

## CHAPTER VI.

*An Act to amend Chapter four of the General Laws of eighteen hundred and sixty-two, being an act in relation to the Redemption of Lands sold for Taxes, and relating to Taxes and Tax Sales.*

SECTION 1. Amendment to Section 9. Lands sold for taxes may be redeemed—when.  
2. When act to take effect.

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

SECTION 1. That section nine, of chapter four, of the general laws of 1862, entitled "an act in relation to the redemption of lands sold for taxes, and relating to taxes and tax sales," approved March 11th, 1862, be amended so as to read as follows: That any tract or parcels of land so sold, may be redeemed by the person who owned the same at the time of the forfeiture thereof or his representative or assigns, or any person having a valid lien, at any time within one year from the time of the sale thereof, upon paying to the treasurer of the county for the use of the purchaser or his assignee or grantee, the amount for which such property was sold, together with all subsequent taxes which may have been paid by such purchaser, his assignee or grantee, upon such property after the time of such sale, and also the amount of one dollar for recording the tax deed of such land, with interest on such amount from the day of sale or payment to the time of redemption, at the rate of two per cent. per month, and treasurer's fees on the same; and upon such redemption being made, the treasurer of the county shall execute and deliver to the person redeeming, a certificate thereof which may be recorded in the office of the register of deeds, and thereupon the same shall operate to defeat such tax deed or certificate of sale so far as such redeemed premises are concerned, and the title acquired by such purchaser or his assignee or grantee under such certificate

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—when

and deed shall revert to such redemptioner, if the owner, and if a mortgagee or lien holder, all moneys so paid by him, shall constitute an additional lien, and may be recovered by him as provided by section four, of chapter six, of general laws of 1862.

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

Approved February 24, 1864.

## CHAPTER VII.

*An Act to amend sections eighty-two and eighty-nine of chapter one of the General Laws of eighteen hundred and sixty; an act to provide for the assessment and taxation of all property in this State, and for levying taxes thereon according to its true value in money.*

- SECTION 1. Amendment to sections 82. Delinquent list of personal property tax to be read at September session of Board.  
 2. Amendment to section 89. County Auditor to draw warrant upon Treasurer.  
 3. When act to take effect.

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

SECTION 1. That section eighty-two (82) of said act be amended so as to read as follows :

Section 82. It shall be the duty of the several county commissioners in this State, annually, at their September session, to cause the delinquent list of personal property tax to be publicly read on the second day of said session, and said commissioners may at that time direct and require the county auditor to strike from such list of delinquent personal property tax, such personal property taxes as may, in their opinion, be uncollectable, and the county auditor shall immediately

Delinquent list of personal property tax to be read at September session of board