

account of the age and number of dog or dogs, bitch or bitches, and the number given in by such person; and each assessor shall be entitled to receive out of the fund created by this act for the lists so posted, such sum as the board of supervisors of his town shall determine; to be paid on the settlement of his accounts with the town.

SEC. 9. Chapter fifty-three of the session laws of eighteen hundred and sixty, (1860) and all acts and parts of acts inconsistent herewith, are hereby repealed. Repeal of former acts

SEC. 10. This act shall take effect and be in force from and after its publication.

Approved March 6th, 1862.

CHAPTER IX.

An Act to Amend "An Act Prescribing the Duties of County Auditors," Approved March sixth, one thousand eight hundred and sixty, and also Chapter two, of the General Laws of 1861, Amending the same, Approved March 12, 1861.

- SECTION 1. Amendment to Section 17. Transfer of land to be made by the county auditor—when auditor may refuse to make transfer.
2. Amendment to section 23. Certificate of sale assignable.
3. Amendment to section 46. Auditor delivering certificate of purchase shall enter transfer to name of purchaser.
4. Amendment to Section 47. Auditor shall cause delinquent list to be published—when.
5. Amendment to section 51. Publication fees to newspapers for advertising tax list.
6. Repeal of former acts.

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

SECTION 1. Section seventeen of chapter two, of the general laws of 1861, entitled "an act prescribing the duties of county auditors," as amended by section three, of chapter two, of the general laws of 1861, is hereby amended so as to read as follows:

Who to make
transfer of lands
—further duties

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 the 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 shall appear 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, *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 county auditor shall at the same time ascertain from the records and books in his office 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.

SEC. 2. Section twenty-eight (28), of chapter two (2), of the general laws of 1860, entitled "an act prescribing the duties of county auditors," is hereby amended so as to read as follows:

Sec. 28. Said certificates of purchase shall be assignable in law, and an assignment thereof shall vest in the assignee or his legal representatives, all the right and title of the original purchaser. Certificate of sale
assignable

At any time before any tract or parcel of land hereafter forfeited to the State, shall be redeemed, or sold or disposed of, any person may become the purchaser thereof, by paying into the county treasury of the county, when such tract or parcel of land was offered for sale, all the taxes, costs and penalties due thereon at the time of such purchase, and the county auditor shall thereupon make and deliver to such purchaser a certificate of purchase, such as is prescribed in section twenty-six of this act, reciting therein the time when said tract or parcel of land was forfeited to the State, and such purchaser shall thereupon become vested with the same rights as he would have acquired had he become the purchaser of said land at the delinquent tax sale when said land was offered for sale and became forfeited to the State. *Provided*, That the time for redemption shall commence running from and after the day on which the same became so forfeited.

SEC. 3. Section forty-six of said act, as amended by section eleven, of chapter two, of the general laws of 1861, is hereby amended so as to read as follows:

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 ten cents, which shall be considered part of Certificate of purchase in name of
purchaser

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. 4. Section forty-seven (47), of said act, as the same is amended by section twelve (12), of chapter two (2), of the general laws of 1861, is hereby amended so as to read as follows:

When delinquent
list to be pub-
lished

Sec. 47. The auditors of the several counties in this State, shall cause the list of 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, the publisher of which shall agree to do the same at a price not exceeding the rates allowed by law, if any such be published therein, and if none such be published therein, then in some such newspaper published in an adjoining county, and if no such paper is published therein, then in some such paper having a general circulation in said 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 shall be necessary to pay the taxes and penalty charged thereon, will be sold at the court house in such county, or in case there is no court house, at such other place as may be determined upon by the county commissioners of said county, on the first Monday in June next thereafter, by the county treasurer, unless such taxes and penalty be paid before that time.

SEC. 5. Section fifty-one (51) of said act, is hereby amended so as to read as follows:

Newspaper pub-
lication fee

Sec. 51. There shall hereafter be allowed to the publishers of newspapers for advertising the delinquent and forfeited lists of the several counties of this State, a sum not to exceed ten cents for each description; and whenever more than one government sub-division or tract of land, or town or city lot, block or fraction thereof shall be included in a single descriptive sentence, the same shall be deemed one description.

Repeal of former
acts

SEC. 6. Section forty-four (44), of said act as amended by section ten (10), of chapter two (2), of the general laws of 1861, approved March 12th, 1861, is hereby repealed.

Approved March 10, 1862.