

APPENDIX.

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ACTS PASSED BY THE LEGISLATURE OF 1858, BUT REPEALED BY SUBSEQUENT ACTS.
[See Chapters 32 and 75.]

An Act to authorize the business of Banking.

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

SECTION 1. That the Governor of this State is hereby authorized and required to appoint, every two years, by and with the advice and consent of the Senate, a Bank Comptroller, who shall hold his office for two years and until his successor is duly appointed and qualified; *Provided*, That the first appointment under this Act shall expire on the first Monday in January, A. D. 1860. He shall receive an annual salary of two thousand dollars, to be paid quarterly. Within ten days from the time of notice of his appointment, the Bank Comptroller shall take and subscribe the oath of office prescribed by the Constitution, and file the same in the office of the Secretary of State, and shall give to the State Minnesota a bond in the penalty of fifty thousand dollars, with not less than five sureties, to be approved by the Governor and Secretary of State, conditioned for the faithful discharge of the duties of his office, and he shall not directly or indirectly be interested in any bank or banking association, or as an individual banker.

SEC. 2. The Bank Comptroller shall keep his office at the seat of government of this State, and carry into effect the provisions of this Act in the manner hereinafter specified.

SEC. 3. In case the office of Bank Comptroller shall become vacant or in case the Comptroller from any cause shall be incapable of discharging the duties of said office, the Governor of this State, shall appoint a suitable person to perform the duties of Bank Comptroller, and the so appointed shall be invested with all the powers, receive the same salary, and shall perform all the duties of such Comptroller until such vacancy is filled, or such disability be removed, and he shall give bonds in the same manner as is required of the Comptroller in the first Section of this Act.

SEC. 4. All the expenses incurred in and about the conducting the business of the said department, including the salary of the said Comptroller, shall be defrayed and paid by the banking associations and bankers in whose behalf they are incurred. The expenses incurred and

services performed specially for any banking association or banker, including the delivery of new bank bills, for such as may be returned, and the destruction of the latter shall be charged to such banking association or banker, and all other expenses of the said department shall be charged to the said banking associations and bankers, in due proportion to the capital stock of each bank, in such proportions as the said Comptroller, together with the Auditor, shall deem just and reasonable. If such charges are not paid after due notice, the Comptroller may apply the interest or dividends on any stock in his hands deposited by any banking association or bankers so neglecting to make the payments of such charges.

SEC. 5. Whenever any person or association of persons, formed for the purpose of banking under the provisions of this Act, shall duly assign or transfer in trust, to the Bank Comptroller of this State, any portion of the public stocks issued or to be issued by the United States, the State of Minnesota, or any other State stocks on which full interest is annually paid, said stocks to be valued at a rate to be estimated and governed by the average rate at which said stocks have been sold in the City of New York, within the next six months preceding the time when such stocks may be left on deposit with the Comptroller, such person or association of persons shall be entitled to receive from the Comptroller, an amount of such circulating notes of different denominations, registered and countersigned, equal to and not exceeding the amount of public stock assigned and transferred, as aforesaid, but such public stock shall in all cases, be, or be made to be equal to a stock producing six per cent. per annum; and it shall not be lawful for the Bank Comptroller to take such stock at a rate above its par value, nor above its current market value in the City of New York at the time of deposit by such person or association of persons. If at any time, the stocks assigned and transferred to the Bank Comptroller for circulating notes, or any part thereof, shall depreciate ten per cent. or more in value in the New York market, the Comptroller shall reduce the rate at which the same shall be continued to be held as securities, and require such banking association, or banker owning such stocks, to make up the deficiency with such additional stocks as required by this Act, to be transferred and assigned as aforesaid; *Provided*, That if in the opinion of the Bank Comptroller and Governor, any stocks offered shall be deemed insecure, they shall not be received as such securities under the provision of this Act.

SEC. 6. Before any person or banking association, formed under this Act, shall receive from the Comptroller any circulating notes provided in Section five of this Act, the directors or stockholders shall give to the Comptroller, good and sufficient bonds to be approved by him, to the amount of one-fourth of the notes, that the said association shall receive as an additional security to indemnify the bill-holders against any loss that may be sustained in case the securities deposited with the Comptroller shall be insufficient to redeem said bills.

SEC. 7. The bills and notes so to be countersigned and registered on the payment of which shall be secured by the transfer of public stocks, shall have engraved upon their face the words: "Secured by the pledge of public stocks."

SEC. 8. The Bank Comptroller may give to any person or association

of persons so transferring securities in pursuance of the provisions of this Act, power of attorney to receive interest or dividends thereon, which such person or association of persons may receive and apply to their own use ; but such power may be revoked upon such person or association of persons failing to redeem the circulating notes so issued. And the Bank Comptroller, upon application of the owners of such transferred securities in trust, may, in his discretion, change or transfer the same for other securities of the kind before specified in this Act, or may transfer the said securities, or any part thereof, upon receiving and cancelling an equal amount of such circulating notes, delivered by him to such person or association of persons, in such manner that the circulating notes shall always be secured in full, as in this Act provided.

SEC. 9. The capital stock and real property of every bank and banking association organized under the provisions of this Act, shall be assessed and taxed in the city, ward, village or town where the same is located, for all state, county, town, school and corporation purposes, in the name of such bank or banking association : *Provided*, that the owner or holder of shares of stock in any bank or banking association, shall not be taxed as an individual for such shares of stock.

SEC. 10. Any person or association of persons may establish offices of discount, deposit and circulation, and become incorporated upon the terms and conditions, and subject to the liabilities prescribed in this Act; but the aggregate of the capital stock of such establishment shall not be less than twenty-five thousand dollars; *Provided*, That no such office shall be established in any town containing less than three hundred inhabitants.

SEC. 11. Such person or association of persons under their hands and seals, shall make a certificate which shall specify:

First—The name assumed to distinguish the bank to be established pursuant to this Act, and to be used in all its dealings, which name shall not be that of any other bank in this State.

Second—The place where the business of discount or deposit of such bank is to be carried on, designating the particular city, town or village.

Third—The amount of capital stock of such bank, and the number of shares into which the same shall be divided.

Fourth—The name and place of residence of the shareholder or shareholders in such bank, and the number of shares held by them respectively.

Fifth—The period at which such bank shall commence and terminate, which certificate shall be acknowledged and recorded in the office of the Register of Deeds of the county where any office of such bank may be established, and a copy thereof shall be filed in the office of the bank Comptroller; and upon the recording of such certificate, the person or persons aforesaid shall become a body politic and corporate by the name assumed as aforesaid, for and during the time fixed in such certificate, and by such name shall have power to contract and be contracted with, sue and be sued, and shall have all other powers, privileges and immunities incident to corporations, and applicable to the ends of such establishments, subject to the provisions and restrictions of this Act.

SEC. 12. A copy of the certificate required by the next preceding sec-

tions, duly certified by the Register of Deeds of the county, or by the bank Comptroller, may be used as evidence in all Courts for or against any such bank, or any person or persons for or against whom any such evidence may be necessary, whether on civil or criminal trial.

SEC. 13. Such person or association of persons shall have power to carry on the business of banking by discounting bills, notes and other evidences of debt, by receiving deposits, by buying and selling gold and silver bullion, foreign coin, and foreign and inland bills of exchange, by loaning money on real and personal securities, and by exercising such incidental powers as may be necessary to carry on such business; may choose one of their number as President, and appoint a Cashier, and such other officers as their business may require, and to remove such President, Cashier, officers and agents at pleasure and appoint others in their place; but no such association or banker shall commence the business of banking under this Act until such association or banker shall have deposited with the Bank Comptroller the securities required by this Act, to the amount of at least twenty-five thousand dollars.

