

than one hundred dollars nor more than five hundred dollars.

Section 47 re-
pealed

SEC. 12. That section forty-seven of said Act is hereby repealed.

Approved March 12th, A. D. 1861.

CHAPTER IV.

An Act in Relation to the Redemption of Lands Sold for Taxes.

SECTION 1. Time extended one year—if redeemed within six months, all interest and penalties abated—if within twelve months, fifty per cent.—within nine months, twenty-five per cent.

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

Extension of time
one year

SECTION 1. That the time for the redemption of all lands heretofore sold for taxes, and which lands have been purchased and are now held by any city or county, when the redemption expires within one year, or has expired, and which have not been redeemed, shall be extended for the further time of one year. And the proper officers, on the payment, within six months after the passage of this act, of all taxes assessed on said lands prior to the year one thousand eight hundred and fifty-nine (1859) is hereby required to abate all interest (except seven [7] per cent. per annum, penalties and costs thereon, except cost of advertisement and sale,) and in like manner if payment as aforesaid is made within nine months, to abate fifty (50) per cent., and if paid within twelve (12) months, twenty-five per cent. of all such interest. *Provided*, That the provisions of this act shall not extend to any case where the time for redemption has already expired, and the county or city has advertised to give tax deeds, unless the owner or party in interest shall prior to the day designated for executing such deed or deeds, pay into the county or city treasury all costs and expenses incurred by giving such notice.

Proviso

SEC. 2. This act shall take effect from and after its passage.

Approved March 8th, A. D. 1861.

CHAPTER V.

An Act to Provide for the Assessment and Collection of a Tax for State Purposes.

SECTION 1. Tax to be levied on the taxable property of the State of four mills on the dollar—for what purpose.

2. Duty of the proper officers of the several counties of the State.
3. Act when to take effect.

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

SECTION 1. There shall be levied on all the taxable property in the State of Minnesota, for the year one thousand eight hundred and sixty-one, a tax of four mills on the dollar for the use of the State, including the sum to be raised as a sinking fund, and for the interest of the State debt under the provisions of an act entitled "An Act to authorize a loan of two hundred and fifty thousand dollars to defray the current expenses of the State," approved March thirteenth, one thousand eight hundred and fifty-eight; one and a half mills thereof shall be payable in gold or silver; so much thereof as may be necessary shall be applied to the payment of interest and expenses on State loan of two hundred and fifty thousand dollars.

SEC. 2. It shall be the duty of the proper officers of the several counties of the State to assess and collect said tax in their respective counties, and pay the same over to the treasurer of State in the manner and time prescribed by law.

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

Approved March 8, A. D. 1861.