

proper to be abated, provided such abatement shall not be made until the general taxes are paid.

Upon abatement of taxes, duty of county auditor

SEC. 3. Upon abatement of such seed grain taxes, the county auditor shall credit the state account with the penalties accrued on the general taxes so paid, after deducting the costs of advertising, entering judgment and sale, and such penalties so credited to the state shall be reported to the state auditor in the next settlement as a part of the state funds, and be paid by the county treasurer in the same manner as other state taxes.

Fees for services.

SEC. 4. The county commissioners of the several counties may allow county auditors for their services under this act such compensation as the commissioners may deem proper.

When act to take effect.

SEC. 5. This act shall take effect and be in force from and after its passage.

Approved March 9, 1885.

## CHAPTER 227.

AN ACT TO DESTROY CERTAIN BONDS HELD BY THE TRUST FUNDS AND TO ISSUE NEW ONES IN THEIR PLACE.

WHEREAS, The "permanent school fund" of the state now holds nineteen hundred and eighty (1880) "Minnesota state railroad adjustment bonds" and the permanent university fund, two hundred and seventy-seven (277) "Minnesota state railroad adjustment bonds;" therefore

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

New bonds to issue—what rate of interest—when principal payable.

SECTION 1. The governor, auditor and treasurer of state are hereby authorized to prepare and issue new bonds in the manner hereinafter provided, to be known and styled as Minnesota state railroad adjustment bonds, to bear date January first (1st), A. D. one thousand eight hundred and eighty-five (1885), and draw interest at the rate of four and one-half (4½) per cent per annum, payable semi-annually, January first (1st) and July first (1st) of each year, the principal of which shall be payable after July first (1st) one thousand eight hundred and ninety-one (1891), or within twenty (20) years thereafter.

Denomination of bonds—how transferable.

SEC. 2. They shall issue in place of the nineteen hundred and eighty (1880) bonds held by the state school fund

nineteen (19) bonds of the denomination of one hundred thousand (100,000) dollars each, and one (1) bond of the denomination of eighty thousand (80,000) dollars. Each new bond shall contain the numbers of the bonds in whose place it is issued and shall have indorsed thereon "Minnesota school fund," transferable only upon the order of the governor and state auditor.

SEC. 3. They shall also issue in place of the two hundred and seventy-seven (277) bonds held by the "university fund" two (2) bonds of the denomination of one hundred thousand (100,000) dollars each, and one (1) bond of the denomination of seventy-seven thousand (77,000) dollars. Each of such bonds shall contain the numbers of the bonds in whose place they are issued, and shall have indorsed thereon "Bonds of the University of Minnesota," transferable only upon the order of the governor and state auditor.

Denomination of bonds—how transferable. § 7.

SEC. 4. Said new bonds shall be signed by the governor and attested by the secretary of state, under the great seal of the state, and be countersigned and registered by the state auditor.

By whom bonds to be signed. § 7 etc.

SEC. 5. After new bonds have been issued as above provided, the state treasurer, in the presence of the governor and auditor, shall at once destroy, by burning up, the old bonds and coupons thereto attached, and said treasurer shall keep the numbers and description of the bonds so destroyed, which shall be certified to be correct by said officers present at their destruction, and be included in the next report of said state treasurer.

Witnesses to the destruction of old bonds— who.

SEC. 6. This act shall take effect and be in force from and after its passage.

When act to take effect.

Approved March 7, 1885.

## CHAPTER 228.

AN ACT RELATING TO THE PUBLICATION OF THE REPORT OF THE GEOLOGICAL AND NATURAL HISTORY SURVEY OF THE STATE.

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

SECTION 1. The governor, the secretary of state and the state geologist are hereby created a commission for the printing and the publication of the reports of the regents of the university on the geological and natural history survey of the state.

Who to be commissioners on publication.