

CHAPTER 277**DELINQUENT PERSONAL PROPERTY TAXES; DEFENSES****277.01 WHEN PERSONAL PROPERTY TAXES DELINQUENT; PENALTY.**

Prior to March 1, the county treasurer may accept one-half or all of the personal property tax. He cannot accept any other proportion. OAG April 19, 1945 (450-F-1).

Personal property taxes may be enforced in personam while proceedings to enforce real estate taxes are in rem. Petition of S. R. A. 213 M 487, 7 NW(2d) 484.

Payment to avoid penalties of taxing statute as involuntary payment. 13 MLR 629.

277.10 CLERK'S FEES; EXECUTION.

Money resulting from proceedings instituted under chapter 277 should be distributed in the same manner as personal property taxes. OAG Aug. 28, 1946 (421-A-8).

277.11 SHERIFF'S FEES.

The county board fixes the sheriff's fees "in attempting the collection of personal tax warrants." If the sheriff makes a report of what he has done and the board fixes his compensation, that complies with the statute. An appeal to the court may be taken from the action of the county board. 1944 OAG 225, Oct. 11, 1943 (390-C-13).

In collecting a personal property judgment the sheriff should collect his fees in addition to the amount of the judgment. 1944 OAG 226, Dec. 30, 1943 (390-C-13).

277.14 DOCKETING JUDGMENT.

Where the personal property was sold on May 24, the assessor must nevertheless assess it in the name of the owner as of May 1, and if the tax is not paid proceed to obtain a judgment and docket it in the county to which the seller has removed. OAG June 1, 1945 (421-a-14).

The state holds a personal property tax judgment in trust for the benefit of the taxing units entitled to participate in the distribution of the proceeds when collected. OAG Aug. 28, 1946 (421-A-8).

277.15 INTEREST.

The county attorney is without authority to discount or settle a personal property tax judgment. OAG Jan. 17, 1945 (421a-8).