

CHAPTER XLVII.

An Act Relating to the Grading Certificates of Main Street, in the Town of Henderson.

- SECTION 1. To whom certificates remaining unpaid, delivered—to assess and levy said certificates, on whom.
2. Tax list to be published.
 3. When and where said sale to be held.
 4. Each lot to be offered separately.
 5. Marshal to deliver certificate of purchase—when lots may be redeemed.
 6. Certificates to bear interest.
 7. Duty of Marshal if lots not redeemed.
 8. Act, when to take effect.

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

SECTION 1. All certificates remaining unpaid at the time of the passage of this Act, that have been issued to any person or persons by the town council of the town of Henderson, pursuant to the act of the 9th of August 1858, incorporating said town, for grading main street in said town, which grading became chargeable to certain lots on said main street by the provisions of said act, may be delivered to the town council of said town by the owners of said certificates within three months from the passage of this Act. And the said town council shall immediately upon receiving such certificates, make out a list of the lots chargeable with the payment of the same respectively, together with the names of the owners of such lots, if they shall be known, and assess and levy said certificates upon the lots chargeable therewith respectively; and such list shall be immediately copied by the recorder of said town into a book provided for that purpose; setting opposite to each lot mentioned in the list, such sum or sums as may have been assessed and levied upon the same respectively, which copy shall be designated a tax list; and to it shall be appended a warrant signed by the mayor and recorder of said town, and sealed with the corporate seal of the town, directed to the marshal, requiring and commanding him to collect the assessment

To whom certificates remaining unpaid delivered—to assess and levy said certificates, on whom

on said list in the manner hereinafter prescribed, and make due return of the same to the town council.

Tax list to be published

SEC. 2. On the receipt of the tax list and warrant mentioned in the last section, by the marshal, he shall give sixty days notice thereof in the official paper of said town; such notice shall give an accurate description of each lot assessed on the tax list, and the name of the owner thereof, if he shall be known, and the name of the owner of the certificate from which the assessment was made; and such notice shall specify, that if the assessments on the lots mentioned in the tax list shall not be paid within ninety days from the first publication of the same, the lots upon which the assessments remain unpaid, will be sold at public auction at the time and place therein to be specified, for the payment of the assessments upon the same and cost of collection.

When and where said sale to be held

SEC. 3. On the day and at the place mentioned in the marshal's notice, he shall commence by public auction, the sale of all lots upon which the assessments shall remain unpaid, and continue the sale from day to day until the whole of such lots shall be disposed of. The marshal, immediately after such sale shall be closed, return the tax list and warrant to the town council, with a full statement of his doings thereon, together with the proceeds of the sale; and the marshal shall receive for such sale the same fees as are allowed to him for the sale of lands for taxes, by the act of the 9th of August, 1858, incorporating the town of Henderson.

Each lot to be offered separately

SEC. 4. When a sale shall take place as prescribed in the last section, the marshal shall offer each lot separately, and strike the same off to the highest bidder for cash, *Provided*, That the owner of the certificate assessed upon any lot so offered, may bid upon the same, and if the lot shall be struck off to him, his certificate shall be deemed a payment of such bid, so far as the amount of the certificate may go.

Who to deliver certificates—time for redemption

SEC. 5. Upon the sale of any lot as herein provided, the marshal shall make and deliver to the purchaser thereof a certificate such as is provided for in the 12th section of the 5th chapter of said act incorporating the town of Henderson; and any lots so sold may be redeemed within one year, in accordance with the provisions of the 14th section of the 5th chapter of said act.

SEC. 6. All certificates of sale given by the mar-

shal shall bear interest at the rate of twelve per cent. What rate of interest
per annum.

SEC. 7. At the expiration of one year from the time of the sale of any lot under the provisions of this Act, if the same shall not have been redeemed, the marshal who sold the same, or his successor in office, shall make and deliver a good and sufficient deed thereof to the holder of the certificate of sale of such lot. When lots not redeemed how disposed of

SEC. 8. This Act shall take effect and be in force from and after its passage.

Approved March 8th, A. D. 1861.

CHAPTER XLVIII.

An Act to Amend the Charter of the City of Winona.

- SECTION 1. City Council to ascertain the amount of taxes necessary to be raised for city purposes—*duty of City Recorder.*
2. Manner of assessing and collecting taxes.
 3. To deliver over to the County Treasurer the list of delinquent taxes—*duty of Treasurer.*
 4. *Duty of Assessor.*
 5. All acts inconsistent with this Act, are hereby repealed.
 6. Act, when to take effect.

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

SECTION 1. It shall be the duty of the city council of the city of Winona, to determine on or before the first day of August in each year, the amount of taxes and assessments, both general and special, necessary to be raised for city purposes, for the then current year. And it shall be the duty of the city recorder to transmit to the auditor of Winona County, on or before the first day of September of each year, a statement of the amount of tax so determined to be raised for city purposes. And the same shall, by said auditor, be assessed and levied upon the tax duplicate against all property, both real and personal, within the city of Winona, subject to such tax- Who to ascertain amount of taxes—duty of City Recorder