

## CHAPTER LXV.

*An Act prescribing the general duties of Auditor of State.*

- SECTION 1. State Auditor to be elected every three years—Annual salary—Bond—Oath of office.
2. Location of office of Auditor.
  3. Seal of the Auditor.
  4. Accounts and claims against State to be presented to Auditor for adjustment.
  5. Form and manner of issuing warrants.
  6. Authority to issue warrants for sums exceeding twenty dollars.
  7. Credit of the State pledged for the redemption of all warrants.
  8. Record of State warrants issued.
  9. Records of accounts, &c., to be kept.
  10. Account with the Treasurer.
  11. Annual report to the Legislature.
  12. Exhibit of books on requisition of Legislature.
  13. Township plats to be furnished by Boards of Supervisors.
  14. Certified copies of plats to be furnished by Auditor on application.
  15. Fees therefor.
  16. Lists of lands subject to taxation by entry or sale at Land office, to be furnished annually to Register of Deeds.
  17. General forms and instructions for assessing and collecting taxes to be made out.
  18. Penalty for non-payment of taxes may be remitted—correct errors.
  19. Annual statement of county taxes paid in to State Treasury to be transmitted to Registers.
  20. Chief Clerk may be appointed.
  21. Bond to be given.
  22. Duties of Chief Clerk in absence of Auditor.
  23. Contingent fund, expenses to be paid out of.
  24. Duty of Auditor on failure of County Treasurer or other officers to make proper returns or settlement of taxes due State.
  25. Authority to administer oaths to accountants, &c.
  26. No claims to be paid by Treasurer until audited.
  27. Salary of Chief Clerk and contingent expenses.
  28. Penalty for violation of provisions of this act.

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

Term of office—  
salary—bond

SECTION 1. That there shall be elected by the qualified voters of the State, every three years, one Auditor of State, who shall have an annual salary of one thousand dollars per annum, payable quarterly, and who, previous to entering on the duties of his office, shall enter into bond with one or more securities, to be approved by the Governor, in the sum of twenty thousand dollars, payable to the State of Minnesota, conditioned for the faithful discharge of his official duties; and he shall take and subscribe an oath or affirmation to faithfully discharge the duties of his office, which oath, together with his bond, shall be deposited in the office of Secretary of State.

SEC. 2. The Auditor shall keep his office at the seat of government, and do and perform all the duties appertaining thereto which are, or may be, required of him by law or resolution of the Legislature.

Location of office

SEC. 3. The Auditor shall keep a seal, with the device, "the seal of the Auditor for Minnesota," and all official copies taken from the Records, or other documents in his office, shall be under said seal, and shall be certified and signed by the Auditor.

Seal of Auditor

SEC. 4. That all accounts and claims against the State, which shall be by law directed to be paid out of the treasury of the State, shall be presented to the Auditor, who shall examine and adjust the same, and shall issue bills or warrants, payable at the State Treasury, for the sums which shall be found due from the State, specifying in each bill the date of its issue, and the name of the person to whom payable.

Accounts and claims to be adjusted

SEC. 5. That the bills or warrants to be so issued, shall be printed on separate sheets of paper, and each bill or warrant shall be entered and numbered, and the number corresponding therewith shall be on the part of the sheet from which such bill shall be cut; and all such parts of sheets containing the corresponding numbers, shall be carefully preserved by the Auditor in his office.

Form and manner of issuing warrants

SEC. 6. That when the amount due from the State to any person shall exceed twenty dollars, the Auditor, if requested, shall divide the sum due into parcels of not less than ten dollars each, and shall issue bills or warrants for the several parcels into which the amount shall be so divided.

Division of claims into small warrants

SEC. 7. That for the redemption of all bills and warrants issued in conformity with the provisions of this Act, the credit of the State is hereby pledged.

State credit pledged for redemption

SEC. 8. The Auditor shall enter, in progressive order, in a book or books to be by him provided for that purpose, the number of each bill or warrant by him issued, the amount thereof, the date of its issue, and the name of the person to whom issued.

Registry of warrants

SEC. 9. The Auditor shall make and preserve in his office in suitable books, to be procured at the expense of the State, fair and accurate records of all such public accounts and other documents as have been or may be by law made returnable to his office, and shall keep a file in progressive order of all receipts and other vouchers relative to the business of his office.

Record of accounts, &amp;c

SEC. 10. The Auditor shall keep a regular account with the Treasurer of this State, in suitable books, to be provided as aforesaid, in which he shall charge the Treasurer with all moneys by him received, and credit him with all bills or warrants by him redeemed and deposited in the office of the Auditor.