SEC. 14. The shares in such bank shall be deemed personal property, and shall be transferrable on the books of the bank in such manner as may be agreed upon in the articles organizing such bank, and every person becoming a stockholder therein shall, in proportion to his interest, succeed to all the rights and be subject to all the liabilities of prior shareholder or shareholders. No change shall be made in the articles organizing such bank, whereby the rights, remedies or securities of existing creditors shall be in any manner impaired, and any association constituting such bank shall not be dissolved by the death or insanity of any one of the shareholders therein.

SEC. 15. If the maker or makers of any circulating note or notes, countersigned and registered as aforesaid, shall at any time hereafter, on lawful demand, during the usual hours of business, at the place where such note or notes is or are payable, fail or refuse to redeem such note or notes in the lawful money of the United States, the holder of such note or notes making such demand, may cause the same to be protested for non-payment, by a notary public, under his official seal. But the maker or makers of such note or notes, shall not be liable for the expense of so protesting the same, unless on such demand and refusal so to redeem the same, he or they shall refuse to waive protest, and notice of protest thereon, and such waiver of protest shall in all cases be deemed equivalent to the regular protest thereof; and such notary shall on protesting the same, forthwith forward notice of such protest to the Bank Comptroller, and after such protest suffered it shall not be lawful for the banking company thus suffering protest, to pay out of its notes, discount any notes or bills, or otherwise engage in the business of banking, except to receive and safely keep moneys belonging to it, and deliver special deposits, until said banking company shall have satisfied the Comptroller that there is good and legal defense against the payment of said note or notes. The notary making such protest shall certify in his notice of protest, the number of notes on which said payment was refused, and describe them by their numbers and letters, and shall also certify to the aggregate amount of said notes. The Bank Comptroller on receiving and filing in his office, such protest, together with such note or notes as aforesaid, shall forth-

with give notice in writing to the maker or makers of such note or notes, to pay the same, and if they shall omit to do so for forty days after such notice, the Bank Comptroller shall immediately thereupon, unless he shall be satisfied there is a good and legal defense against the payment of such note or notes, give notice that all the circulating notes of such person or association of persons, and countersigned and registered as aforesaid, will be redeemed out of the trust funds in his hands for that purpose; which notice shall be given by publishing the same in some newspaper printed in the county where the business of such bank is established, and in some newspaper printed at the seat of government of this State, and the Comptroller shall be required to apply the said trust funds belonging to the maker or makers of such protested note or notes, to the payment of all circulating notes, whether protested or not, put in circulation by the maker or makers of such protested note or notes, pursuant to the provisions of this Act, and to adopt such measures for the payment of such notes, as will in his opinion most effectually prevent loss to the holders of such notes; and to this end the Bank Comptroller may, after the expiration of the said forty days, and after giving thirty days notice by publication in a newspaper printed at the seat of government of this State, and in a daily newspaper printed in the city of New York, proceed to sell, at the Merchant's Exchange in the city of New York, at public auction, the securities so pledged, and out of the proceeds of such sale, shall pay and cancel all bills and notes which have been issued and put in circulation by such bank under the provisions of this Act, to be applied *pro rata* to the payment of all such circulating notes; but nothing in this Act contained shall be considered as implying any pledge on the part of the State for the payment of such bills or notes beyond the proper application of the sureties pledged to the comptroller for their redemption.

SEC. 16. Such bank or banking association shall be liable to pay the holder of every bill or note put in circulation as money, the payment of which shall have been demanded and refused at the banking-house or usual place of business of such association or bankers, damages for non-payment thereof, in lieu of interest at and after the rate of twelve per cent. per annum from the time of such refusal until the payment of such evidence of debt, and damages thereon.

SEC. 17. It shall not be lawful for the Comptroller or his deputy, to countersign bills or notes for any association or banker, to an amount in the aggregate exceeding the securities at their value, as before provided in this Act, deposited with him in trust by such association or banker, or to use or dispose of such securities in any manner other than provided for in this Act, and any Comptroller or deputy, who shall violate the provisions of this section, shall upon conviction, be deemed guilty of a misdemeanor, and be punished by a fine not less than five thousand dollars, or be imprisoned not less than five years in the State prison, or by both such fine and imprisonment.

SEC. 18. It shall be lawful for any person or association of persons organized under the provisions of this Act, by his or their articles of association to provide for an increase of their capital and of the numbers of such association from time to time, as they may think proper.

SEC. 19. Contracts made by any bank or banking association, established under the provisions of this Act, and all notes and bills thereby

issued and put in circulation as money, shall be signed by the President or Vice President and Cashier thereof, and all suits, actions and proceedings brought or prosecuted by or on behalf of such bank or banking association, shall be brought and prosecuted in the corporate name mentioned in the certificate made and filed as hereinbefore required.

Sec. 20. It shall be lawful for such bank or banking association to purchase, hold and convey real estate for the following purposes.

First—Such as shall be necessary for its immediate accommodation in the convenient transaction of its business.

Second—Such as shall be mortgaged to it in good faith by way of security for loans made by, or money due to such bank.

Third—Such as shall be conveyed to it in satisfaction of debts previously contracted in the course of its dealings.

Fourth—Such as it shall acquire by sale on execution or decree of any Court in its favor. The said bank shall not purchase, hold or convey real estate in any other case, or for any other purpose whatever, and all conveyances of such real estate shall be made to the corporation, and which real estate the President and Cashier may sell, assign, grant, or convey under the direction of the association free from any claim thereon, in favor of or against the shareholders, or any person claiming under them.

Sec. 21. The President and Cashier of every bank formed pursuant to the provisions of this Act, shall at all times keep a true and correct list of the names of all the shareholders of such bank, with the amount of stock held by each, the time of transfer, and to whom transferred, and shall file a copy of such list in the office of the Register of Deeds of the county wherein such bank may be located, and also in the office of the Bank Comptroller, on the first Monday in January and July in each year, and the stockholders in each bank shall be individually liable in an amount equal to double the amount of stock owned by them for all the debts of such bank, and such individual liability shall continue for one year after any transfer or sale of stock by any stockholder or stockholders.

Sec. 22. In the event of the insolvency of any bank established under the provisions of this Act, the billholders thereof shall be entitled to preference in payment over all other creditors of such bank.

Sec. 23. It shall not be lawful for any bank formed under the provision of this Act, to make any of its bills or notes to be put in circulation as money, payable at any other place than the office where the business of the bank is carried on and conducted, nor to issue or procure the issue of the same at any other place; and said bills or notes shall be made payable on demand and without interest.

Sec. 24. When the owner or owners of any bank desirous of relinquishing the banking business shall have redeemed at least ninety per cent. of their circulating notes, and shall have returned cancelled the said notes to the Comptroller, and shall produce [to] the Comptroller a certificate of deposit to his credit in such bank as he shall approve, to an equal amount with the circulating notes of such bank unredeemed, in shall be lawful for him to receive the same and give up all the securities heretofore deposited by such banking association or banker for the redemption of circulating notes issued.

Sec. 25. Such banking association or banker after having complied

with the provisions of the last preceding Section, shall give notice for two years in some newspaper printed in the county where such bank shall have been located, and in a paper printed at the seat of government of the State, that all circulating notes issued by such banking association or banker, must be presented at the Comptroller's office within two years from the date of such notice, or that the funds deposited for the redemption of the notes will be given up to the banking association or banker, and on receiving satisfactory proof of the giving of such notice for the time aforesaid the Comptroller shall surrender to the order of such banking association or banker any securities which he may hold for the payment of any unredeemed notes of the said banking association or banker.

SEC. 26. Any banking association or banker wishing to withdraw any of the securities by them deposited with the Comptroller may do so by depositing an equal amount of the circulating notes which may have been issued to said association or banker by the Comptroller in sums of not less than one thousand dollars; *Provided*, That the amount of securities thus withdrawn by deposit of said circulating notes shall not reduce the amount of securities remaining in the hands of the Comptroller to less than twenty-five thousand dollars.

