

CHAPTER XI.

AN ACT TO AMEND SECTION FIFTY-TWO (52) OF CHAPTER FIVE (5) OF THE GENERAL LAWS OF EIGHTEEN HUNDRED AND SEVENTY-FIVE (1875), RELATING TO THE ASSESSMENT AND COLLECTION OF TAXES.

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

SECTION 1. That section fifty-two of chapter five of the general laws of eighteen hundred and seventy-five, relating to the assessment and collection of taxes, be and the same is amended by adding thereto the following, viz.: *Provided further*, That any tract of land heretofore sold for a term exceeding two years, may be redeemed at any time within two years from the day of sale in the manner prescribed in section one hundred and thirty of said chapter one.

Land may be redeemed within two years.

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

When act to take effect.

Approved March 6, 1876.

CHAPTER XII.

AN ACT TO ABATE THE PENALTIES AND INTEREST ON CERTAIN TAXES FOR THE YEAR 1875, IN CERTAIN COUNTIES. SUBSTITUTED FOR HOUSE FILES NUMBERS THIRTY-FIVE (35), SIXTY-TWO (62), FIFTY-NINE (59), AND ONE HUNDRED AND NINETY-SIX (196).

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

SECTION 1. That in all cases when any of the residents of this state shall, by reason of loss of crops by hail, or the ravages of grasshoppers, be thereby rendered unable to pay the taxes levied or assessed for the year 1875, upon any real or personal property owned by any such resident, and subject to taxation within either of such counties, no penalties or interest shall attach to or be charged upon any such taxes until the 1st day of December, 1876. *Provided*, that before any person shall be entitled to the benefits of the provisions of this act, he or she shall

No penalties or interest to be charged — in what case — until when.

Applicant for benefit shall make affidavit.—penalty for false affidavit.

When act to take effect.

make affidavit before some officer of the county competent to administer oaths, wherein such applicant resides, which affidavit shall be witnessed by at least two witnesses, giving correct description of all real property, and setting forth that he or she is incapable of paying such tax by reason of loss of his crops for the year 1875, by hail or grasshoppers, and said affidavit shall be filed in the office of the county auditor of such county on or before May 15th, 1876, subject to public inspection; and any person being found guilty of false swearing in making such affidavit, shall be subject to all the pains and penalties of perjury.

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

Approved March 6, 1876.

CHAPTER XIII.

AN ACT TO AMEND CERTAIN SECTIONS OF THE LAW RELATING TO THE PUBLIC SCHOOLS OF MINNESOTA.

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

SECTION 1. That section 84, of chapter 1, of the general laws of 1873, (being section 111, of chapter 15, of the statutes at large) be and the same is hereby amended so as to read as follows:

Apportionment of School funds—how made—when.

Sec. 111. The state superintendent of public instruction shall make an apportionment of the available current school funds in the state treasury among the several counties of the state, on the first Monday in March and the first Monday in October, of each year, in proportion to the number of scholars between the ages of five and twenty-one years, in good faith enrolled in the public schools, and reported to him in accordance with the following provisions. *Provided, first,* that every teacher in any public school of the state, shall keep, in a register furnished him by the clerk of the district, a record of the names, in full, and the number, and daily attendance of scholars enrolled in the school, studying and reciting in the same, and properly belonging thereto checking with a cross (X) the names of any under five or over twenty-one years of age. The register shall also be kept so as to show how many have attended less than five days in any term, how many between five and ten days, how many between ten and twenty days, and how many between twenty and forty days; and all other facts required in the register respecting the condition of the schools, shall be fully and accurately recorded. *Provided, second:* that every teacher in the common and

Teachers to keep records.