

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

the duties of county auditors, and approved March 6th, 1860, be amended so as to read as follows :

Who deemed eligible to office

Sec. 8. No judge of the supreme court or of the district court, county commissioner, county surveyor or county treasurer, shall be eligible to the office of county auditor.

SEC. 2. That section fourteen (14) of said Act be amended so as to read as follows :

When to make return of assessment roll

Sec. 14. The county auditor shall annually, on or before the first Monday of May, make out and deliver to the assessor an assessment roll of all lands and town lots within his county, which are found from his knowledge, or from the certificate of the Auditor of State, to have become subject to taxation, and which have not been appraised for that purpose, directing such assessor to assess the same, and make return thereof to him on or before the first Monday of August ensuing.

SEC. 3. That section seventeen (17) of said Act be amended so as to read as follows :

Transfer of land in certain cases

Sec. 17. When the transfer of any land or town lot, or any part thereof, shall become necessary by reason of a sale or conveyance by deed, and such conveyance shall be for the entire tract or lot, or part thereof, as charged on the duplicate, such transfer shall be made by the county auditor, upon presentation of such deed by the purchaser or his agent; and in case such conveyance shall be for less than the whole tract or lot, or part thereof, as charged on the duplicate, said county auditor shall *transfer the same whenever the seller and purchaser shall agree thereto in writing, signed by them, or personally before the auditor shall agree upon the amount of valuation to be transferred therewith; but if the seller and purchaser cannot agree as to the amount of valuation to be transferred, the auditor shall place said portion of land or lot on the list, to be by him made according to the sixteenth section of this act; and the value thereof shall be ascertained and returned by the assessor in the same time and manner of other lands contained in said list. And such auditor shall indorse on all deeds (purporting to be deeds of conditional or unconditional conveyance of real estate,) which may be presented to him for transfer, the evidence in writing, with his signature thereto, of the proper entry of such transfer having been made according to law, in his office, unless the same shall be*

for lands not entered for taxation on the books of the county auditor, in which case he shall endorse thereon, "not entered for taxation," and it shall be the duty of each register of deeds, before recording such deeds, to require the endorsement to be made as aforesaid, at the expense of the party interested; *Provided*, That if the county auditor shall be satisfied that the proportion of the valuation so agreed to be transferred is greater than the proportional value of the land or lot to be transferred therewith, and that such agreement was made by collusion of the parties, and with a view fraudulently to evade the payment of any taxes which might be legally assessed on the entire tract or lot, he may refuse to make such transfer; and when any such transfer has already been procured by such fraudulent agreement, the same shall be cancelled by the auditor, and the land or lot so transferred shall be charged with taxes in the same manner as though said transfer had not been made.

And the auditor shall at the same time ascertain whether or not all taxes are paid on the land or real property described in said deed or deeds, and shall enter upon said deed, also over his signature the words "taxes paid," or "taxes not paid," as the case may be, and when the entry "taxes not paid" is so made upon any deed, the register of deeds, when such deed is presented for filing, and to be recorded, shall refuse to receive or record the same, and any violation of the provisions of this section by the register of deeds shall be deemed a misdemeanor; and upon the conviction thereof, such party shall be punished by a fine not exceeding one hundred dollars.

Shall ascertain whether all taxes are paid

SEC. 4. That section twenty-one (21) of said Act be amended so as to read as follows:

§. 21. The county auditor shall attend at his office on or before the last day of February, and also on or before the 10th day of October, annually, to make settlement with the treasurer of his county, and ascertain the amount of taxes with which such treasurer is to stand charged; and the auditor shall, at each February settlement, take from the duplicate previously put into the hands of the treasurer for collection, a list of all such taxes as such treasurer shall have been unable to collect, therein describing the property on which said delinquent taxes are charged, as the same is described on such duplicate, and shall note thereon in a marginal column, the

Settlement with Treasurer—time when

several reasons assigned by such treasurer why such taxes could not be collected; and such last mentioned list shall be signed by the treasurer, who shall testify to the correctness thereof, under oath or affirmation, to be administered by the auditor; and in making such list, the delinquencies of each township shall be kept separate and distinct; and after deducting the amount of taxes so returned delinquent and the collection fees allowed the treasurer, from the several taxes charged on the duplicate, in a just and ratable proportion, the treasurer shall be held liable for the balance of such taxes; and the auditor shall certify in the manner required by law, the balance due to the State, the balance due to the county, the balance for road purposes, and the balance due to the townships, and shall forthwith record such list of delinquencies in his office.

Sec. 5. That section twenty-two (22) of said Act be amended so as to read as follows:

To keep accounts
with each town-
ship, village, etc.

Sec. 22. The county auditor shall open an account with each township, city, incorporated village or school district in his county, in which, immediately after his semi-annual settlement with the county treasurer in each year, he shall credit each township, city, incorporated village, or school district with the net amount so collected for the use of any such township, village or district; and on application of any township, city, village or school treasurer, the auditor shall give him an order on the county treasurer for the amount then due to such township, city, village or school treasurer, and shall charge them respectively with the amount of such order; *Provided*, That the person so applying for such order shall deposit with the auditor a certificate from the clerk of the township, city, village or district, stating that such person is treasurer of such township, city, village or district, duly elected or appointed, and that he has given bond according to law.

