

GENERAL LAWS

OF

MINNESOTA.

PASSED AND APPROVED AT THE THIRD SESSION OF THE STATE LEGISLATURE, COMMENCING JANUARY EIGHTH, ONE THOUSAND EIGHT HUNDRED AND SIXTY-ONE, AND TERMINATING MARCH EIGHTH, ONE THOUSAND EIGHT HUNDRED AND SIXTY-ONE.

CHAPTER I.

An Act to amend An Act to provide for the Assessment and Taxation of all Property in this State, and for Levying Taxes thereon according to its true value in money.

- SECTION 1.** Amendment to Section 2 of the Act approved March ninth, one thousand eight hundred and sixty. Investments in bonds and stocks—money and personal property to be taxed—definition of terms.
2. Amendment to Section 3, in relation to property exempt from taxation.
3. Amendment to Section 4. Persons of full age shall list personal property &c.
4. Amendment to Section 6. Each person to make statement, verified by oath, of all personal property, money, &c.
5. Amendment to Section 7. To fix value on personal property, valuation of—what shall be set forth in the list.
6. Amendment to Section 25. Duties of Assessors.
7. Amendment to Section 27. Assessor to make annual return in tabular form.
8. Amendment to Section 29. Assessor to make biennial return.
9. Amendment to Section 36. County Auditor to report annually to State Auditor, a statement of the aggregate value of taxable property in his county.
10. Amendment to Section 30. Failure to collect, judgment at law.
11. Amendment to Section 33. Statement to State Auditor biennially.
12. Amendment to Section 39. Rules to govern boards—biennial meeting of the State Board—who shall constitute the State Board.
13. Amendment to Section 43. Duty of County Auditor.
14. Amendment to Section 54. Duties of Presidents, and Cashiers of Banks—manner of listing property.
15. Amendment to Section 56. Definition of terms.
16. Amendment to Section 57. Duty of President and Cashier.
17. Amendment to Section 60. Bankers, brokers, and stock jobbers to make report—time when.
18. Amendment to Section 61. Duty of Auditor concerning banks and bankers.
19. Amendment to Section 62. Duty concerning false statements and failure to list.
20. Repeal of Section 64.

SECTION 21.	Amendment to Section 87.	Penalty for non-payment of taxes at the close of sale.
22.	Amendment to Section 92.	Conveyance of unredeemed land.
23.	Amendment to Section 93.	How and when sold—advertisement before sale.
24.	Amendment to Section 94.	Lands returned for non-payment of taxes—how and by whom sold.
25.	Amendment to Section 99.	Purchaser deemed the assignee of the State.
26.	Amendment to Section 104.	Duty of County Treasurer.

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

SECTION 1. That section two (2) of an Act entitled an Act to provide for the assessment and taxation of all property in this State, and for levying taxes thereon according to its true value in money, approved March ninth one thousand eight hundred and sixty, shall be amended so as to read as follows:

Definition of terms

“Real property”
—“Investments
in stocks”

Sec. 2. The terms “real property” and “land” wherever used in this Act, shall be held to mean and include not only the land itself, whether laid out in town lots or otherwise, with all things contained therein, but also all buildings, structures and improvements, trees and other fixtures of whatsoever kind thereon and all rights and privileges belonging or in anywise appertaining thereto, including all buildings erected, and improvements made on any lands, the title to which is not in this State or the United States. The term “investments in bonds,” wherever used in this Act, shall be held to mean and include all moneys invested in bonds of whatsoever kind, whether issued by incorporated or unincorporated companies, towns, cities, townships, counties, states, or other corporations, or by the United States, held by persons residing in this State, whether for themselves or as guardians, trustees or agents. The term “investments in stocks,” wherever used in this Act, shall be held to mean and include all moneys invested in the public stocks of this or any other state, or of the United States, or in any association, corporation, joint stock company, or otherwise, the stock or capital of which is or may be divided into shares, which are transferable by each owner without the consent of the other partners or stockholders, for the taxation of which no special provision is made by this Act, held by persons residing in this State, either for themselves, or as guardians, trustees or agents. The term “personal property,” whenever used in this Act, shall be held to mean and include—

First—Every tangible thing being the subject of ownership, whether animate or inanimate, other than money, and not forming part of any parcel of real property as hereinbefore defined. “Personal property,” what it includes

Second—The capital stock, undivided profits and all other means, not forming part of the capital stock of every company, whether incorporated or unincorporated, and every share, portion or interest in such stock, profits, or means, by whatsoever name the same may be designated, inclusive of every share or portion, right or interest, either legal or equitable, in and to every ship, vessel or boat, of whatever name or description, used or designed to be used either exclusively or partially in navigating any of the waters within, or bordering on this State, whether such ship, vessel or boat shall be within the jurisdiction of this State or elsewhere, and whether the same have been enrolled, registered or licensed at any collector’s office, or within any collection district in this State or not.

