

## CHAPTER 71.

S. F. No. 356.

*An act to authorize the common council or other governing body of municipalities to reduce and rebate assessments for local improvements in counties where the provisions of chapter two hundred and ninety (290) of the General Laws of eighteen hundred and ninety-seven (1897), have been made applicable by the adoption of the resolution therein provided for, in cases where such assessments have not been included in any judgment entered pursuant to said chapter.*

Cities, authorized to rebate local improvement assessment in certain cases.

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

SECTION 1. The common council or other governing body of any municipality in any county in the state, in which the board of county commissioners thereof shall have declared by resolution adopted at some regular or special meeting, held on or before the first (1st) day of August, eighteen hundred and ninety-seven (1897), that taxes existing and delinquent on the first (1st) Monday of January, eighteen hundred and ninety-seven (1897), and prior years (excepting such taxes, enforcement of which was barred by the statute of limitations at the time of the passage of such resolution of such board of county commissioners), exceeds the sum of thirty (30) mills on the dollar of the assessed valuation of real property in such county for the year eighteen hundred and ninety-six (1896), is hereby authorized and empowered to reduce and rebate any assessment for local improvements not included in any judgment entered pursuant to chapter two hundred and ninety (290) of the General Laws of Minnesota for the year eighteen hundred and ninety-seven (1897), where, in the discretion of such common council or other governing body such reduction or rebate is to the interest of such municipality, and the amount of such reduction or rebate shall be in the discretion of said common council or other governing body.

Council empowered to reduce in certain cases.

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

Approved March 20, 1899.