Sec. 6. That section thirty-two (32) of said Act be amended so as to read as follows:

Rights guaranteed
purchaser

Sec. 32. Upon the sale of any land or town lot for delinquent taxes, the lien which the State has thereon for taxes then due, shall be transferred to the purchaser at such sale, and if such sale should prove to be invalid, on account of any irregularity in the proceedings of any officer having any duty to perform in relation thereto,

the purchaser at such sale shall be entitled to receive from the proprietor of such land or lot the amount of taxes and penalty and interest legally due thereon, and the amount of taxes paid thereon by the purchaser subsequent to such sale; and such land or lot shall be bound for the payment thereof.

Sec. 7. That section thirty eight (38) of said Act be amended so as to read as follows:

Sec. 38. Every tract of land and town lot offered for sale by the treasurer as hereinbefore provided, and not sold for the want of bidders, shall be, and the same is hereby declared to be forfeited to the State of Minnesota; and thenceforth all the right, title, claim and interest of the former owner or owners thereof, shall be considered as transferred to and vested in said State, to be disposed of as the Legislature may by law direct; and the county auditor shall annually return by his treasurer, a separate list of all lands or town lots so forfeited, with the description thereof and the amount of tax due thereon, to the Auditor of State.

Sec. 8. That section thirty-nine (39) of said Act be amended so as to read as follows:

Sec. 39. If the former owner or owners of any tract of land or town lot, which may be forfeited as aforesaid, shall, at any time before the State shall have disposed of such land or lot, pay into the county treasury of the county in which such land or lot may be situated, all the taxes and penalties thereon at the time of such forfeiture, together with the taxes and penalties which have since accrued on such land or lot, (which sum shall be ascertained and certified by the auditor,) the State shall in such case relinquish to such former owner or owners, all claim to such land or lot; and the county auditor shall then re-enter such land or lot on his duplicate, with the name of the proper owner or owners.

Sec. 9. That section forty-two (42) of said Act be amended so as to read as follows:

Sec. 42. If the taxes charged on any land or lot be regularly paid, and such land erroneously returned delinquent and sold for taxes, the sale thereof shall be void; and the money paid by the purchaser at such void sale shall be refunded to him out of the county treasury, on the order of the county auditor; and the county auditor shall retain the same in his next semi-annual settlement,

and charge the State treasury therewith, in said settlement.

SEC. 10. That section forty-four (44) of said Act be amended so as to read as follows:

Fees in certain cases

Sec. 44. The fees of the several county auditors for transfer of real estate for taxation, shall be twenty-five cents, where the property transferred is included in one title, whether by deed of conveyance, decree in chancery, or other assurances of title.

SEC. 11. That section forty-six (46) of said Act be amended so as to read as follows:

Shall transfer on his duplicate to name of purchaser—penalty for neglect

Sec. 46. Every county auditor hereafter delivering any certificate of purchase of forfeited lands, or other lands, sold for taxes, shall immediately, on his duplicate, transfer the same to the name of the purchaser, charging the sum of twenty-five cents, which shall be considered part of the expenses of the sale. And if any county auditor shall neglect to make such transfer, he shall be liable to an action by any person injured thereby, as for neglect of official duty.

SEC. 12. That section forty-seven (47) of said Act be amended so as to read as follows:

Delinquent list to be published—time when

Sec. 47. The auditors of the several counties in this State shall cause the list of the delinquent lands in their respective counties to be published, at least four weeks between the third Monday of March and the third Monday of May in each year, in some newspaper published in their respective counties, if any be published therein, and if none be published therein, then in some newspaper published in the adjoining county, and if no paper is published therein, then in some paper having general circulation in such county, to which list there shall be attached a notice that the whole of the several tracts or town lots in said list contained, or so much thereof as will be necessary to pay the taxes and penalty charged thereon, will be sold at the court house in such county, on the first Monday in June next thereafter, by the county treasurer, unless such taxes and penalty be paid before that time.

SEC. 13. That section forty-nine (49) of said Act be amended so as to read as follows:

Sec. 49. Immediately before advertising such list of delinquent lands and lots, it shall be the duty of the county auditor to compare the same with the duplicate,

and strike therefrom all lands or town lots upon which the taxes, interest and penalty of the preceding year, with the taxes of the current year, shall have been paid, and proceed to advertise the remainder as herein prescribed.

To compare list with duplicate before publication

SEC. 14. That section fifty (50) of said Act be amended so as to read as follows:

Sec. 50. In all cases where any county auditor, by inadvertance and mistake, shall have this year omitted, or in any future year shall omit to publish the delinquent list of his county, according to the requirements of this Act, it shall be his duty, in case the taxes and penalty with which the lands and town lots therein stand charged, shall not have been paid before the time of advertising the delinquent list of the next succeeding year, and also the taxes of the current year, the auditor shall advertise, certify, record and publish the same as a part of the delinquent list according to the provisions of this Act.

Duty in case of neglect to publish

SEC. 15. This Act shall take effect from and after its passage.

Approved March 12th, A. D. 1861.

CHAPTER III.

An Act to Amend an Act Prescribing the Duties of County Treasurer.

- SECTION 1. Amendment to Section 5 of the Act approved March ninth, one thousand eight hundred and sixty. To settle with Auditor—time when.
2. Amendment to Section 12. To make settlement with Board of Commissioners—time when.
3. Amendment to Section 22. Shall deliver all orders received—publish and post notices of taxes assessed—shall attend in townships to receive taxes.
4. Amendment to Section 24. Further powers and duties in the collection of taxes.
5. Amendment to Section 27. Fees of treasurer for paying money into the State Treasury.
6. Amendment to Section 29. Fees for collecting taxes, and making sale of delinquent land.
7. Amendment to Section 30. To pay over money collected for cities, etc.—failure so to do, declared a felony.
8. Amendment to Section 35. Tax on personal property—when to be paid.