Provided, That all improvements made upon lands, the title to which is in this State or the United States, shall be listed as personal property.

The term “money” or “moneys” wherever used in this Act, shall be held to mean and include gold and silver coin and bank notes in actual possession of solvent banks, and every deposit which the person owning, holding in trust or having the beneficial interest therein, is entitled to withdraw in money on demand. “Money or moneys,” what it includes

The term “credits,” wherever used in this Act, shall be held to mean the excess of the sum of all legal claims and demands, whether for money or other valuable thing, or for labor or service due, or to become due to the person liable to pay taxes thereon, including deposits in banks, or within or out of this State other than such as are held to be money as hereinbefore defined by this section, when added together, (estimating every such claim or demand at its true value in money) over and above the sum of legal bona fide debts owing by such person. But in making up the sum of such debts owing, there shall be taken into account no obligation to any mutual insurance company, nor any unpaid subscription to the capital stock of any joint stock company, nor any subscription for any religious, scientific, literary, or charitable purpose; nor any acknowledgment of any indebted- “Credits,” what held to mean

ness unless founded on some consideration actually received and believed at the time of making such acknowledgment to be a full consideration therefor; nor any acknowledgment of debt made for the purpose of diminishing the amount of credits to be listed for taxation; nor any greater amount or portion of any liability as surety, than the person required to make the statement of such credits believes that such surety is in equity bound, and will be compelled to pay, or contribute, in case there be no securities; *Provided*, That pensions receivable from the United States or from any of them, salaries or payments expected to be received for labor or services to be performed or rendered, shall not be held to be annuities within the meaning of this Act.

SEC. 2. That section three (3) of said Act be amended so as to read as follows:

SEC. 3. That all property described in this section to the extent herein limited shall be exempt from taxation, that is to say:

Property exempt from taxation

School houses and houses for public worship

First—All public school houses, and houses used exclusively for public worship, the books and furniture therein, and the grounds attached to such buildings necessary for the proper occupancy, use and enjoyment of the same, and not leased or otherwise used with a view to profit. All public colleges, public academies, all buildings connected with the same, and all lands connected with public institutions of learning not used with a view to profit. This provision shall not extend to leasehold estates of real property, held under the authority of any college or university of learning in this State.

Graveyards

Second—All lands used exclusively as graveyards or grounds for burying the dead, except such as are held by any person or persons, company or corporation, with a view to profit, or for the purpose of speculation in the sale thereof.

Public property

Third—All property whether real or personal belonging exclusively to the State or the United States.

County buildings

Fourth—All buildings belonging to counties used for holding courts, for jails, for county offices, with the ground not exceeding in any county ten acres, on which such buildings are erected.

County or township lands

Fifth—All lands, houses and other buildings belonging to any county, township or town, used exclusively for the accommodation or support of the poor.

Sept 1

Sixth—All buildings belonging to institutions of pure public charity, together with the land actually occupied by such institutions, not leased or otherwise used with a view to profit, and all moneys and credits appropriated solely to sustaining and belonging exclusively to such institutions, and all lands owned and occupied by agricultural societies not leased or used with a view to profit, not exceeding three hundred and twenty acres.

Charitable institutions

Seventh—All fire engines and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe keeping thereof, and for the meeting of fire companies, whether belonging to any town, or to any fire company organized therein.

Fire engines and appurtenances

Eighth—All market houses, public squares or other public grounds, town or township houses or halls, used exclusively for public purposes, and all works, machinery or fixtures belonging to any town, and used exclusively for conveying water to such towns.

Market houses

Ninth—Each individual in this State may hold exempt from taxation personal property of any description of which such individual is the actual owner, not exceeding one hundred dollars in value; no person shall be required to list a greater portion of any credits than he believes will be received, or can be collected, nor any greater portion of any obligation given to secure the payment of rent, than the amount of rent that shall have accrued on the lease, and shall remain unpaid at the time of such listing; no person shall be required to include in his statement as a part of the personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, which he is required to list, any share or portion of the capital stock or property of any company or corporation, which is required to list or return its capital and property for taxation to the State.

