

shall immediately make out a certificate of the election of the person or persons having the highest number of votes in such counties for a member of the council or of the house of representatives of the Legislative Assembly, which certificate shall be delivered to the person entitled to it, on his application to the register of deeds of the senior county, at his office.

Vacancy in council or house, by death or otherwise--register to notify the Governor--vacancy in comm'r--sh'ff to have notice--sh'ff--depy sh'ff.

Sec. 14. When any vacancy shall happen in the office of member of the council or house of representatives of the Legislative Assembly, by death, resignation or otherwise, it shall be the duty of the register of deeds of the proper county, as soon as he shall be informed thereof, to notify the Governor of such vacancy; and when any vacancy shall happen in the board of commissioners, he shall notify the sheriff of the county of such vacancy, and when a vacancy shall happen in the office of sheriff, the said register shall notify the deputy sheriff thereof.

Assessment rolls filed, duty of register in making out statement of taxes, and deliver to treasurer and one with precept to collector--duty of collector, and to make return thereof on 1st Monday of January.

Sec. 15. It shall be the duty of the register of deeds, within fifteen days of the acceptance and filing by the board of commissioners of the assessment rolls of the county assessors, to make out a certified statement of the amount of taxes assessed, and deliver the same to the county treasurer, and also to make a duplicate or transcript of the roll or rolls aforesaid, and deliver the same, together with a precept in the name of the United States, under his hand and the seal of the board of commissioners, directed to the collector of his county, commanding him to collect the taxes charged in such transcript, by demanding payment of the persons charged therein, and making sale of the goods and chattels or the tracts of land or lots mentioned in said transcript, if necessary, and that he pay over the moneys collected by him by virtue of said precept as therein directed, and return such precept, together with the transcript of the roll aforesaid and accounts of his acts thereon, to the board of county commissioners, on or before the first Monday in January next ensuing the date thereof.

Repealing section.

Sec. 16. So much of all laws now in force as are inconsistent with the provisions of this act, are hereby repealed.

APPROVED the first day of November, one thousand eight hundred and forty-nine,

Nov. 1, 1849.

CHAP. XXII.—An Act to authorize the election of County Treasurers and to define their duties.

Treasurer--election of--term of office.

Be it enacted by the Legislative Assembly of the Territory of Minnesota, There shall be elected at the annual election in each county in this Territory organized for county purposes, by the qualified voters of said counties, some suitable person, being a resident of the same county, to be the county treasurer, to continue in office for one year, and until his successor is elected and qualified.

Oath and bond--certificate of oath, filed and recorded, bond approved by comm'r.

Sec. 2. The county treasurer, before he enters on the duties of his office, shall take an oath to support the constitution of the United States and the provisions of the act organizing the Territory of Minnesota, which oath shall be taken before the clerk of the district court or judge of probate, and subscribed and certified on the back of the certificate of his election, and filed and recorded in the office of the register of deeds, and shall give a bond for the faithful discharge of the duties of his office, with sufficient sureties, in such sums as the board of commissioners shall direct, which bond shall be approved by the said board.

Sec. 3. In case of a vacancy in said office of county treasurer, by death, resignation or otherwise, it shall be the duty of the board of

county commissioners to appoint some suitable person, a resident of the county, to be county treasurer, who shall hold his office until the next succeeding first day of January, and shall qualify according to the provisions of this act: *Provided*, That no person who holds the office of district attorney, sheriff, register of deeds or county commissioner, shall be eligible to said office.

Vacancy by death, resignation or otherwise---comm'n to appoint until succeeding first of January---district att'y, sh'ff, reg'r and comm'r ineligible.

Sec. 4. It shall be the duty of the county treasurer to receive all moneys due and accruing to the county, to pay and disburse the same on orders drawn by the board of county commissioners of their county, attested under seal by the clerk of said board, and not otherwise: *Provided*, That the first moneys which may be returned by the collector collected from the duplicate of any year, [shall be appropriated] to the amount due the Territory for that year from the county, computing five per cent. of the amount of the tax assessed for the current year, which amount shall be paid upon drafts or warrants of the treasurer of the Territory, countersigned by the territorial auditor.

Treasurer, duties of---proviso requiring territorial drafts to be paid first.

Sec. 5. The treasurer shall keep a true and just account of all moneys received and disbursed, and hold the same at all times ready for the inspection of said board, and shall, at every term of said board, furnish them with a statement thereof balanced to the first day of said term, showing all the moneys received and disbursed by him since his last settlement, and the balance remaining in his hands, together with the arrearages of taxes in the hands of the collector. And he shall, at the session of the board of commissioners in January, in each year, settle his accounts with the said board and produce his vouchers, which being allowed shall be canceled by them, by writing the word "canceled" on the face of such order, which shall be retained and filed by the clerk of said board.

Treasurer to keep acc't of moneys for the inspection of board---exhibit a statement thereof and general duties prescribed to settle January of each year.

