

CHAPTER 149.

AN ACT EXTENDING THE TIME OF PAYMENT FOR SEED GRAIN FURNISHED SUFFERERS FROM GRASSHOPPER RAVAGES UNDER CHAPTER NINETY-FOUR (94) OF THE GENERAL LAWS OF ONE THOUSAND EIGHT HUNDRED AND SEVENTY-EIGHT (1878).

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

SECTION 1. That the payment of the seed grain personal property tax against all persons who were furnished seed grain by the State of Minnesota under the provisions of chapter ninety-four (94) of the General Laws of one thousand eight hundred and seventy-eight (1878), which has not been paid, and where such persons are unable to make present payment thereof on account of failure of crops or other reasonable cause, be and the same hereby is extended without interest, costs or penalties, as to one half ($\frac{1}{2}$) of said tax, until the first (1st) day of November, A. D. one thousand eight hundred and eighty-one (1881), and as to the other half ($\frac{1}{2}$) of said tax until the first (1st) day of October, one thousand eight hundred and eighty-two (1882), upon the conditions and terms hereinafter stated, and not otherwise.

Seed grain personal tax.

Extension of time.

SEC. 2. That the payment of one-half ($\frac{1}{2}$) of the seed grain real estate tax against the real estate of all persons who were furnished seed grain by the State of Minnesota under the provisions of chapter ninety-four (94) of the General laws of one thousand eight hundred and seventy-eight (1878), which has not been paid, and where such persons are unable to make present payment thereof on account of failure of crops, or other reasonable cause, be and the same hereby is extended without interest, cost or penalties, until the first (1st) day of June, one thousand eight hundred and eighty-two (1882), upon the terms and conditions hereinafter stated, and not otherwise.

Seed grain real estate tax—extension of time.

SEC. 3. That all persons wishing to avail themselves of this act shall, on or before June first (1st), one thousand eight hundred and eighty-one (1881), make application therefor to the County Auditor of the proper county, and shall file with such County Auditor his or her affidavit containing a description of their land, if any, against which there are unpaid taxes for seed, and stating that they are unable to pay the taxes due from them for seed grain by reason of loss of crops, or other reasonable cause, to be set forth in such affidavit; and thereupon the said County Auditor shall, if he is satisfied that said parties are unable to make present payment of said taxes, shall grant an extension of the time of

When application must be made.

Collection of
taxes.

the payment of said taxes as hereinbefore provided, and shall deliver to the County Treasurer of his county a list of the names of the persons, with a description of their real estate, to whom such extensions shall be granted; but no extension of any portion of said real estate tax shall be extended until one-half of said tax has been actually paid. At the expiration of such extension the said County Treasurer shall proceed to collect said personal property taxes in accordance with the provisions of section fifty-eight (58), of chapter eleven (11) of the statutes of one thousand eight hundred and seventy-eight (1878). And the balance of said real estate taxes, if not paid on or before June first (1st), one thousand eight hundred and eighty-two (1882), shall be collected in the same manner and as a part of the taxes for the year one thousand eight hundred and eighty-one (1881) against said real estate.

All defense
waived.

SEC. 4. That nothing in this act shall operate in any manner to prejudice the claims of the State against any person indebted for seed grain, but all the provisions of said chapter ninety-four (94), except as herein provided, shall continue in full force and effect as against such persons indebted until the claims of the State are fully paid and satisfied. And all persons availing themselves of the benefits of this act, shall be deemed to have waived any and all defense which they have or might have had against the payment of said taxes, and shall be estopped from asserting the validity of any of said taxes or claims for taxes extended by virtue of this act, and the portion of said real estate tax extended shall be and continue to be a lien on the real estate against which it purports to have been assessed until paid.

SEC. 5. This act shall take effect and be in force from and after its passage.

Approved March 1, 1881.

CHAPTER 150.

AN ACT TO INTRODUCE MORAL AND SOCIAL SCIENCE IN THE
PUBLIC SCHOOLS OF THIS STATE.

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

SECTION 1. That all school officers in the State may introduce as part of daily exercises of each school in their jurisdiction, instruction in the elements of social and moral