Individual property, \$100 exempt from taxation

SEC. 3. That section four (4) of said Act be amended so as to read as follows:

Sec. 4. Every person of full age and sound mind, not a married woman, shall list the personal property of which he is the owner, and all money in his possession; and he shall also list all moneys loaned or otherwise controlled by him as the agent or attorney, or on account of any other person or persons, company or corporation whatsoever, and all moneys deposited subject to his or

Persons of full age shall list personal property

der, check or draft, and credits due from or owing by any person or persons, body politic, whether in or out of such county. The property of every ward shall be listed by his guardian; of every minor, child, idiot or lunatic, having no other guardian, by his father, if living; if not, by his mother, if living; and if neither father or mother be living, by the person having such property in charge; of every wife by her husband, if of sound mind; if not, by herself; of every person for whose benefit property is held in trust, by the trustee; of every estate of a deceased person, by the executor or administrator; of corporations whose assets are in the hands of receivers, or every company, firm, body politic or corporate, by the president or principal accounting officers, partner or agent thereof; and the personal property of every non-resident shall be listed by the agent of such non-resident, or by the person having the same in possession, or having the care or control thereof.

Every person required to list property in behalf of others, by the provisions of this act, shall list it in the same township in which he would be required to list it if such property were his own; but he shall list it separately from his own, specifying in each case the name of the person, estate, company or corporation, to whom it belongs, and all real property, and merchants' and manufacturers' stock, and all the articles enumerated in the seventh section of this act, and all personal property upon farms, and real property not in towns, shall be returned for taxation, and taxed in the township and towns in which it is situated; and all other personal property shall be entered for taxation in the township and town in which the person charged with the tax thereon resided at the time the list thereof was taken by the assessor, if such person reside in the county where such property was listed; and if not, then such property shall be entered for taxation and taxed in the township where situated when listed, anything in this Act to the contrary notwithstanding.

SEC. 4. That section six (6) of said Act be amended so as to read as follows:

Sec. 6. Each person required by this act to list property, shall make out and deliver to the assessor, when required, or within ten days thereafter, a statement ver-

Property listed
by agents and
property owned
in different towns

ified by his oath or affirmation, of all the personal property, moneys, credits, investments in bonds, stocks, joint stock companies or otherwise, in his possession, or under the control of such person at the time notice was given him by the assessor to make out such statement, and which by the provisions of this act, he is required to list for taxation, either as owner or holder thereof, or as guardian, parent, husband, trustee, executor, administrator, receiver, accounting officer, partner, agent or factor. *Provided*, That every person shall list as before provided, all his personal property, both exempt as well as unexempt property, and the county auditor shall deduct from the property selected by the owner, the amount exempt from taxation by the provisions of this Act, and levy tax upon the remainder.

Statement verified by oath of all the personal property, etc.

SEC. 5. That section seven (7) of said Act be amended so as to read as follows:

To fix valuation on personal property—valuation of—what shall be set forth in the list

Sec. 7. Such statement shall truly and distinctly set forth:

First—The number of horses and the value thereof.

Second—The number of neat cattle, and the value thereof.

Third—The number of mules and asses, and the value thereof.

Fourth—The number of sheep and the value thereof.

Fifth—The number of hogs and the value thereof.

Sixth—Every pleasure carriage of whatsoever kind, and the value thereof.

Seventh—The total value of all other articles of personal property which such person is by this act required to list; *Provided*, That if such person shall exhibit to the assessor the animals or other articles of personal property above enumerated, the value of such property so exhibited may be omitted in such statement, as the assessor shall in such cases determine their value without requiring the oath of the person making such statement as to the value thereof, and such person shall in that case be required only to make oath or affirmation to the value of the remainder of the personal property which he is required to list.

Assessors may determine value

Eighth—Every gold and silver watch, and the value thereof.

Ninth—Every piano forte, and the value thereof.

Tenth—The value of the goods and merchandise which such person is required to list as a merchant.

Eleventh—The value of the materials and manufactured articles which such person is required to list as a manufacturer.

Twelfth—The value of money and credits required to be listed, including all balances of book accounts.

Thirteenth—The value of the moneys invested in bonds, stocks, joint stock companies, or otherwise, which such person is by this Act required to list.