Account with treasurer to be kept

SEC. 11. The Auditor shall annually make out an accurate

- Annual statement to the legislature  
statement of the receipts and disbursements of the treasury for the preceding year, ending on the last day of the month previous to the one during which the Legislature shall commence its annual sessions; also of the unexpended balances (if any there be) of the several appropriations, the amount remaining in the treasury, the amount of bills or warrants issued and not redeemed (if any there be) and shall report the same to each branch of the Legislature, on the third day of its session, together with such remarks on the finances of the State, as he shall deem proper for the consideration of the Legislature.
- Exhibit of books on requirement of the legislature  
SEC. 12. That whenever required, the Auditor shall submit his books, accounts and vouchers to the inspection of the Legislature, or any Committee thereof appointed for that purpose.
- Supervisors to furnish plats of townships  
SEC. 13. The Board of Supervisors of the several townships shall furnish the Auditor of State with copies of their several township plats, free of charge, together with such other information in relation to the original entry, purchase or grant as will enable him to know what lands are or may become subject to taxation.
- Certified copies thereof  
SEC. 14. The Auditor shall deliver to any person applying therefor, a certified copy of any survey, or any other document in his office, and all such copies certified by the Auditor, under the official seal, shall be received as legal evidence in all Courts and places within this State.
- Fees for same  
SEC. 15. That the person applying for such copy shall pay ten cents for each hundred words contained therein, and twenty-five cents for each plat of survey laid down in such copy.
- Lands subject to taxation within the previous year  
SEC. 16. That the Auditor of State shall transmit to the Register of Deeds of each county, on or before the first day of April in each year, a list of lands within such county, which shall have become subject to taxation within the preceding year, agreeable to the information by him received from the several land offices in the State.
- Forms and instructions for assessing and collecting tax  
SEC. 17. The Auditor of State shall from time to time prepare and transmit to the Register of Deeds, such general forms and instructions, in conformity with the laws in force, as in his opinion may be necessary to secure uniformity in assessing, charging, collecting and accounting for the public revenue; and assessors and treasurers shall observe such forms and instructions.
- Remission of penalty for non-payment of taxes  
SEC. 18. The Auditor of State is hereby authorized to remit any penalty for the non-payment of taxes, when satisfied that the same is improperly charged, or that such penalty occurred in consequence of the negligence or error of any officer required to do any duty relative to the levy and collection of such taxes; and may from time to time correct all errors which he shall discover in the duplicate of taxes assessed in any county.

SEC. 19. That the Auditor of State shall annually make out and transmit to the Register of Deeds of each county, on or before the first day of May, a statement of the taxes paid into the State Treasury during the preceding year, and belonging to such county; and the sums named in such statement may, at any time thereafter, be drawn from the treasury by the treasurers of the respective counties.

County taxes paid  
into State treasury

SEC. 20. The Auditor of State may appoint a Chief Clerk, whose appointment shall be evidenced by a certificate thereof, under the official seal of the Auditor, and shall continue during the pleasure of the Auditor.

Chief clerk, ap-  
pointment

SEC. 21. That the Chief Clerk previous to entering upon the duties of his appointment, shall give bond, with two or more securities, in the penal sum of ten thousand dollars, payable to the State of Minnesota, and conditioned for the faithful performance of the duties of his office.

Bond of clerk

SEC. 22. That in case of the absence or inability of the Auditor, the Chief Clerk shall do and perform the several duties required of the Auditor.

Duties of clerk

SEC. 23. That the expense of procuring the books directed by this Act to be procured, and the copies of entries, surveys and other documents from the land offices, and all other contingent expenses of his office, shall be paid by the Auditor, out of the contingent fund appropriated for the use of said office.

Expenses of office  
to be paid out of  
contingent fund

SEC. 24. That if any County Treasurer, or other officer concerned in the collection of the State revenue, shall fail to collect, fail to make proper return, fail to make settlement, or fail to pay over all moneys by him received and belonging to the State, at the time and in the manner required by law, the Auditor of State shall, at the expiration of fifteen days next, after the expiration of the time within in which such are by law required to be performed, transmit to the Register of Deeds of the proper county, a statement of the sum claimed by the State from such delinquent officer, with directions to such Register of Deeds to proceed against such delinquent officer, and his securities in the manner prescribed by law: *Provided*, That when the Auditor of State shall be satisfied that such default results from some inevitable accident, and not from the negligence of such officer, he may at his discretion postpone the instructions for bringing suit for any time not exceeding sixty days.

Failure of county  
treasurer to re-  
port or pay a tax,  
duty of auditor

SEC. 25. The Auditor is authorized to administer an oath to accountants and witnesses, in support of the justice of such accounts as may be exhibited to him for liquidation, and to certify the same accordingly.

Authorized to ad-  
minister oaths

SEC. 26. No claim, draft or warrant from the Governor or any one else, except the certificates, for the services of members and officers of the Legislature, shall be paid by the Treasurer until such claim, draft or warrant shall have been entered in the Auditor's office.

Claims to be au-  
dited before pay-  
ment by treasur-  
er

Salary of chief clerk—contingent expenses

SEC. 27. The salary of the Chief Clerk in the Auditor of State's office, shall be eight hundred dollars per annum, payable annually, and the sum of five hundred dollars is hereby appropriated annually for contingent expenses of said office, and the payment of extra clerk.

Violation of provisions of this chapter.

SEC. 28. Any Auditor of State or other officer, who shall violate any of the provisions of this Act, shall be liable, on conviction thereof before some competent Court, to be punished by imprisonment in the State Prison for a period of not less than one year, or more than ten years.

SEC. 29. This Act shall take effect immediately.

GEORGE BRADLEY,  
Speaker of the House of Representatives.  
WILLIAM HOLCOMBE,  
President of the Senate.

APPROVED—July twenty-third, one thousand eight hundred and fifty-eight.

HENRY H. SIBLEY.

SECRETARY'S OFFICE, Minnesota, }  
July 23, 1858. }

I hereby certify the foregoing to be a true copy of the original on file in this office.

FRANCIS BAASEN, Secretary of State.

## CHAPTER LXVI.

### *An Act Regulating the Hours of Manual Labor.*

- SECTION 1. Hours of labor limited to ten hours daily, for women and children in factories, workshops, &c.—Penalty.
1. Ten hours to be considered a day's work, where there is no express contract
  2. Fines for violation of this Act, to go into school fund.
  3. Act takes effect on passage.

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

Ten hours a days work for women and children—penalty against employers for violation of this act

SECTION 1. That in all manufactories, work-shops, and other places used for mechanical or manufacturing purposes in the State of Minnesota, where children under the age of eighteen years and women are employed, the time of labor of the persons aforesaid, shall not exceed ten hours for each day, and any owner, stockholder, overseer, employer, clerk or foreman, who shall compel any woman or any child under eighteen years of age to labor in any day exceeding ten