SEC. 27. The securities to be deposited with the Comptroller in trust by any association or banker, shall be held by him exclusively for the redemption of the bills or notes of such bank, put in circulation as money, until the same are paid and returned to the Comptroller, as provided in this Act, but the Comptroller may assign said securities to said association or banker, transferring the same upon receiving therefor equivalent securities or an equivalent amount in circulating notes issued by such bank, as provided in Section twenty-six of this Act.

SEC. 28. All circulating notes of banks or banking associations returned to the Comptroller, shall be destroyed by him, after he shall have made a record of the same, which record shall specify the number of each note, its date, and by whom it was countersigned, and shall be made in the books to be kept by himself for registering circulating notes.

SEC. 29. It shall be the duty of the Comptroller to receive mutilated circulating notes issued by him, and after making a record of them; their denomination and amount to deliver in lieu thereof circulating notes to the same amount.

SEC. 30. All of the bills and notes of any bank or banking association, shall be at all times received by the same in payment of all debts due to such bank or banking association.

SEC. 31. If any portion of the original capital of any banking association shall be withdrawn for any purpose whatever while any debts of the association shall remain unsatisfied, no dividend or profits in the shares of the capital stock of the association shall thereafter be made until the deficit of the capital shall be made good, either by subscription of the shareholders, or out of the subsequent accruing profits of the association; and if it shall appear that any such dividends have been made, it shall be the duty of any Judge of the District Court of the county in which said bank may be located, on application of any person in interest to make the necessary orders and decrees for the closing of

the affairs of the association, and distribute its property and effects among its creditors and shareholders.

Sec. 32. The officers or agents of any banking association or banker who shall pay out, to be put in circulation as money in this State, any bill, note, certificate of deposit, or other paper, having the similitude of a bank note, knowing the same to have been issued otherwise than by the authority of this or any other State of the United States, of the Congress of the United States or of the British Possessions shall, for each offence, upon conviction thereof, be adjudged guilty of a misdemeanor, and shall be punished by a fine not less than one hundred dollars, or by not less than three, nor more than twelve months imprisonment, or both by fine and imprisonment.

Sec. 33. Such banks or banking associations may demand and receive for loans on real and personal securities, or for notes, bills, or other evidences of debt discounted, a rate of interest or discount not exceeding twelve per cent. per annum, and it shall be lawful to receive the interest in advance, according to the ordinary usage of banking institutions, and to charge for collecting foreign or inland bills, or other evidence of debt, the usual current rate of exchange; and in the computation of time, thirty days shall be a month, and twelve months a year, and in general do all things, and have all the privileges incident to banking associations or corporations.

Sec. 34. Every bank and banking association shall, on the first Monday in January, April, July, and October, in every year, after having commenced the business of banking, as provided in this Act, make and transmit to the Comptroller a report, which said report shall be made on oath of the President and Cashier, and shall contain a true statement of the following items, on the morning of the first Monday of January, April, July, and October, before any business of that day: loans and discounts, over drafts, due from banks, due from Directors of said bank, due from brokers, real estate, specie, cash items, stocks and promissory notes, bills of solvent banks, bills of suspended banks, loss and expense account, capital, circulation, amount due to State Treasurer, amount due to depositors on demand, amount due not included under either of the above heads; and it shall be the duty of the Comptroller to publish said report, together, once in some newspaper printed at the seat of government, and the expense of such publication shall be defrayed by a percentage assessed upon the capital stock of all the banks and banking associations of this State, and said report shall be published in the county in which said bank or banks are located, and the expense thereof shall be defrayed by the banks, and if any bank shall fail to furnish to the Comptroller its quarterly report in time for such publication, or shall fail to pay the percentage assessed by the Comptroller under this section, when the same shall be demanded by him, it shall forfeit and pay the Comptroller the sum of one hundred dollars, to be applied by him to the expense of publishing the quarterly reports, and the Comptroller is authorized to collect the said forfeiture in his name, upon application to any Court of competent jurisdiction in the county where such delinquent bank may be located; the Bank Comptroller shall also transmit annually to the Legislature, at the commencement of its session, a condensed summary of all the items reported to him by all the banks, which summary, verified by his oath, shall contain a true and correct statement

of the condition of all the banks in the State, at the time of the making of their last report.

SEC. 35. Every bank and banking associations organized under the provisions of this Act, shall annually, on the first monday of January in ea h year, cause to be published for six successive weeks, in one public newspaper printed in the county in which such bank or banking association may be located, and in some paper printed at the seat of government in this State, a true and accurate statement, verified by the oath of the cashier, of all deposits made with said bank, and of all dividends and interest declared and payable upon any of the stocks, bonds, or other evidences of indebtedness of said bank, which, at the date of such statement, shall have remained unclaimed by any person, or persons, authorized to receive the same, for two years then next preceeding.

SEC. 36. Such statement shall set forth the time that every such deposit was made, its amount, the name and the residence, if known, of the person making it, the name of the person in whose favor the dividend or interest may have been declared, its amount, and upon what number of shares, and on what amount of stocks, bonds, or other evidence of indebtedness, of any such bank, or banking association.

SEC. 37. The Comptroller shall have authority, with the approval of the Governor, to employ in his office such additional clerk, or clerks, as he may deem necessary in order to execute the duties imposed upon him by this Act, and to pay such compensation therefor as they may deem necessary, the same to be paid by a general assessment upon the banks and banking associations for whom the services were performed.

SEC. 38. Whenever the securities deposited with the Bank Comptroller to secure the redemption of the circulating notes of any bank shall be sold in pursuance of Section 15 of this Act, the Bank Comptroller shall immediately destroy all the plates of such bank.

SEC. 39. All the expenses incurred in the advertising and selling of stocks under this Act, shall be audited and allowed by the Bank Comptroller, and deducted from the proceeds of such sale.

SEC. 40. It shall be the duty of the Joint Committee annually chosen to examine the Treasurer's accounts, to examine such of the securities deposited in the Bank Comptroller's office by banking associations and individual bankers, together with books and papers therein relating to the business of banking, as the said committee may deem necessary, to enable them to report the true state and condition of that department to the Legislature.

SEC. 41. Every officer, agent or clerk, of any banking association, or banker, authorized by this Act, who shall wilfully and knowingly subscribe or make any false statement or false entries in the books of such person, or association, or shall knowingly subscribe or exhibit false papers, with the intent to deceive any person authorized to examine as to the condition of such bank, or association, or shall wilfully and knowingly subscribe or make false reports, shall be deemed guilty of felony, and shall be subjected to imprisonment at hard labor in the State Prison for such term not less than one year nor more than ten years, as the Court trying him shall designate. And likewise any commissioner, examiner, master in chancery, or judge, wilfully and knowingly subscribing or making any false report, shall be deemed guilty of felony, and be subjected to like penalties.

SEC. 42. The Bank Comptroller is hereby authorized, at any time, to examine, or to appoint a special agent to examine, the affairs of any bank. Such agent shall take and file in the office of the Clerk of the county where he resides, the oath of office prescribed in the Constitution, and he shall have authority to examine the books, papers, moneys and accounts of such banking association, or banker, and on oath the officers, agents, and clerks of such banking association or banker, touching the matters which he shall be directed to inquire into, and any wilful false swearing in any such examination shall be perjury, and any such person who shall refuse to be sworn, or shall refuse to answer any pertinent or legal question, shall forfeit the sum of one hundred dollars, to be sued for and recovered, with costs, by the Bank Comptroller, in his name of office, and applied by the Bank Comptroller to defray the general expenses of the bank department.

