

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

Approved March 9, 1875.

CHAPTER X.

AN ACT TO AUTHORIZE THE BOARD OF COUNTY COMMISSIONERS OF CERTAIN COUNTIES TO REMIT AND REFUND PORTION OF TAX LEVIED FOR YEAR A. D. EIGHTEEN HUNDRED AND SEVENTY-FOUR, WITHIN THEIR RESPECTIVE LIMITS.

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

SECTION 1. Whereas, in some counties of this state the board of county commissioners had established the percentage of taxation in their respective counties for the year A. D. eighteen hundred and seventy-four, previous to the raising of the valuation of property in said counties by the state board of equalization, whereby an amount of tax largely in excess of the amount intended to be raised has been imposed on the property in said counties. Therefore, the board of county commissioners in said counties are hereby empowered and instructed respectively, to remit all taxes except the state tax, so as to make the amount of tax to be collected correspond with the valuation of said property at the time the percentage of taxation was fixed, and upon which such percentage was established. County commissioners authorized to remit a portion of tax levied for year 1874.

Sec. 2. The board of county commissioners of said counties are hereby authorized to refund to parties who have already paid their taxes within said counties for the year A. D. eighteen hundred and seventy-four, the amount of tax authorized to be remitted under the first section of this act. Authorized to refund a portion of moneys already collected.

Sec. 3. This act shall take effect and be in force from and after its passage. When act to take effect.

Approved March 8, 1875.