

CHAPTER 7.

S. F. No. 274.

AN ACT TO AUTHORIZE THE ABATEMENT OF TAXES IN CERTAIN CASES.

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

Abatement of taxes on certain railroad lands prior to bona fide purchase.

SECTION 1. In all cases where railroad lands situated and being in the counties of Martin, Jackson, Cottonwood and Murray have been purchased by an actual *bona fide* purchaser prior to January first (1st), one thousand eight hundred and ninety-one (1891), from any railroad company, has been assessed and taxed for taxes for years prior to the date of such purchase, and such taxes remain unpaid, the state auditor is hereby authorized, and he shall, upon the application of the owner of said land, duly countersigned by the auditor of the county in which such land is situated, abate the same, and direct that all such taxes be stricken from the tax books of such county, and the land be discharged from the lien thereof; *Provided, however,* That such application shall be made under oath, and shall contain the date of the purchase of such land, the amount of such taxes, and the year or years for which the same were assessed and extended against such land; and *Provided further,* That the provisions of this act shall not apply to any purchaser of any such land who, at the date thereof, was in any manner connected with the company owning such land, either as an officer, stockholder or director thereof.

SEC. 2. This act shall take effect and be in force from and after the date of its passage.

Approved April 14, 1891.

CHAPTER 8.

[H. F. No. 172.]

AN ACT TO PROVIDE FOR THE ASSESSMENT, TAXATION AND COLLECTION OF TAXES OF TELEGRAPH AND TELEPHONE LINES WITHIN THE STATE OF MINNESOTA.

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

Telegraph and telephone lines to be taxed on valuation.

SECTION 1. That all telegraph and telephone lines heretofore or hereafter built and operated within this state shall be subject to taxation as hereinafter required.