SEC. 43. If it shall appear, from such examination and report, that any banking association or banker, is in an unsound or unsafe condition to do banking business, it shall be the duty of the Bank Comptroller to withhold and refuse to issue or deliver any registered notes to such association, or banker, until such time as he shall be satisfied that such banking association, or banker, is in a sound and safe condition to do a banking business. The reasonable costs and expenses of every such examination shall be paid by the banking association, or banker, whose affairs are examined, to such agent at the time of making such examination.

SEC. 44. Any person, or persons, violating any of the provisions of this Act, shall, upon conviction thereof, pay a fine of not less than fifty dollars or more than five hundred dollars, for each and every such offence, to be recovered before any Court having competent jurisdiction; and all fines and penalties so recovered shall be paid into the State Treasury.

SEC. 45. This Act shall take effect and be in force from and after its passage.

GEORGE BRADLEY,
Speaker of the House of Representatives.

RICHARD G. MURPHY,
President *pro tem.* of the Senate.

APPROVED—March twentieth, one thousand eight hundred and fifty-eight.

CHAS. L. CHASE, Acting Governor.

SECRETARY'S OFFICE, Minnesota, }
March 20, 1858.

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

CHAS. L. CHASE, Secretary.

An Act to provide for Township Organization.

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

ARTICLE I.

SECTION 1. The County Commissioners of each County shall, on or before Tuesday, the 6th day of April, A. D. 1858, proceed to divide such County into towns by making as many towns as there are townships, according to Government survey. Fractions of townships, or whole townships, or either of them, may be attached to an adjoining town, or may be divided between two or more towns, for the time being, according to the wishes of a majority of the legal voters to be affected thereby; and when rivers or creeks so divide a township as to be inconvenient for doing town business, the fraction so formed may be disposed of as other fractions; and any township having two or more villages or cities, may be divided for township purposes, whenever a majority of the legal voters of any village or city shall petition the County Commissioners for such division; and whenever the County Commissioners are so petitioned, they shall proceed to divide such township in such manner as will best suit the convenience of the people.

SEC. 2. Towns shall be named in accordance with the expressed wish of a plurality of the inhabitants thereof.

SEC. 3. The County Commissioners shall cause a record of their proceedings to be made by their Clerk, on or before the 19th day of April next succeeding, giving the names and bounds of each town, and the Clerk shall thereupon make out notices for each town, naming a suitable place for holding the first town meeting in such town, which shall be holden on the second Tuesday of May next thereafter, and shall deliver such notices to the Sheriff of the County, who shall cause the same to be posted in not less than three of the most public places of such town, and not less than fifteen days before the eleventh day of May aforesaid; *Provided*, That the annual town elections shall, after 1858, be held on the first Tuesday of April. Within thirty days after making the above named record, the Clerk shall transmit, by mail, to the State Auditor, a copy thereof, giving the names and bounds of each town.

SEC. 4. If the Auditor, on comparing the reports from the several Counties, shall find that any two or more towns have names alike, he shall transmit to the Clerk of the County Commissioners of the County or Counties, the name or names of such town or towns as must be changed, and the County Board, at their next meeting thereafter, shall adopt a different name for such town, so that no two towns organized under this Act, shall be named alike; and shall inform the State Auditor thereof as before directed. And the State Auditor shall make a record of the names and boundaries of all the towns organized under this Act.

SEC. 5. Each town, as a body corporate, has capacity to sue or be sued, in the manner prescribed by the laws of this State; to purchase and hold lands within its own limits, and for the use of its inhabitants; to

make such contracts, purchase and hold such personal property as may be necessary to the exercise of its corporate or administrative powers, and to make such order for the disposition, regulation or use of its corporate property as may be deemed conducive to the interest of its inhabitants, and no town shall exercise or possess any corporate power, except such as are enumerated in this Act, or shall be necessary to the exercise of the powers so granted.

SEC. 6. The qualified voters of the several towns of this State shall annually assemble in town meeting, in their respective town, on the first Tuesday of April, at such place in each town as the electors thereof, at their annual town meeting, shall from time to time appoint, and notice of the time and place of holding such meeting shall be given by the Town Clerk, by posting up written or printed notices in three of the most public places in such town, at least ten days prior to said meeting.

SEC. 7. There shall be chosen at such annual town meeting in each town, three Supervisors, one of whom shall be designated as Chairman; one Town Clerk, one Assessor, one Collector, one Overseer of the Poor, two Constables, two Justices of the Peace, and as many Overseers of Roads as there are road districts in the town; *Provided*, That Justices of the Peace and Constables shall be elected only once in two years, except to fill vacancies, and such Justices and Constables shall be successors to precinct Justices and Constables. The Assessors and Supervisors in each town shall be Fence Viewers of such town.

SEC. 8. The electors of each town shall have power, at their annual town meetings, to elect such town officers as may be required to be chosen to direct the institution or defense of suits at law or in equity, in all controversies where such town shall be interested; to direct such sums of money to be raised as may be deemed necessary to pay the expenses of such town; to make rules and regulations in regard to ascertaining the sufficiency of all fences in such town; to determine the time and manner in which cattle, horses, hogs and other animals may go at large.

SEC. 9. Special town meetings shall be held when any twelve freeholders of the town shall state in writing to the Town Clerk, or in his absence, to the Chairman of Supervisors, that such meeting is necessary to the interest of the town, and the Town Clerk or Chairman of Supervisors, shall post up notices in five of the most public places in the town, giving at least ten days notice of such meeting, and such meeting shall act on no subject not signified in the notice calling such meeting.

SEC. 10. The electors present at any time between nine and ten o'clock in the forenoon of the day of the annual town meeting or special town meeting, shall be called to order by the Town Clerk, if there be one present; in case there is none present, then the voters may elect, by acclamation, one of their number Chairman. They shall then proceed to choose one of their number to preside as moderator of such meeting. The Town Clerk last before elected shall be Clerk of the meeting, and shall keep faithful minutes of its proceedings, in which he shall enter at length every order or direction and all rules and regulations made by such meeting. If the Town Clerk be absent then such person as shall be elected for that purpose, shall act as clerk of the meeting.

SEC. 11. Town meetings shall be kept open from the time of opening

until five o'clock P. M., unless a majority present vote to adjourn one hour, from twelve to one o'clock.

SEC. 12. All questions on motions at town meetings, shall be determined by a majority of the electors voting; and the presiding officer shall ascertain and declare the result of the vote on each question.

SEC. 13. If any person offering to vote at any election or on any question arising at such meeting, shall be challenged as an unqualified voter, the presiding officer shall thereupon proceed in like manner as the judges at general elections are required. No person shall be a voter at any town meeting unless he shall be qualified to vote at general elections, and has been for the last ten days, an actual resident of the town wherein he shall offer to vote.

SEC. 14. The minutes of the proceedings of every town meeting shall be recorded in a book for that purpose in the office of the Town Clerk, and subscribed by him and the presiding officer, within two days after such meeting.

SEC. 15. Before the electors shall proceed to elect any town officer, proclamation shall be made of the opening of the polls, by the presiding officer, and proclamation shall, in like manner be made of each adjournment and of the opening and closing of the polls, until the election is ended. The Town Clerk, Assessor, Overseer of Poor, Collector, Supervisor, Constables and Justices of the Peace shall be chosen by ballot, all on one ticket, containing the names of the persons voted for, and the office to which each is intended to be elected. At the closing of the polls, which shall be kept open a reasonable time, the Moderator shall proceed publicly to canvass the votes, and proclaim the result. All other officers shall be chosen in such manner as a majority of the electors present may determine. The result of each election shall be entered at length by the Clerk in his minutes, and shall within ten days, notify each person elected to any office at such meetings, of such election, unless such person was present at the time of his election, in which case the proclamation of the Moderator shall be deemed sufficient notice.

