

## CHAPTER IX.

AN ACT TO REMIT, IN CERTAIN CASES, ALL COSTS, PENALTIES AND INTEREST, ON TAXES, FOR THE YEAR EIGHTEEN HUNDRED AND SEVENTY-FOUR.

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

SECTION 1. That the county commissioners of the counties of Jackson, Cottonwood, Murray, Nobles, Rock, Watonwan, Martin, Brown, Renville, Meeker, Redwood, Lyon, Yellow Medicine, Otter Tail, Douglas, Grant, Stevens, Pope, Faribault, Chippewa, Swift, Lac qui Parle, Lincoln, Clay, Becker, Wilkin, Sibley, McLeod and Nicollet, are hereby authorized to, and may in their discretion, remit all costs, penalties and interest which may be chargeable on taxes assessed in said counties respectively, on real estate, for the year eighteen hundred and seventy-four, in the following cases, to wit: Whenever any resident of either of said counties shall, at any time prior to the first day of December, A. D. eighteen hundred and seventy five, produce to the county commissioners of such county satisfactory evidence, given under oath, that his crops, for the year eighteen hundred and seventy-four, have been destroyed, either by grasshoppers or hailstorms, and that by such destruction of his crops he was rendered incapable of paying the taxes levied on his real estate for the year eighteen hundred and seventy-four, and shall also offer, at any time prior to said first day of December, A. D. eighteen hundred and seventy-five to pay the amount charged against such real estate on the tax list for said year eighteen hundred and seventy-four. The county auditor acting by order of the county commissioners, shall certify to the treasurer of said county the amount so offered, and the treasurer shall receive such amount in full of such taxes, abating all interest, penalties, and costs which may have accrued thereon, and the treasurer of said county, upon being so directed, shall receive the amount originally charged on such tax list, and discharge such real estate from all claims or liens arising from such tax, and from any and all proceedings had thereon, and the auditor of such county, on the presentation of proper evidence of any such payment so made under the direction of the county commissioners of his county, shall also make in the official books in his office, the necessary entries to discharge such taxes so paid. False swearing under this act shall be construed to be perjury, and subject the party taking such oath to the punishment prescribed for that crime.

County commissioners authorized to remit taxes for the year 1874, in certain cases.

Punishment for false swearing.

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

Approved March 9, 1875.

## CHAPTER X.

AN ACT TO AUTHORIZE THE BOARD OF COUNTY COMMISSIONERS OF CERTAIN COUNTIES TO REMIT AND REFUND PORTION OF TAX LEVIED FOR YEAR A. D. EIGHTEEN HUNDRED AND SEVENTY-FOUR, WITHIN THEIR RESPECTIVE LIMITS.

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

SECTION 1. Whereas, in some counties of this state the board of county commissioners had established the percentage of taxation in their respective counties for the year A. D. eighteen hundred and seventy-four, previous to the raising of the valuation of property in said counties by the state board of equalization, whereby an amount of tax largely in excess of the amount intended to be raised has been imposed on the property in said counties. Therefore, the board of county commissioners in said counties are hereby empowered and instructed respectively, to remit all taxes except the state tax, so as to make the amount of tax to be collected correspond with the valuation of said property at the time the percentage of taxation was fixed, and upon which such percentage was established. County commissioners authorized to remit a portion of tax levied for year 1874.

Sec. 2. The board of county commissioners of said counties are hereby authorized to refund to parties who have already paid their taxes within said counties for the year A. D. eighteen hundred and seventy-four, the amount of tax authorized to be remitted under the first section of this act. Authorized to refund a portion of moneys already collected.

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

Approved March 8, 1875.