SEC. 6. That section twenty-five (25) of said Act be amended so as to read as follows:

Duties of Assessors

Sec. 25. It shall be the duty of each assessor to ascertain and set down opposite each tract of land in the assessment roll furnished them by the county auditor, the value thereof, and when he shall deem it necessary to obtain a more accurate description of any tract or lot in his district, he may require the owner or occupant thereof to furnish the same, with any title papers he may have in his possession; and if such owner or occupant, upon demand made for the same, shall neglect or refuse to furnish a satisfactory description of such parcel of real property to such assessor, he may employ a competent surveyor, to make out a description of the boundaries and location thereof, and a statement of the quantity of land therein, and the expense of such survey shall be returned by such assessor to the auditor of his county, who shall add the same to the tax assessed upon such real property; and it shall be collected by the treasurer of the county with such tax, and when collected shall be paid on demand to the person to whom the same is due; and he shall in all cases from actual view, and from the best sources of information within his reach, determine as near as practicable the true value of each separate tract of real property in his district, according to the rules prescribed by this act for valuing real property; and he shall note in his plat book, separately, the value of all houses, mills and other buildings which exceed one hundred dollars in value, or any tract of land other than town lots, which shall be carried out as a part of the value of such tract; he shall also enter on his plat book the number of acres of arable or plow land, the number of acres of wood and uncultivated land as near as may be,

SEC. 7. That section twenty-seven (27) of said Act be amended so as to read as follows:

Sec. 27. Each assessor shall, on or before the first Monday in August, one thousand eight hundred and sixty, and every second year thereafter, make out and deliver to the auditor of his county, a return in tabular form, contained in a book to be furnished him by such auditor, of the amount, description and value of real property subject to be listed for taxation in his district, which return shall contain:

Assessor to make
annual return in
tabular form

First—The names of the several persons, companies or corporations in whose names the several tracts of real property, other than town property, in each township within his district, shall have been listed; and in appropriate columns opposite each name, a description of each tract, designating the number of acres, the number of section, and the part thereof, and the township or survey listed in such name, and the value of each separate tract as determined by the assessor.

What to contain

Second—The names of the several persons, companies and corporations in whose names the several lots of real property in each town in his district shall have been listed; and in the appropriate columns opposite each name, the description of each lot and the value thereof, as determined by the assessor; and such description shall designate the town and the number of the lot, and the part thereof; and if part of a lot is listed, it shall state the number of feet on the principal street on which it abutts. If the name of the owner of any tract of land or lot shall be unknown, the word "unknown" shall be entered in the column of names opposite said tract or lot.

SEC. 8. That section twenty-nine (29) of said Act be amended so as to read as follows:

Sec. 29. The county auditors of each county shall, as soon as practicable after the first day of May, one thousand eight hundred and sixty, and every second year thereafter, make out and deliver to the assessor of each township, incorporated town, ward or city in his county, an assessment roll compiled from the books in his office, containing a description of each tract and lot of real property situate within such township, incorporated town, ward or city, with the name of the owner thereof, if known, and the number of acres or quantity of land contained therein, as the same shall appear on his books; and also a map of each township and town with-

Assessor to make
biennial return

in such district, with such plat books as may be necessary to enable the assessor to make a correct plat of each section, survey and tract in his district.

SEC. 9. That section thirty-five (35) of said Act be amended so as to read as follows :

County Auditor
to report annual-
ly to State Audi-
tor

SEC. 35. Each county auditor shall make out and transmit to the Auditor of State, before the last day of December annually, a statement of the aggregate value of the taxable property in his county, and of the total amount of taxes for all purposes assessed thereon for that year, and he shall make out and transmit by mail to the Auditor of State, on or before the first day of January in each year, a complete abstract of the duplicate of his county ; he shall also at the same time make out and transmit to the Auditor of State an abstract of the number and value of each of the enumerated articles, the value of merchants' and manufacturers' stock, and the value of all other personal property, moneys, credits, investments in bonds, stocks, joint stock companies or otherwise, and the value of all other articles of personal property as returned by the township assessors, or as fixed by the county board of equalization ; said abstracts shall be made out in such form as the Auditor of State shall prescribe.

