

## CHAPTER 55.

## AN ACT TO PROVIDE FOR THE COLLECTION OF DELINQUENT TAXES IN CERTAIN CASES.

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

SECTION 1. In any county where there has been a failure from any cause, to be ascertained and determined by the County Auditor, to advertise, or by reason of such failure, or of a defective advertisement, to sell any tract or lot of real property, or the entire list of real property subject to delinquent taxes for any year or years according to the provisions of the general tax law, and in all cases where a tax sale, or the certificate issued thereon, shall have been set aside for any cause to be ascertained and determined by the County Auditor, such property shall be included in the delinquent list of the present year, if such taxes shall remain unpaid and the same proceedings shall be had against such property, as for taxes becoming delinquent this year, and judgment shall be rendered for the taxes with interest thereon, from the date it should have been sold with all accruing penalties and costs.

Proceedings  
when failure  
to sell.

SEC. 2. If there are personal taxes remaining unpaid in any county for any year or years prior to the year one thousand eight hundred and seventy-eight (1878) for which a judgment has not been rendered as provided by law, the County Treasurer shall proceed to collect such taxes and make return of all that he may be unable to collect with the personal taxes now in his hands for collection.

Taxes  
remaining  
unpaid.

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

Approved March 8, 1879.

## CHAPTER 56.

## AN ACT TO PROVIDE FOR THE LEVY OF TAXES FOR STATE PURPOSES FOR THE YEARS ONE THOUSAND EIGHT HUNDRED AND SEVENTY-NINE (1879) AND ONE THOUSAND EIGHT HUNDRED AND EIGHTY (1880).

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

SECTION 1. There shall be levied on all taxable property in the State of Minnesota for the year one thousand eight hundred and seventy-nine a tax of three hundred and forty-five thousand dollars (\$345,000) or as near that amount as practicable; *Provided*, That the tax hereby levied shall not exceed one and five-tenths of a mill on each dollar of taxable property.

State tax for  
1879 \$345,000.