalty of *four* 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 *October* 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 *eight* 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 one-half 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