SEC. 10. That section thirty-six (36) of said Act be amended so as to read as follows :

Failure to collect
judgment at law

SEC. 36. If the county treasurer shall be unable to collect, by distress or otherwise, the taxes which have been or hereafter shall be assessed upon the personal property of any person or corporation, or any executor, administrator, guardian receiver, accounting officer, agent or factor, such treasurer shall apply to the clerk of the district court in his county, at any time after his annual settlement, on the last day of February, with the county auditor, and said clerk shall cause a notice to be served upon such person, corporation, executor, administrator, guardian, receiver, accounting officer, agent or factor, requiring him forthwith to show cause why he should not pay such taxes ; and if he shall fail to show a sufficient cause, said court, at the term to which said notice is returnable, shall enter a rule against him for the payment of such taxes, and the cost of such proceeding, which rule shall have the same force and effect as a judgment at law, and be enforced by attachment or execution, or such process as may be directed by the court.

Sec. 11. That section thirty-eight (38) of said Act be amended so as to read as follows:

Sec. 38. Each county auditor shall, on or before the first Monday of October, one thousand eight hundred and sixty, and every second year thereafter, make out and transmit to the Auditor of State, an abstract of the real property of each township in his county, which shall set forth:

First—The number of acres, exclusive of town lots, returned by the several assessors in his county, with such additions as shall have been made thereto.

Second—The aggregate value of all such real property other than town lots, as returned by the several assessors of his county, inclusive of such additions as shall have been made thereto, under the provisions of this act.

Third—The aggregate value of the real property in each town in his county, as returned by the several assessors, with such additions as shall have been made thereto.

Sec. 12. That section thirty-nine (39) of said Act be amended so as to read as follows:

Sec. 39. The Governor, Secretary of State, State Auditor, State Treasurer and Attorney General shall constitute and be a State Board of Equalization; said board shall meet at the capital of the State on the first Monday of October, in the year one thousand eight hundred and sixty, and every two years thereafter, to equalize the value of real property among the several counties in this State, in the manner hereinafter prescribed:

First—They shall add to the aggregate value of the real property of every county which they shall believe to be valued below its true value in money, such per centum, in each case, as will raise the same to its true value in money.

Second—They shall deduct from the aggregate valuation of the real property of every county which they shall believe to be valued above its true value in money, such per centum, in each case, as will reduce the sum to its true value in money.

Third—If they shall believe that right and justice require the valuation of the real property of any town or towns in any county, or of the real property of such county not in towns, to be raised, or to be reduced, without raising or reducing the other real property of such

Statements to
State Auditor
biennially

What to set forth

Rules to govern
boards—biennial
meeting of the
State Board—
who shall consti-
tute said board

county, or without raising or reducing it in the same ratio, they may, in every such case, add to or take from the valuation of any one or more of such towns, or of property not in towns, such per centum as they shall believe will raise or reduce the same to its true value in money.

Fourth—They shall not reduce the aggregate value of all the property of the State as returned by the county auditor, more than one per centum on the whole valuation thereof.

Fifth—Said board shall keep a full record of their proceedings and orders.

SEC. 13. That section forty-eight (48) of said Act be amended so as to read as follows:

Duty of County Auditor

Sec. 48. The delinquent list shall be recorded by the county auditor immediately after his annual settlement with the county treasurer in February, an abstract of which, in such form as the Auditor of State shall prescribe, shall be sent to his office with the settlement sheet of the county treasurer, and no taxes returned delinquent shall be paid into the State treasury except by the county treasurer.

SEC. 14. That section fifty-four (54) of said Act be amended so as to read as follows:

BANKS AND BANKING COMPANIES.

Duties of Presidents and Cashiers of banks—manner of listing property

Sec. 54. It shall be the duty of the president and cashier of every bank or banking company that shall have been or may hereafter be incorporated by the laws of this State, and having the right to issue bills for circulation as money, to make out and return under oath in the manner hereinafter directed, during the month of June, annually, a written statement containing:

First—The average amount of notes and bills discounted or purchased by such bank or banking company, which amount shall include all the loans or discounts of such bank or banking company, whether originally made or renewed during the year aforesaid, or at any time previously, whether made on bills of exchange, notes, bonds, mortgages, or any other evidence of indebtedness, (at their actual value in money,) whether previous to, during or after the period aforesaid; and on which such bank or banking company has at any time reserved or received, or is entitled to receive, any profit or other consideration whatever, either in the shape of interest, discount, exchange or otherwise.

Second—The average amount of all moneys, effects or dues of every description, belonging to such bank or banking company, loaned, invested or otherwise, used or employed with a view to profit, or upon which such bank or banking company receives or is entitled to receive interest; *Provided, however,* That the average amount of the specie funds of every such bank kept on hand with a view of redeeming its circulation and meeting its accruing liabilities to depositors, and also the average amount of the balances due from other banks upon which no interest, profit or consideration is reserved or received, shall be excluded in the above estimates of the taxable property of each bank required to be made and returned as aforesaid.