SEC. 16. Any person qualified to vote in town meeting, shall be eligible to any office in such town. Every person elected to the office of Town Clerk, Assessor, Overseer of the Poor, Supervisor or Collector, Constable or Justice of the Peace, before he enters on the duties of his office, and within ten days after he shall be notified of his election, shall take and subscribe before some Justice of the Peace, an oath or affirmation, faithfully to perform the duties of his office, and shall cause the same to be filed in the office of the Town Clerk, and the neglect to file such oath or affirmation, as above required, shall be deemed a refusal to serve. Every person elected as Overseer of roads, shall, within ten days after being notified of his election, file in in the office of the Town Clerk a notice of his acceptance. A neglect to file such notice shall be deemed a refusal to serve. Any person elected to either of the above named offices, who shall refuse to serve, shall forfeit to the town the sum of ten dollars. Constables and Justices of the Peace shall hold their office two years, and till others are elected and qualified in their stead. All other town officers shall hold their office one year, or till their successors are elected and qualified in their stead. All other town officers shall hold their office one year, or till others are elected and qualified in their stead.

SEC. 17. The neglect or refusal of any Collector, Constable or other town or county officer, who shall have collected or received any sums of money in his capacity as such officer, to pay over such money or any part thereof, to the person or persons to whom such money shall be due or belonging, or for the purpose for which such money was collected or received, when the same shall be due or demanded by the proper person or authority, shall be deemed a felony and shall be punished by imprisonment in the county jail or State Penitentiary, for the term of one year, for each and every one thousand dollars so neglected or refused to be paid over, and in the same proportion of time for any less sum. And the person so offending, shall be forever thereafter incapable of holding any office in this State.

SEC. 18. If any town shall neglect at its annual town meeting to choose its proper town officers or either of them, or if any vacancy occur during the year, it shall be lawful for the Justices of the Peace, with the Chairman of the Supervisors and Town Clerk, or majority of them, by warrant under their hands, to appoint such officers, and the persons so appointed shall hold their offices until others are chosen or appointed in their places, and shall have the same powers and be subject to the same duties and penalties as if they had been duly chosen by the electors; and in case any town shall refuse or neglect to organize by the election of officers, the Board of Supervisors may annex said town to any adjoining town, and the town so annexed shall thereafter form a part of said adjoining town. The Justices and such other officer or officers, making such appointments, shall cause such warrants to be forthwith filed in the office of the Town Clerk, and forthwith give notice to each person appointed. The Justices of the Peace of a town, may for sufficient cause shown to them, accept the resignation of any town officer of their town, and shall forthwith give notice thereof to the Town Clerk of the town.

SEC. 19. The Chairman of the Supervisors of each town shall receive and pay over all moneys raised therein for defraying town charges, except those raised for the support of highways and bridges. He shall keep a just a true account of all the receipts and expenditures of all moneys which shall come into his hands, by virtue of his office, in a book to be provided for that purpose, and such books shall be delivered to his successors in office. On Tuesday next preceding the annual town meeting, he shall account with the Justices of the Peace and Town Clerk, or a majority of them, who shall constitute the Board of Town Auditors, for the disbursement of all moneys received by him in his official capacity, and at every such accounting, the Justices and Clerk or a majority of them shall enter a certificate in the Supervisor's book, showing the state of his accounts at the date of the certificate.

SEC. 20. The Chairman of the Supervisors of each town shall attend the annual meeting of the County Board of Supervisors and at every adjourned meeting or special meeting of said board, of which he shall have notice, he shall receive all accounts which may be presented to him against the town, and shall lay them before the Board of Town Auditors at or before their annual meeting. He shall lay before the Board of Supervisors such copies of entries concerning moneys voted to be raised in his town, as shall be delivered to him by the Town Clerk.

SEC. 21. Every person chosen or appointed to the office of Collector,

before he enters upon the duties of his office, and within eight days after he receives notice of the amount of taxes to be collected by him, shall execute to the Supervisor of the towns and his successor in office, a bond, and lodge with him the same, with one or more securities to be approved by such Supervisor, in double the amount of such taxes, conditioned for the faithful execution of his duties as such Collector.

SEC. 22. The Supervisors shall, within six days thereafter, file such bond, with his approval endorsed thereon, in the office of the Clerk of the District Court, who shall make an entry thereof in a book to be provided for that purpose, in the same manner in which judgments are recorded.

SEC. 23. Every person chosen to the office of Constable, before he enters upon the duties of his office, and within eight days after he shall be notified of his election or appointment, shall take and subscribe the oath of office prescribed by law, and shall execute, in the presence of the Supervisor or some Clerk of Town, with one or more sureties to be approved of by such Supervisor or Town Clerk, an instrument in writing, which such Constable and his sureties shall jointly and severally agree to pay to each and every person who may be entitled thereto, all such sums of money as the said Constable may become liable to pay, on account of any executions which shall be delivered to him for collection by virtue of his office.

SEC. 24. The Supervisor or Town Clerk shall, if approved, endorse such approval on such instrument, which shall be his approval of the sureties therein named, and then shall cause the same to be filed in the office of the Town Clerk, and a copy of such instrument certified by the Town Clerk shall be presumptive evidence in all Courts of the execution thereof by such Constable and his sureties.

SEC. 25. All actions against a Constable or his sureties upon such instrument shall be prosecuted within two years after the expiration of the year for which the Constable named therein shall have been elected or appointed.

SEC. 26. If any person chosen or appointed to the office of Collector or Constable shall not give such security and take such oath as required above within the time limited for that purpose, such neglect shall be deemed a refusal to serve.

. ARTICLE II.

SEC. 1. The Town Clerk of each town in this State shall have the custody of all records, books and papers of the town, and he shall duly file all certificates of oaths and other papers required by law to be filed in his office.

SEC. 2. He shall transcribe in the book of records of his town, the minutes of the proceedings of every town meeting held therein, and he shall enter in his book every order or direction and all rules and regulations made by any town meeting.

SEC. 3. He shall deliver to the Chairman of Supervisors, before the annual meeting of the Board of Supervisors of the county, in each year, certified copies of all entries of votes for raising money, since the last meeting of the Board of County Supervisors and recorded in the town records.

Sec. 4. The Town Clerk, immediately after the election or appointment of any Justice of the Peace, or the qualifying of any Constables elected or appointed in their respective towns, shall return to the Clerk of the County Board of their respective counties, the warrants of said Justices or Constables.

Sec. 5. Copies of all papers duly filed in the office of the Town Clerk, and transcripts from the book of records certified by him, shall be evidence in all Courts in like manner as if the originals were produced.

ARTICLE III.

Sec. 1. In each town, the Town Clerk and Justices, or a majority of them, shall constitute a Board of Auditors to examine the accounts of the Overseer of the Poor or Supervisors of such town, for moneys received and disbursed by them.

Sec. 2. The Board of Auditors of the town accounts, shall meet for the purpose of examining the same annually on the Tuesday preceding the annual town meeting.

Sec. 3. The accounts so audited shall be delivered, with the certificate of the Auditors to the Town Clerk, to be by him kept on file for the inspection of any of the inhabitants of the town. They shall also be produced by the Town Clerk at the next annual meeting, and shall be there read by him.

Sec. 4. The Board of Auditors shall, at the same time and place as in section two, examine and audit all charges and claims against their respective towns, and the compensation of all town officers, except the Chairman of the Supervisors for county services.

