

CHAPTER XLIII.

An Act to amend sections 117 and 118 of chapter 11 of the Revised Statutes, relating to the penalty for the non-payment of taxes March 1, 1867

SECTION 1.—Amends certain sections of revised statutes.

2.—When act shall take effect.

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

SECTION. 1. That sections 117 and 118 of the revised statutes be and the same are hereby amended so that they shall read as follows, to wit: Amendment

Section 117. The taxes on real property for each year shall be paid during the months of January and February in each succeeding year, and if not paid in full by the first day of March in each year shall be deemed delinquent.

Section 118. Any person owning or having an interest in lands on which taxes are delinquent as aforesaid, may pay the same at any time before the first Monday in June; *Provided*, That if such payment is not made until the land has been advertised for sale as hereinafter prescribed, there shall be added to said tax a fee of ten cents for each description; *and provided further*, that all taxes, penalties, interests and costs of prior years on said lands are paid also.

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

Approved March 1, 1867.