SEC. 15. That section fifty-six (56) of said Act be amended so as to read as follows:

Sec. 56. Every person who shall have money employed in the business of dealing in coin, notes or bills of exchange, or in the business of dealing in, or buying, or shaving any kind of bills of exchange, checks, drafts, bank notes, promissory notes, bonds or other writing obligatory, or stocks of any kind or description whatsoever, shall be held to be a banker, broker or stock jobber; and in making out their statement for taxation as required by the sixtieth section of this act, shall include in his statement the average value estimated as provided in the fifty-fourth and fifty-fifth sections of this act, of all moneys, notes, bills of exchange, bonds, stocks or other property appertaining to his business as a banker, broker or stock jobber, which he shall have had from time to time in his possession or under his control, during the next year previous to the time of making such statement, if so long he shall have been engaged in such business, and if not, then during the time he shall have been so engaged.

Definition of terms

SEC. 16. That section fifty-seven (57) of said Act be amended so as to read as follows:

Sec. 57. The president and cashier of every bank, organized under any law of this State, shall during the month of June in each and every year, make the written statement required by the fifty-fourth and fifty-fifth sections of this Act, to the auditor of State. In case the president and cashier refuse or omit to make such statement, the auditor of State shall ascertain the amount so

Duty of President and Cashier

required to be returned by the president and cashier, from the last quarterly returns made by such bank to his office, to which he shall add fifty per cent. The auditor of State shall proceed to assess thereupon the amount of taxes for the various purposes assessed upon property in the locality where the said bank has its office, of which assessment the auditor shall give notice to the president and cashier of any such bank. On the twentieth day of January in each year, it shall be the duty of the auditor to draw in favor of the treasurer of State upon each and every such banking company, for the amount of taxes so assessed, which draft it shall be the duty of the said president and cashier to pay forthwith into the State Treasury. And no taxes shall be collected from any bank organized under any law of this State, in any other manner than provided in the fifty-seventh and fifty-eighth sections of this Act; *Provided*, That in all cases where any organized bank has paid the tax of eighteen hundred and sixty into any county treasury, and taken a receipt therefor, such receipt shall be received by the State Auditor in full payment for the draft above specified.

Sec. 17. That section sixty (60) of said Act be amended so as to read as follows :

Sec. 60. All such bankers, brokers, and stock jobbers as are described in the fifty-sixth section of this Act, shall annually, during the month of June, make out and return to the auditor of the county in which the office of such banker, broker, or stock jobber may be situated, a statement as provided in the fifty-fourth and fifty-fifth sections of this act.

Sec. 18. That section sixty-one (61) of said Act be amended so as to read as follows :

Sec. 61. It shall be the duty of the auditors of the several counties, in which the office of one or more such bankers, brokers or stock jobbers as are mentioned in the preceding section, may be situated, upon receiving the statement provided for in the fifty-fourth and fifty-fifth sections of this Act, to enter the same for taxation upon the duplicate of the proper county, and upon the city duplicate for city taxes, in cases where such city tax is not returned upon the grand duplicate, but is collected by city officers, which amount so returned and entered, shall be taxed for the same purposes, and to the same extent that personal property is now or may be taxed, in

To make report
—time when

Duty of Auditor
concerning banks
and bankers

the place where the office of such banker, broker, or stock jobber is situated; and such tax shall be collected and paid over in the same manner that taxes on other personal property are required by law to be collected and paid over.

SEC. 19. That section sixty-two (62) of said Act be amended so as to read as follows:

Sec. 62. Each auditor of any county, within the limits of which the office of such banker, broker, and stock jobber may be located, shall, in case of the president, cashier, or other accounting officer of such banker, broker, or stock jobber, as are mentioned in the preceding section, refuse or neglect to make out and deliver to the auditor, the statement required in the fifty-fourth and fifty-fifth sections of this act, enter upon the duplicate of the proper county, for taxation as aforesaid, as the amount of capital, fifty per cent. in addition to the amount of the capital stock of such banker, broker, or stock jobber; and in order to ascertain the average amount of notes and bills discounted or purchased, and all other moneys, effects, or dues of every description, belonging to such banker, broker, or stock jobber, loaned, invested, or otherwise used or employed, with a view to profit, or upon which such banker, broker, or stock jobber, receives, or is entitled to receive interest, such auditor is authorized to take or procure to be taken, the testimony of such of the officers, or other persons known or supposed by him to be conversant with the affairs of such banker, broker, or stock jobber, as may enable him to ascertain the amount upon which such banker, broker, or stock jobber should be taxed, agreeably to the provisions of the fifty-fourth and fifty-fifth sections of this Act, to which amount, when so ascertained, he shall add fifty per cent., which amount he shall then enter upon the duplicate for taxation, as prescribed by this Act: *Provided*, That in cases where city taxes are assessed and collected by city authorities, the taxes upon banks for city purposes shall be assessed and collected the same as city taxes.

