

indebtedness which any such county may incur under the provisions of this Act, shall not be considered in determining whether or not this Act is applicable to such county.

**Sec. 7. Inconsistent acts repealed.**—Any acts or parts of acts inconsistent herewith, are hereby repealed.

**Sec. 8.** This act shall take effect and be in force from and after its passage.

Approved March 30, 1929.

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CHAPTER 117—H. F. No. 468

*An act relating to penalty and interest on real estate taxes and assessments.*

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

**Section 1. Penalty and interest not to be collected in certain cases.**—The County Treasurer of each county in this state is hereby authorized and directed to accept, in part or in full payment and discharge of all real estate taxes and assessments of every kind on any parcel of land which became delinquent prior to the year 1926 and which are held by the state, an amount equal to such taxes and assessments as originally assessed and taxed, without penalty or interest at any time before January 1, 1930, but no such part payment shall be accepted for less than one year's taxes at any one time; nor shall payment of the amount of a judgment for delinquent taxes, nor of the amount for which a parcel was bid in for the state pursuant thereto, be accepted unless all subsequent delinquent taxes on the parcel are also paid; provided, further, the authority granted to the County Treasurer by this act to waive penalties and interest shall not exist before July 1st, 1929, and, if before that date the County Board as to general taxes or ditch or road liens, or the governing body of the town or municipality interested, as to other special assessments, shall have adopted a resolution, and filed a certified copy thereof with the County Treasurer, fixing a minimum amount of such accrued interest and penalties which shall be accepted, the terms of such resolution shall control with respect thereto.

Approved March 30, 1929.