

Section 113. If any real or personal property shall be omitted in the assessment of any year or years and the property shall thereby escape taxation, when such omission shall be discovered, the County Auditor shall enter such property on the assessment and tax books for the year or years omitted, and he shall assess the same and extend all arrearage of taxes properly accruing against such property with seven (7) per cent. interest thereon, from the time said taxes would have become delinquent, and the same shall be extended against such property on the tax list for the current year.

Property omitted from assessment, shall be assessed by county auditor

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

Approved March 7, 1881.

CHAPTER 6.

AN ACT TO AMEND SECTION FORTY-FOUR (44.) TITLE FOUR (4.) CHAPTER SIX (6) OF THE GENERAL STATUTES OF ONE THOUSAND EIGHT HUNDRED AND SEVENTY-EIGHT, (1878), RELATING TO STATE TREASURER.

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

SECTION 1. That section forty-four: (44.) title four (4.) chapter six (6.) of the General Statutes of one thousand eight hundred and seventy-eight, (1878) be amended by inserting the words "one hundred thousand" (100,000) instead of the words "eighty thousand" (80,000) on line three (3) of said section.

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

Approved March 8, 1881.