Duty concerning
false statements
and failure to list

SEC. 20. That section sixty-four (64) of said Act is hereby repealed.

Section 64 re-
pealed

SEC. 21. That section eighty-seven (87) of said Act be amended to read as follows;

Sec. 87. That all lands upon which the taxes for the year 1860, and for any year thereafter, shall not be paid

Penalty for non-payment of taxes

at the close of the sale of lands for taxes in June of each year, shall be charged, in addition to such taxes, a penalty of thirty per cent thereon, which penalty shall attach the day after the close of said sale, and all penalties and interest on any delinquent taxes when paid, shall be distributed as follows: One half of said penalty shall go to the school fund of said county, and the other half thereof to the county fund—and any person desiring to redeem any land or any town lot hereafter or heretofore sold or forfeited to the State for said taxes of 1860, or any year thereafter or previous thereto, shall apply to the county auditor, who shall give him a certificate of the amount of such tax, with costs and penalties then due thereon, and upon payment of such tax, costs and penalties, into the county Treasury, such certificate so given by the said auditor shall be the evidence of the redemption of such land or town lot.

SEC. 22. That section ninety-two (92) of said Act be amended so as to read as follows:

Conveyance of unredeemed land

Sec. 92. All unredeemed lands heretofore or hereafter sold for taxes, which shall remain unconveyed through a failure to give the requisite notice after the expiration of the time for the redemption within the period prescribed by law, may be conveyed to the parties entitled thereto, upon the auditor at any time giving such notice, with the same effect as if the period fixed therefor had not expired.

SEC. 23. That section ninety-three (93) of said Act be amended so as to read as follows:

How and when sold—advertisement before sale

Sec. 93. That the lands, in-lots, out-lots, and parts of lots within the several counties of this State, which have become forfeited to the State for the non-payment of taxes, and all lands which may hereafter become forfeited to the State by the non-payment of taxes, or otherwise, shall be sold and disposed of by the State of Minnesota agreeably to the provisions of this Act. The auditor of State shall, on or before the first day of October, in the year 1862, and every two years thereafter, make out and forward to the several county auditors an order instructing them to sell all the lands which have become forfeited as aforesaid, and the county auditors, upon receiving the order aforesaid, shall proceed to sell the said forfeited lands, agreeably to the provisions of this Act, and all lands offered for sale under the provisions of this Act, and not

sold for want of bidders, shall be again advertised and offered for sale by the county auditor at the next subsequent sales by him made under this act, until such lands shall be sold.

SEC. 24. That section ninety-four (94) of said Act be amended so as to read as follows :

Sec. 94. That the auditor of each county, on receiving from the auditor of State, the order for the sale of lands within his county as aforesaid, in case the tax, interest and penalty due thereon shall not have been paid, on or before the fifteenth day of November next ensuing, shall forthwith thereafter, cause notice thereof to be advertised four weeks successively, describing the lands in the same manner they are described on the books in his office, in a newspaper published in his county, the list furnished by the auditor of State, in a newspaper printed in his county, if any such there be, and if not, in some newspaper in circulation therein, to all concerned, that if the tax, interest and penalties charged on said list, be not paid into the county Treasury, and the treasurer's receipt therefor produced before the time specified by this Act for the sale of said lands, (which day shall be named in said notice,) that then, and in that case, each tract so as aforesaid delinquent, on which the taxes, interest and penalties may remain unpaid, will, on the second Monday of January thereafter, be exposed for sale at the court house or usual place of holding courts in such county, in order to satisfy such tax, interest and penalties ; and the auditor in each county shall on the said second Monday in January, attend at the court house or usual place of holding courts in said county, and proceed to sell the whole of each tract of land as contained in said list, at public auction to the highest bidder ; in selling whereof, he shall offer each tract separately, beginning with the first tract contained in said list and so continue on through said list until each tract contained therein, shall be sold.

