

CHAPTER XI.

AN ACT TO AMEND SECTION FIFTY-TWO (52) OF CHAPTER FIVE (5) OF THE GENERAL LAWS OF EIGHTEEN HUNDRED AND SEVENTY-FIVE (1875), RELATING TO THE ASSESSMENT AND COLLECTION OF TAXES.

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

SECTION 1. That section fifty-two of chapter five of the general laws of eighteen hundred and seventy-five, relating to the assessment and collection of taxes, be and the same is amended by adding thereto the following, viz.: *Provided further*, That any tract of land heretofore sold for a term exceeding two years, may be redeemed at any time within two years from the day of sale in the manner prescribed in section one hundred and thirty of said chapter one.

Land may be redeemed within two years.

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

When act to take effect.

Approved March 6, 1876.

CHAPTER XII.

AN ACT TO ABATE THE PENALTIES AND INTEREST ON CERTAIN TAXES FOR THE YEAR 1875, IN CERTAIN COUNTIES. SUBSTITUTED FOR HOUSE FILES NUMBERS THIRTY-FIVE (35), SIXTY-TWO (62), FIFTY-NINE (59), AND ONE HUNDRED AND NINETY-SIX (196).

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

SECTION 1. That in all cases when any of the residents of this state shall, by reason of loss of crops by hail, or the ravages of grasshoppers, be thereby rendered unable to pay the taxes levied or assessed for the year 1875, upon any real or personal property owned by any such resident, and subject to taxation within either of such counties, no penalties or interest shall attach to or be charged upon any such taxes until the 1st day of December, 1876. Provided, that before any person shall be entitled to the benefits of the provisions of this act, he or she shall

No penalties or interest to be charged — in what case—until when.