

## CHAPTER 78.

AN ACT TO EXTEND THE TIME FOR PAYMENT OF THE UNPAID PURCHASE MONEY ON STATE LANDS SOLD PRIOR TO THE YEAR ONE THOUSAND EIGHT HUNDRED AND SEVENTY-SEVEN (1877).

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

SECTION 1. The time for payment of the unpaid purchase money due the State on all sales of school, agricultural college, university and internal improvement lands, made prior to the year one thousand eight hundred and seventy-seven (1877), the same being twenty (20) years, is hereby extended ten (10) years, and all certificates of sale of such lands, issued by the commissioner of the State land office, prior to said year, shall continue in force for the term of thirty (30) years from the date of the sale under which they were issued. *Provided*, that the conditions of said certificates in reference to interest, penalty, taxes and final payment of the principal shall continue in full force and effect.

Unpaid purchase money on state lands—time extended.

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

Approved March 9, 1878.

## CHAPTER 79.

AN ACT TO ABATE THE PENALTIES AND INTEREST ON CERTAIN TAXES FOR THE YEARS OF ONE THOUSAND EIGHT HUNDRED SEVENTY-SIX (1876), AND ONE THOUSAND EIGHT HUNDRED AND SEVENTY-SEVEN (1877), IN COUNTIES WHERE THE GRASSHOPPERS HAVE DESTROYED THE CROPS.

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

SECTION 1. That whenever any person by reason of loss of crops by ravages of grasshoppers, is or shall be unable to pay the taxes levied or assessed upon the farm not to exceed one hundred and sixty (160) acres, whereon such crops were destroyed for the years one thousand eight hundred and seventy-six (1876) or one thousand eight hundred and seventy-seven (1877) or for both of said years, and upon the personal

Penalties and interest abated on certain taxes.

property of such person within this State, no costs, interests or penalties shall attach to, or be charged upon any such taxes until the first (1st) day of December, one thousand eight hundred and seventy-eight (1878). Provided, that before any person shall be entitled to the benefit of the provisions of this act, he shall before the first day of June, A. D. one thousand eight hundred and seventy-eight (1878), make an affidavit before some officer authorized to administer oaths within the county in which such real estate or personal property is listed for taxation, showing

*First.* A description of the real property owned by such person, and listed for taxation for both or either of said years.

*Second.* The assessed value of the personal property owned by such person, and listed for taxation for both or either of said years.

*Third.* The amount of taxes levied or assessed upon any such real or personal property, for each of said years or one of them as the case may be.

*Fourth.* That by reason of loss of crops of such person in the years of one thousand eight hundred and seventy-six (1876) and one thousand eight hundred and seventy-seven (1877), or either of said years, by the ravages of grasshoppers, the affiant is not, and will not prior to the first day of December, one thousand eight hundred and seventy-eight (1878), be able to pay the taxes levied or assessed upon such property.

The person applying for relief under this act shall also, before the first day of June, A. D. one thousand eight hundred and seventy-eight (1878), procure the certificate of two (2) disinterested residents of such county, stating that they are acquainted with such person, that of their own [personal] knowledge his crops were destroyed as set forth in his affidavit, and that by reason of such loss they verily believe such person is not, and will not prior to the first day of December, A. D. one thousand eight hundred and seventy-eight (1878), be able to pay the taxes levied or assessed upon his real or personal property, for the years of one thousand eight hundred and seventy-six (1876) and one thousand eight hundred and seventy-seven (1877), or either of said years as the case may be.

SEC. 2. The affidavits and certificates herein provided for, shall be filed with the county auditor of the proper county, and thereupon the county auditor shall enter upon the tax list a copy of the judgment tax list for the years of one thousand eight hundred and seventy-six (1876) and one thousand eight hundred and seventy-seven (1877), or either as the case may be, opposite such lands and personal property the words, "interest and costs abated," and thereupon no costs, interest or penalty shall attach to or be charged against any such real or personal property, until the first day of December, A. D. one

Affidavit to be made.

Certificate of two disinterested persons required.

To be filed with the county auditor.

thousand eight hundred and seventy-eight (1878), but after that date the costs, interests and penalties now provided by law, shall attach to and be charged against the taxes levied and assessed upon such real or personal property.

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

Approved March 1, 1878.

## CHAPTER 80.

AN ACT TO RELIEVE PERSONS IN THIS STATE WHO HAVE SUFFERED FROM GRASSHOPPERS, BY EXTENDING THE TIME TO PAY THEIR TAXES UNDER SECTIONS SEVEN (7) OF CHAPTER ONE HUNDRED AND FIFTY-SIX (156) OF THE GENERAL LAWS OF 1877.

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

SECTION 1. All persons residing in this State who have complied with section six (6) of chapter one hundred and fifty-six (156) of the General Laws of Minnesota for the year one thousand eight hundred and seventy-seven, (1877,) may apply to the board of county commissioners of their respective counties at any session thereof, by a sworn statement that he or she is not able to pay said taxes as levied in accordance with section seven (7) of said act, in consequence of pecuniary inability; and said board of county commissioners may, upon due consideration of the facts as presented, extend the time for the payment of such taxes for a period of one year, and the county auditor shall thereupon notify the county treasurer of such county of the extension as given by said board of county commissioners, and he shall refrain from collecting said tax for that year.

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

Time extended to certain persons for payment of seed grain.

Approved February 8, 1878.