The county auditor is hereby authorized to adjourn the sale therein specified, from day to day until he shall have disposed of or offered for sale each and every tract of land specified in the notice ; and the notice of sale required by said Act to be given, shall set forth that the sale will be so continued. *Provided*, That nothing in this section shall be so construed as to prevent said aud-

itor from offering, in his discretion, any tract of land two or more times at the same sale.

SEC. 25. That section ninety-nine (99) of said Act be amended so as to read as follows:

Purchaser deemed the assignee of the State

Sec. 99. That the purchaser of any such lands, his heirs or assigns, shall from the day of such purchase, be taken in all courts as the assignee of the State of Minnesota; and the amount of taxes, interest and penalties, charged on the said land at the time it was sold, together with all legal taxes afterwards paid thereon by such purchaser, his heirs or assigns, shall operate as a lien on said lands, and may be enforced as any other lien in all cases where any claimant of any lands which may hereafter be sold for the non-payment of taxes under any law of the State, his heirs or assigns, shall recover by action or otherwise the land so sold as aforesaid for taxes, such claimant, his heirs or assigns, shall be liable to refund to the purchaser, his heirs or assigns, the amount of taxes, interest and penalties due to the State on the land when sold, together with all other taxes paid thereon by such purchaser, with interest; to be recovered by action or counter claim, or otherwise as the case may require; and the same shall be required to be paid to the person or persons entitled thereto, before such person or persons shall be evicted or turned out of possession by any claimant recovering, by action, the land sold for taxes; *Provided*, That a tax deed shall be *prima facie* evidence in cases of a legal and valid title in the party holding the same, or his assigns.

SEC. 26. That section one hundred and four (104) of said Act be amended so as to read as follows:

Duty of County Treasurer

Sec. 104. That the county treasurers of the respective counties in this State, shall, on or before the first day of May, one thousand eight hundred and sixty, prior to which time no distress or levy shall be made for the collection of the taxes of one thousand eight hundred and fifty-nine, as prescribed by statute heretofore existing, make his returns to the county auditor of his county as prescribed by this Act. And the county auditors of the respective counties, shall return the same to the auditor of State as prescribed by this Act, and the same proceedings shall be had for the sale of property and the collection of said taxes as is prescribed for the collection of taxes levied under the provisions of this Act; and the

redemption of all lands heretofore sold for delinquent taxes shall be made under and in pursuance of the provisions of this Act, and the several county treasurers shall be liable in the same manner for moneys so received by them as for any other moneys received pursuant to the provisions of this Act; and the county auditors are hereby authorized and empowered to assign any certificate of tax sale, and to convey and transfer to any party, all the right title and interest which his county has acquired in or to any real property by virtue of any tax sale, upon payment of the amount for which said land was bid off, and all subsequent taxes, interest and penalty which have accrued thereon, and such assignment and transfer shall vest in the party paying the same, all the right, title and interest which the county has acquired by virtue of any levy and sale for taxes.

Approved March 12th, A. D. 1861.

CHAPTER II.

An Act to amend An Act Prescribing the Duties of County Auditors.

- SECTION 1.** Amendment to Section 8 of the Act approved March sixth, one thousand eight hundred and sixty. Who deemed eligible to office.
2. Amendment to Section 14. When to make return of assessment roll.
3. Amendment to Section 17. Duty of Auditor and Treasurer in transfer of land in certain cases.
4. Amendment to Section 21. Auditor to settle with Treasurer in February and October.
5. Amendment to Section 22. Auditor to keep account with each township, city, village or school district, and give order on Treasurer for taxes collected due each.
6. Amendment to Section 32. Lien of State thereon for taxes then due shall be transferred.
7. Amendment to Section 38. Lands offered and not sold to be forfeited to the State.
8. Amendment to Section 39. Lands forfeited to the State may be redeemed.
9. Amendment to Section 42. Sale void if erroneously made.
10. Amendment to Section 44. County Auditor's fees in certain cases.
11. Amendment to Section 46. To transfer lands on duplicate to names of purchasers at tax sale—penalty for neglect.
12. Amendment to Section 47. Delinquent list to be published—time when.
13. Amendment to Section 49. Duty of Auditor to compare the list with duplicate before publication.
14. Amendment to Section 50. Duty in case of neglect to publish delinquent list.
15. Act to take effect.

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

SECTION 1. That section eight (8) of an Act prescribing