Sec. 5. The said Board shall make a certificate to be signed by a majority of said Board, specifying the nature of the claim or demand and to whom the amount is allowed, and shall cause said certificate to be delivered to the Town Clerk, to be by him kept on file for the inspection of any of the inhabitants of said town, and the aggregate amount shall be delivered to the Chairman of the Supervisors, to be by him laid before the Board of County Supervisors at their annual meeting. The Board of County Supervisors shall cause said amount to be levied on the property of said town, and collected as other taxes are levied and collected. The claims and compensation so audited and allowed, shall be read to the electors at the next annual town meeting, as directed in section three.

Sec. 6. The following officers shall receive compensation at the following rates, for each day necessarily devoted by them to the duties of their respective offices, viz: The Town Clerk, Assessors, Overseers of the Poor and Supervisors, shall receive two dollars per day when attending to business out of town, and one dollar per day for business in town; *Provided*, That the Town Clerk shall be paid fees for the following and not a per diem: For serving notices of election upon town officers as required by law, twenty-five cents each; for filing any paper required by law to be filed in his office, fifteen cents each; for posting up notices required by law, twenty-five cents each; for recording any order or instrument of writing authorized by law, ten cents for each hundred words, to be paid by the town; for copying any record in his office and certifying the same, ten cents for each hundred words, to be paid by the person applying for the same.

ARTICLE IV.

SEC. 1. The following shall be deemed town charges, viz: The compensation of town officers for their services; contingent expenses necessarily incurred for the benefit of the town; the money authorized to be raised by the vote of a town meeting for any town purposes; and every sum directed by law to be raised for any town purpose.

SEC. 2. The moneys necessary to defray the town charges of each town shall be levied on the taxable property in such town, in the manner in which other moneys are raised for State and county purposes, and shall be collected by the Town Collector and paid over by him to the Chairman of the Supervisors.

SEC. 3. It shall be the duty of every person going out of office to deliver upon oath, to his successor, all the records, books, or papers in his possession or control, belonging to the office held by him. It shall be the duty of any officer so going out of office, to pay over to such successor the balance of any moneys remaining in his hands, as ascertained by the Auditors.

ARTICLE V.

SEC. 1. Each county, as a body corporate, has capacity,

First—To sue and be sued in the manner prescribed by law;

Second—To purchase and hold lands within its own limits, and for the use of said county;

Third—To make such contracts and to purchase and hold such personal property as may be necessary for the exercise of its corporate or administrative powers;

Fourth—To make such orders for the disposition, regulation or use of its corporate property as may be deemed conducive to the interest of its inhabitants.

SEC. 2. No county shall possess or exercise any corporate powers except such as are enumerated in this Act, or shall be specially given by law, or shall be necessary to the exercise of the powers so enumerated or given.

ARTICLE VI.

SECTION 1. The chairmen of the Supervisors of the several towns shall meet annually, at the county-seat, on the second Monday of September, in their respective counties, for the dispatch of business, as a Board of County Supervisors. They may also hold special meetings at such times and places as they may think expedient, and shall have power to adjourn from time to time as they may deem necessary.

SEC. 2. The Board of County Supervisors, at their first meeting in each year, shall organize by choosing one of their number as chairman, who shall preside at all meetings of the Board during the year. In case of his absence at any meeting, the members present shall choose one of their number as temporary chairman.

SEC. 3. The Board of Supervisors of each county shall have power, at their annual meetings, or at any other meeting,

First—To make all such orders concerning the corporate property of the County as they may deem expedient;

Second—To audit all accounts against such County, and to direct the raising of such sums as may be necessary to defray the same ;

Third—To audit such accounts of town officers, and other persons, against their respective towns as are not otherwise, by law, provided for, and to direct the raising of such sums as may be necessary to defray the same ;

Fourth—To appropriate funds to aid in the construction of bridges and roads in any part of the County, whenever a majority of the whole Board may deem it proper and expedient ;

Fifth—To perform all other duties not inconsistent with this Act, which may be required of or enjoined on them by law.

SEC. 4. A majority of the Supervisors of any County shall constitute a quorum for the transaction of business ; and all questions which shall arise shall be determined by a majority of the members present, except in cases otherwise provided, and all their meetings shall be open to the public.

SEC. 5 The chairman of the Board of Supervisors shall have power to administer oaths to any persons, concerning any matter submitted to the Board, or connected with their powers and duties.

SEC. 6. The Register of Deeds shall be Clerk of the Board of County Supervisors, and whose general duty shall be :

First—To record in a book for that purpose all the proceedings of the Board ;

Second—To make regular entries of all the resolutions or decisions on all questions concerning the raising or payment of moneys, or for regulating affairs under their control ;

Third—To record the vote of the members on any question submitted to the Board, if required by any member, and to file and preserve all accounts voted upon by the Board.

SEC. 7. The Clerk shall receive a compensation of two dollars per day for his services, during the session of said Board.

SEC. 8. The books, records and accounts of the Board shall be deposited with the Clerk, and shall be open without reward to the examination of any inhabitant of the County.

SEC. 9. It shall be the duty of the Clerk to designate in every account the sum audited and allowed on such account by the Board, and the charges for which the same was allowed ; he shall deliver to any person who may demand it a copy of any account on file in his office, on receiving from such person ten cents for each hundred words contained in such copy.

SEC. 10. It shall be the duty of the several Boards to cause to be built in their respective Counties a Court House and Jail, or repair the same when two-thirds of the whole Board shall deem it expedient, at the expense of such County.

SEC. 11. It shall be the duty of the Board of Supervisors to take charge of the poor of their respective Counties, and the Overseers of the Poor of the several towns shall be accountable to, and their compensation shall be audited by the Board and paid by the County.

SEC. 12. Each member of the Board of County Supervisors shall be allowed a compensation for his services in attending the meetings of the Board, or attending to any other business for the benefit of the County, at the rate of two dollars per day, and mileage at the rate of ten cents per mile, to be audited by the Board and paid by the County.

Sec. 13. If any Supervisors shall wilfully refuse or neglect to perform any of the duties required of him by law as a member of the Board, he shall, for every such offence, forfeit the sum of ten dollars.

ARTICLE VII.

SECTION 1. Every person elected or appointed to the office of County Treasurer, shall, within ten days after he is notified of his election or appointment, file in the office of the Register of Deeds a written notice of his acceptance of the office. It shall then be his duty to receive all moneys belonging to the County, from whatever source they may be derived, and all moneys belonging to the State, which are directed by law to be paid to him, and to pay and apply such moneys in the manner required by law. He shall keep a just and true account of all moneys received by him, in a book for that purpose.

Sec. 2. The County Treasurer shall have the same power to collect the taxes charged against the lands or town lots of delinquents or non-residents, and to make a sale thereof, as is now vested in the Sheriff, or Collector, or Register of Deeds under the laws of this State, and shall account for and pay over the State tax in like manner, and at the same time that the County Collectors or Register of Deeds are required to pay over said tax, and he shall within twenty days after having completed the collection of the delinquent tax, deposit the assessment rolls or tax books returned by the Town Collectors, in the office of the County Clerk.

Sec. 3. At the annual meeting of the County Board of Supervisors, or at such other times as they shall direct, the County Treasurer shall exhibit to them all his books, and accounts and all vouchers relating to the same, to be credited or allowed.

Sec. 4. Upon the death, resignation or removal from office of any County Treasurer, all the books and papers belonging to his office, shall be delivered to his successor, on oath, that all has been so delivered, or in case of his death, on the oath of his executors or administrators. In case such Treasurer shall have left the County, any one having charge of the books or papers belonging to said office shall deliver them up, and on oath, if required. And if any person whose duty it is to deliver up said books and papers as aforesaid, shall neglect or refuse to do so when lawfully required, shall forfeit to the use of said County the sum of one thousand dollars, or be imprisoned in the county jail till such delivery is made.

Sec. 5. The County Treasurer shall be allowed two per cent on the State tax received and paid into the State treasury, and shall be allowed *one per cent. for receiving the county tax, and one per cent. for paying out the same*, except that he shall not be allowed any commission for paying over to his successor.

