

(1st) day of November in each year, a list containing a description of each tract or parcel of land on which the tax is delinquent, together with the name of the owner, if known, and if unknown, so state, and the amount of tax due and remaining unpaid on each, and containing all of the unpaid road taxes levied upon personal property, according to the lists on file in his office; and shall make his certificate thereon to the effect that the same is a correct list of delinquent road taxes for the year therein stated, as appears from the several lists returned by the overseers of highways, and on file in his office, and as revised by the town overseers of highways and town clerk, as hereinafter provided; and it is hereby made the duty of the county auditor to extend such unpaid taxes upon the tax list of the current year, to be collected in the same manner as other taxes. Such road tax, when collected, shall be paid to the town treasurer of the proper town, upon the certificate of the auditor of the county, and shall be applied by the supervisors of the town in the construction or repair of roads and bridges, to be paid by the town treasurer upon the order of the supervisors. Before returning said lists to the town clerk, the several overseers of highways and town clerk in each town shall, annually, on or before the third (3rd) Saturday of October, for the purpose of revising the list of the delinquent road taxes for the current year, cancel or strike from said list all personal property taxes which, in their opinion, cannot be collected.

County auditor to place same on tax list to be collected as other taxes. Disposition of funds.

SEC. 2. This act shall be in force from and after its passage.

Approved April 14, 1899.

## CHAPTER 220.

H. F. No. 606.

Village plats.

*An act to legalize surveys and plats of additions to villages in certain cases.*

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

Made by surveyor other than county surveyor, legalized.

SECTION 1. All surveys and plats of any addition or additions to any village made and certified to by a surveyor, who was not at the time a county surveyor, but which survey and plat in all other respects conform to the provisions of law, are hereby legalized and declared to be valid and entitled to record as fully and effectually as if originally made and certified to by a county surveyor.

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved April 14, 1899.