Sec. 6. It shall moreover be the duty of the treasurer, as soon as he shall have received from the clerk of the board of commissioners a statement of the amount of taxes put into the hands of the sheriff or collector of his county, or of any of his predecessors, and which shall not have been accounted for, forthwith to proceed to collect from such delinquent, his securities, heirs, executors or administrators, the sum or sums in arrears and due from him or them to the county, and in like manner, when such treasurer shall be furnished by the clerk with a statement of fines or forfeitures received by any officer for the use of the county, he shall forthwith proceed to collect the same according to law, and place the same when collected to the credit of the county.

Treasurer's duty---statement of am't of taxes to put in sh'ff or collector's hands---money not accounted for by old collector to collect---fines collected by him.

Sec. 7. The treasurers of the several counties may, in their official capacity, prosecute to final judgment and execution any suits upon bonds, notes and other securities given to their predecessors in office, and any suits commenced by their predecessors in office and pending at their removal therefrom.

Treasurer may prosecute to judgment and execution official bonds, notes, and also suits pending.

Sec. 8. County orders, properly attested, shall be entitled to a preference as to payment according to the order of time in which they may be presented; and upon the receipt of moneys into the treasury, it shall be the duty of the treasurer to appropriate and set apart the sum for the discharge of such county orders so presented: *Provided, however*, That the treasurers and county collectors are hereby required to receive county orders in the payment of county tax, without regard to the priority of the number of any such order or orders.

Orders county, entitled to preference---money to be set apart for the purpose---treasurer and collector to receive orders for taxes.

Sec. 9. When money has been advanced by any clerk or other county officer for the use and benefit of his county, pursuant to the requisitions of law, or when there is any judgment or judgments against the county, the board of commissioners shall cause the same to be first paid by the county treasurer.

Clerk or county officer advancing money for county or judgment against county---to be first paid.

No officer to receive orders for less than that for which they call, a violation thereof punished by indictment and fine.

SEC. 10. No treasurer, or other county officer, or person doing county business, shall, either directly or indirectly, purchase or receive in payment, exchange or in any way whatever, any county order, or any claim against his county, during the period for which he may be elected, for a less amount than that expressed on the face of such order or demand against the county; and any person offending against the provisions of this section, on conviction thereof, upon indictment or presentment, shall be fined for every such offense in any sum not exceeding two hundred dollars.

Licenses or otherwise, collected by Treasurer—compensation for services.

SEC. 11. The county treasurer shall receive all taxes for licenses, or otherwise belonging to the county, and shall have for his services two per centum for all moneys received and paid out for the county, excepting money arising from the sale of lots at a county seat, in which case he shall receive no more than one per cent. for both receiving and paying out the same.

Treasurer's office—where held—deputy appointed—oath, &c., may be removed.

SEC. 12. The county treasurer shall hold his office at the county seat, and may appoint, in writing, a deputy, for whose acts he shall be responsible, and who shall take an oath for the faithful performance of the duties of his office, which oath shall be subscribed and certified on the back of the appointment and filed and recorded in the office of the register of deeds; and the said deputy may be removed at the pleasure of the treasurer, and such removal noted on the record of his appointment in the office of the register of deeds.

Treasurer—further duties of.

SEC. 13. The county treasurer, in addition to the duties required by the provisions of this act, shall do and perform such other duties as now are or may hereafter be required by law.

Repealing section.

SEC. 14. So much of any law of the late Territory of Wisconsin as contravenes the provisions of this act is hereby repealed.

When act takes effect.

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

APPROVED the first day of November, one thousand eight hundred and forty-nine.

Oct. 31, 1849.

CHAP. XXIII.—An Act authorizing the election of Sheriffs and defining their duties.

Sheriff elected and term.

Be it enacted by the Legislative Assembly of the Territory of Minnesota, There shall be elected by the qualified voters in each and every organized county, a sheriff, who shall hold his office for two years and until his successor shall be elected and qualified.

Sheriff to be collector of taxes.

SEC. 2. The sheriff of each county shall also be collector of taxes in his county, and perform all and singular the duties required by law to be performed by sheriffs and tax collectors respectively.

Bond to the commissioners in \$5,000—approved—condition of bond and filed—oath and filed.

SEC. 3. Every person elected or appointed to the office of sheriff, shall, before he enters on the duties of said office, enter into bonds to the board of county commissioners of his county, in the penal sum of five thousand dollars, with two or more sureties, to be approved by the board of commissioners, and the approval endorsed thereon, conditioned that the said sheriff shall well and faithfully in all things perform and execute the duties of sheriff and collector of taxes, according to law, during his continuance in office, without fraud, deceit or oppression; which bond shall be filed in the office of register of deeds of his proper county. He shall also take an oath to support the constitution of the United States and the provisions of the act of Congress organizing the Territory of Minnesota, and faithfully and diligently to perform the duties of sheriff and tax collector during his continuance in office; and said oath shall be subscribed to and certified on the back of his certificate of election, and filed and recorded in the