Sec. 6. Whenever any County Treasurer shall fail or refuse to pay over the county revenue, he shall be subject to the penalty named in Section seventeen, in Article one of this Act.

ARTICLE VIII.

Sec. 1. Every person shall be assessed in the town where he resides

for all lands owned by him in such town, land owned by a person residing in a town where the same is situated, but occupied by another person, may be assessed to the owner or occupant, at the election of the Assessor. All lands owned by any person which are not situated in the town where such owner may reside, shall be taxed as non-resident, as hereinafter provided.

SEC. 2. Every person shall be assessed in the town where he resides, where the assessment is made, for all personal estate owned by him, including all such personal estate in his possession or under his control as Trustee, Guardian, Executor or Administrator, and in no case shall property held under either of these trusts, be assessed to any other person.

SEC. 3. The real estate of all incorporated companies liable to taxation, shall be assessed in the town where the same shall lie, in the same manner as the real estate of individuals. All the capital stock of any incorporated company liable to taxation, shall be assessed in the town where the principal office of said company is located or business transacted. In cases of toll bridges, the company owning such bridge shall be assessed in the town where the tolls are collected. The horses and stages of stage companies shall be taxed in the town where they are usually kept.

ARTICLE IX.

SEC. 1. It shall be the duty of the Clerk of the County Board in each county, to procure or prepare in conformity with the instructions he may from time to time receive from the State Auditor, blanks or books properly ruled, with suitable heading, for the use of the Assessors of the several towns in his county, a suitable number of which shall always be ready for the Assessors throughout the county, and each Assessor shall be supplied with the same before the first day of June in each year. The expense of purchasing the same shall be audited by the County Board and paid by the county. He shall also present each Assessor with a list of all taxable lands within their respective towns that have not been before furnished.

SEC. 2. Between the first days of June and July in each year, the Assessor shall proceed to ascertain, by diligent inquiry, the names of all the taxable inhabitants in his town, and also the taxable property, real or personal, within the same, and he shall set down in separate columns as headed, the number or quantity and value of each article or taxable property, according to the best of his information and judgment.

SEC. 3. The Assessor shall complete the assessment on or before the first Tuesday in July in each year, and shall on that day meet with the Town Clerk and Chairman of Supervisors at the office of the Town Clerk, and on the application of any person aggrieved, they shall review the assessment, and if the Board, or a majority of them, think it advisable, they may reduce the assessment of such person, and in such case the Assessor shall correct his list.

SEC. 4. After the assessment roll is corrected, according to Section Three of this Article, the Assessor shall attach thereto and sign a certificate in the following form :

"I hereby certify, that I have set down in the above assessment roll,

all the real and personal estate situated in the town (or district, as the case may be,) according to my best information, and that I have estimated the true value thereof, according to the best of my judgment and belief."

SEC. 5. The Assessors, in the execution of their duties, shall use forms and pursue the instructions which shall from time to time be transmitted to them by the State Auditor or Clerk of the County Board.

SEC. 6. In assessing lands and town lots, the Assessor shall assess each lot and each section, and so far as practicable, each government subdivision of a section by itself, and shall return the assessment roll, certified, to the Clerk of the County Supervisors, on or before the first day of September in each year.

SEC. 7. The Clerk, upon the receipt of the several assessment rolls, shall carefully compare the same with the list of taxable lands on file in his office, correcting all errors that he may discover, and add to the roll of the proper town the name of the purchaser and the description of all such lands as have been omitted by the Assessor, which are liable to taxation. He shall then make a fair copy of the several assessment rolls; which copy, with the original, shall be laid before the County Board at their annual meeting in each year; for which service the Clerk shall be allowed three cents for each tract of land and one cent for each person's name, and valuation of personal property contained in said rolls.

SEC. 8. If any assessor shall wilfully neglect or refuse to perform any of the duties required of him by this Act, he shall forfeit to the county the sum of twenty-five dollars.

ARTICLE X.

SEC. 1. The Board of Supervisors of each county, at their annual meeting, shall examine the assessment rolls of the several towns in their county, for the purpose of ascertaining whether the valuations in one town or district, bear a just relation to all the towns or districts in the county, and they may increase or diminish the aggregate valuation of real estate in any town or district, by adding or deducting such sums as may, in their opinion, be necessary to produce a just relation between all the valuations of real estate in the county; but they shall in no instance reduce the aggregate valuations of all the towns and districts below the aggregate valuation thereof as made by the Assessor. They may make such alterations in the descriptions of lands of non-residents as they shall deem necessary, and they shall assess the value of all such lands as have been omitted by the Assessor, and listed by the Clerk, and cause the same to be placed opposite the description of said lands in a column for that purpose.

SEC. 2. They shall, at their annual meeting, fix upon a certain rate on the hundred dollars, to be levied upon the taxable property, both real and personal, in their respective counties, for county purposes, which they shall cause to be entered on their record. They shall carefully compare the copy made by the clerk, with the original assessment roll; and when so compared and corrected, they shall cause the taxes to be extended on the copy. They shall also cause to be indorsed on the original assessment roll the amount per cent. levied on each hundred dollars of valua-

tion, as taxes thereon, under the hand of their chairman, attested by the clerk and the seal of the county; which roll shall remain in the county clerk's office until the month of March thereafter. The town clerk shall call on the county clerk during the month of March in each year for said roll of the previous year of their respective towns, which rolls they shall file in their respective offices for the use of the town.

Sec. 3 They shall cause to be estimated and set down in a separate column for that purpose, in the copied assessment roll opposite the several sums set down as valuations of real and personal estate, the respective sums in dollars and cents, to be paid as a tax thereon. They shall also cause to be added up and set down, the aggregate valuation of the real and personal estate, in the several towns and districts as corrected by them, and the county clerk shall transmit to the State Auditor, by mail, a certificate of such aggregate valuation showing separately the aggregate valuation of real and personal estate, and the amount of State and county tax.

Sec. 4. The board of county supervisors shall cause the copied and corrected assessment roll of each town or district in their respective counties, with the taxes extended thereon, to be delivered to the Collector of such town or district on or before the fifteenth day of November in each year.

Sec. 5. To each assessment roll so delivered to a collector, a warrant under the hand and seal of the chairman of the board of Supervisors, attested by the county clerk shall be annexed, commanding such collector to collect from the several persons named in the assessment roll, the several sums mentioned in the last column of such roll opposite their respective names. The warrant delivered to the Collector of a town shall direct the collector, out of the moneys to be collected, after deducting the compensation which he may legally be entitled to, which compensation shall be three per cent. on the hundred dollars of tax, to pay over to the chairman of the supervisors, the amount of tax collected for the support of highways and bridges, and to the county treasurer, the State and county tax collected by them. The county treasurer shall pay over to the proper officers the amount of tax collected by them on delinquent and non-resident's estate.

Sec. 6. In all cases the warrant shall authorize the Collector, in case any person named in such assessment roll shall neglect or refuse to pay his tax, to levy the same by distress and sale of the goods and chattels of such person, and it shall require payment therein specified to be made by such collector before the fifteenth day of February next ensuing, in gold or silver coin.

Sec. 7. The Chairman of the Board of Supervisors and Clerk, as soon as the assessment rolls have been delivered to the several Collectors, with such warrant annexed, shall transmit under their hands and seals to the Treasurer of the county an account thereof, stating the names of the several Collectors, the amount they are respectively to collect, the purposes for which the same are to be collected, and the persons to whom, and the times when the same are to be paid, and the County Treasurer on receiving such accounts, shall charge to such Collector the sums to be collected by him.

ARTICLE XI.

