

CHAPTER II.

An Act Supplemental to an Act entitled "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," approved March ninth, eighteen hundred and sixty.

March 2, 1865.

SECTION 1. Board of County Commissioners shall have power to make such abatement of taxes or penalties as they shall deem just; also to order money refunded improperly assessed—when application for relief made.

2. When act to take effect.

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

SECTION 1. The board of county commissioners of each county upon proper cause shown by a party aggrieved, shall have power to make such an abatement of taxes or penalties or both, assessed or incurred against any property in any case as they may deem just, and also to order any tax paid which has been improperly assessed or paid by mistake, to be refunded by the county treasurer, and the taxes so refunded shall be chargeable to and be deducted from the several funds on account of which the same were collected in the hands of the county treasurer.

Commissioners to have power to make abatement of taxes; to order money refunded improperly assessed.

Provided, That all applications for relief under this act shall be made within one year from the first day of January next ensuing the levy of such tax.

When application for relief made.

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

Approved March 2, 1865.