

## CHAPTER XI.

AN ACT TO EXTEND THE TIME FOR THE PAYMENT OF TAXES ON PERSONAL PROPERTY FOR THE YEAR ONE THOUSAND EIGHT HUNDRED AND SEVENTY-FOUR, IN THE COUNTIES OF MARTIN, JACKSON, NOBLES, ROCK, MURRAY, COTTONWOOD, WATONWAN, RENVILLE, LYON, AND A PART BLUE EARTH, FARIBAULT, BROWN.

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

Extension of time for the collection of personal property tax in certain counties for the year 1874.

SECTION 1. That the time for the collection and payment of all taxes on personal property for the year one thousand eight hundred and seventy-four in the counties of Martin, Jackson, Nobles, Rock, Murray, Cottonwood, Watonwan, Renville, Lyon and Lincoln, and the towns of Elmore, Pilot Grove, Joe Davies, Prescott, Rome, and all that portion of the town of Verona except the village of Winnebago City, in the county of Faribault. Also the towns of Butternut Valley, Ceresco, Cambria, Lincoln and Pleasant Mounds in the county of Blue Earth. Also the towns of Linden, Lake Hanska, Albin, Mulligan, Georgetown, Bashaw, Burns, North Star, Leavenworth, Stark and Prairieville in Brown county, and the towns of Ridgely, Burnadotte and West Newton in Nicollet county, and Fairfield and Appleton in Swift county, be and the same is hereby extended to the first day of November next. *Provided*, That no penalty on account of the non-payment of any taxes on personal property for the year A. D. one thousand eight hundred and seventy-four shall attach prior to the first day of November next. *Provided, further*, That before any person shall be entitled to the benefit of the extension hereinbefore provided, he shall make proof under oath to the satisfaction of the county treasurer of the county where the taxes to be extended are payable, that he is rendered incapable of paying such taxes by reason of the loss of his crops for the year one thousand eight hundred and seventy-four by grasshoppers or hail.

To give satisfactory proof of damage before entitled to benefits.

County treasurer authorized to administer oaths.

SEC. 2. That county treasurers in the counties mentioned in this act are hereby authorized and empowered to administer oaths to those asking an extension of time for the payment of taxes as aforesaid, but not otherwise.

When act to take effect.

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

Approved March 1st, 1875.