

a state director of physical and health education and training, competent and qualified to, and who shall under the direction of the Commissioner of Education, administer, supervise and direct the program of physical and health education and training, provided for by this act.

Approved April 18, 1923.

CHAPTER 324—H. F. No. 741.

An act to amend section 2092, General Statutes of 1913 relating to delinquent real estate taxes.

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

Section 1. **Penalty on delinquent real estate taxes.**—That Section 2092, General Statutes 1913, be and the same is hereby amended so as to read as follows:

Section 2092. On June 1 of each year a penalty of *five* 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 November 1 following, an additional penalty of one per cent for each month shall accrue and be charged on all such unpaid taxes*, and any county treasurer who shall make out and deliver or countersign any receipt for such taxes without including such penalty therein shall be liable to the county for the amount of such penalty: Provided that, when the taxes charged against any tract or lot exceed one dollar, one-half thereof may be paid prior to June 1, whereupon no penalty shall attach to the one-half so paid; and thereupon the remaining one-half may be paid at any time prior to November 1 following, whereupon no penalty shall attach to such remaining one-half; *but should such remaining one-half not be paid prior to November 1, then a penalty of ten per cent shall accrue and be charged thereon.*

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved April 18, 1923.

CHAPTER 325—H. F. No. 878.

An act authorizing all cities and villages of this state to erect, equip and maintain buildings or monuments or parks in recognition of the services performed by soldiers, sailors, marines and war veterans of the United States, and providing for the cost thereof.

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

Section 1. **Cities and villages may erect memorials to war veterans.**—The governing body of any city or village of this