

**79-2415. Temporary remission and cancellation of penalties, costs and expenses up to September 1, 1941; interest rate after September 1, 1939.** With respect to all lands bid off for taxes in the name of the county at the tax sale of September, 1938, or prior years, and now held by said county, the owner, holder of record title, his or her heirs, executors, administrators, assigns or mortgagee may, at any time before September 1, 1939, the taxes due and payable November 1, 1938, having been paid, redeem said land or make partial redemption thereof by paying one or more half year's tax beginning with the first year for which said land was carried on the tax-sale book of the county, without the payment of any penalties, costs, expenses or interest which are hereby remitted.

At any time before September 1, 1941, the taxes due November 1, 1938, and for subsequent years having been paid, said persons may redeem said lands or make partial redemption thereof by paying one or more one half year's tax beginning with the first year for which said land was carried on the tax-sale book of the county without paying any penalties, costs, or expenses, which are hereby remitted and by paying interest on such back tax at the rate of six percent per annum from September 1, 1939.

In case redemption as provided herein is made by a mortgage holder, the mortgagor or his or her assigns may redeem from such mortgage holder or his or her assigns upon payment of the amount of taxes paid by such mortgage holder with interest at the rate of six percent per annum from the date of redemption by such mortgage holder.

**History:** L. 1939, ch. 326, § 1; March 1.