SEC. 1. Every Collector on receiving the tax list and warrant, shall proceed to collect the taxes therein named, and for that purpose shall call at least once on the person taxed, or at his or her place of residence, and demand payment of the taxes charged to him on his property. In case any person shall refuse or neglect to pay the tax imposed on him, the Collector shall levy the same by distress and sale of goods and chattels of the persons who ought to pay the same.

SEC. 2. The Collector shall give public notice of the time and place of sale, and of the property to be sold, at least ten days previous to the sale, by advertisement, to be posted up in at least three public places in the town where such sale is to be made. The sale shall be by public auction.

SEC. 3. If the property distrained shall be sold for more than the amount of taxes, the surplus shall be returned to the person in whose possession such property was when the distress was made.

SEC. 4. In case any person upon whom any tax shall be assessed, under the provisions of this Act, in any town or district, shall have removed out of such town or district, after such assessment and before payment of such tax, it shall be lawful for the Collector of the town where such tax was assessed, to levy and collect such tax of the goods and chattels of the person assessed, in any town or district in this State to which such person may have removed or in which he may reside.

SEC. 5. Every Collector shall pay over within one week after the time mentioned in his warrant for paying the moneys directed to be paid to the town officer of his town, and to the County Treasurer, the sums required in such warrant to be paid to them respectively, retaining the compensation to which he may be legally entitled. The town officers to whom any moneys shall be paid, shall deliver to the Collector duplicate receipts therefore, one of which shall be filed by the Collector with the County Treasurer, which shall be to the credit of the Collector, and no other evidence of such payment shall be required by the Treasurer.

SEC. 6. If any of the taxes entered in his tax bill shall remain unpaid and the Collector shall not be able to collect the same in the time required by his warrant, he shall then deliver to the County Treasurer his tax book, and a list of such taxes due and unpaid, and on making oath before the County Treasurer, or in his absence, before a Justice of the Peace, that the sums named in said list remain unpaid, and that he has not, upon diligent enquiry, been able to find any goods or chattels belonging to the persons liable to pay such taxes, whereon he could levy the same, he shall be credited by the Treasurer the amount thereof, and the Treasurer shall give the Collector a receipt therefor.

SEC. 7. If any person chosen or appointed to the office of Collector of any town or district shall refuse to serve or shall die or resign, or the office becomes vacated in any other way, before he shall have entered on or completed the duties of his office, or shall be in any way disabled from completing the same, the Chairman of Supervisors and Justices of such town or district, or any two of them, shall forthwith appoint a Collector for the remainder of the year, who shall be subject to like penalties and have the same powers and compensation as the Collector in whose place he was appointed, and the Town Clerk shall forthwith give

notice of such appointment to the County Treasurer. But such appointment shall not relieve the former Collector from any liability incurred by him.

SEC. 8. If any warrant shall have been issued as by law provided, prior to any appointment under the last section, the original warrant, if it can be obtained, shall be delivered to the Collector so appointed, and shall be considered as giving him the same powers as if originally issued to him. But if such warrant cannot be obtained, a new one shall be made out in the same manner as the original was, and upon every such appointment, the Chairman of the Supervisors of such town may extend the time for collection, not exceeding thirty days, if he shall think it necessary, of which extension he shall forthwith give notice to the County Treasurer. The Collector so appointed shall keep an account of all collections made by the former Collector, so far as he can ascertain the same, and when any one shall present a receipt for taxes paid to the former Collector, he shall mark against the amount of taxes so paid, to whom paid, and the time when paid.

SEC. 9. If any Collector shall refuse or neglect to pay over the sums required by his warrant to the proper person, or account for the same as unpaid, the County Treasurer shall, within twenty days after the time when such payments ought to have been made, issue a warrant under his hand and seal, directed to the Sheriff of the county, commanding him to levy such sums as shall remain unpaid and unaccounted for by such Collector, of the goods and chattels, lands and tenements of such Collector, and pay the same to the County Treasurer, and to return such warrant within forty days after the date thereof; which warrant the Treasurer shall immediately deliver to the Sheriff of the County.

SEC. 10. The Sheriff to whom such warrant is directed shall immediately cause the same to be executed, and shall make return thereof to the Treasurer, within the time specified, and shall pay to him the money received in virtue thereof, deducting therefrom as his fees, the same compensation as the Collector would have been entitled to retain. Such part of the moneys, if any, as ought to have been paid by the Collector, to the town officers, shall be paid by the Treasurer to the officers to whom the Collector was directed to pay the same, but if the whole amount of moneys due from the Collector, shall not be collected in such warrant, the County Treasurer shall first retain the amount which ought to have been paid to him before making payment to the town officers.

SEC. 11. If the whole sum due from said Collector shall be collected, the Sheriff shall so state in his return; but if part only, or if no part of such sum shall be collected, the Sheriff shall state in his return, the amount levied, if any, exclusive of his fees, and shall also certify that such Collector has no goods or chattels, lands, or tenements in his county, from which the moneys, or the residue thereof, as the case may be, could be levied, and in either case the Treasurer shall immediately give notice to the Chairman of the Supervisors of the town or district of the amount due from such Collector, and the Chairman shall immediately proceed to put in force against such Collector, the penalty named in Section seventeen of Article one of this Act.

SEC. 12. If any Sheriff shall neglect to return any such warrant, or to pay the money collected thereon, within the time limited for the return

of said warrant, or shall make any false return thereon, the County Treasurer shall forthwith proceed to collect the whole sum directed to be levied by such warrant, by a proper suit therefor; and he may proceed in the first instance by a writ of attachment against the goods and chattels, lands and tenements, rights and credits of such Sheriff, and the same proceeding may be had thereon in any proper Court as provided by law in ordinary cases of attachment. In case the Treasurer shall fail to collect such moneys by suit or attachment, as is provided in the next preceding Section, he shall proceed to enforce the penalty provided for such default in Section seventeen of Article one of this Act.

Sec. 13. Upon the settlement of the amount of taxes directed to be collected by any Collector in any of the towns or districts of this State, the County Treasurer shall give to such Collector a certificate of the settlement, which shall be his discharge in full.

ARTICLE XII.

Sec. 1. The Supervisors in the several towns in this State shall have the care and superintendence of Roads and Bridges therein; and it shall be their duty to give directions for the repairing of the roads and bridges in their respective towns; to regulate the roads already laid out, and to alter such of them as they or a majority of them shall deem proper, as hereinafter provided; to cause the roads and the bridges which are or may be erected over streams intersecting roads to be kept in repair; to divide their respective towns into so many road districts as they shall deem convenient, by writing, under their hands, to be lodged with the Town Clerk, and by him to be entered in the town records—such division to be made annually if they shall think it necessary, and in all cases to be made at least ten days before the annual town-meeting; to assign to each of the said road districts such of the inhabitants liable to work on highways as they shall think proper, having such regard to proximity of residence as may be, and to require the Overseers of Highways, from time to time, as often as they shall deem necessary, to warn all persons liable to work on roads to come and work thereon, with such tools, carriages, cattle or teams as the said Overseers or either of them shall direct.

Sec. 2. The Supervisors of each town shall render to the Board of Town Auditors, at their annual meeting for auditing the accounts of town officers, an account in writing, stating the labor assessed and performed in such town, the sums received by such Supervisors for fines and commutations, and all other moneys received under this Act; a statement of the improvements necessary to be made on the roads and bridges, and an estimate of the probable expense of making such improvements, beyond what the labor to be assessed in that year and the road-tax will accomplish; also, a statement in writing of all expenses and damages in consequence of laying out, altering or discontinuing roads.

Sec. 3. It shall be the duty of Overseers of Highways in each town to repair and keep in order the roads within their several districts for which they shall have been elected; to warn all persons from whom labor is due, to work on the highways, at such times and places within their several districts as they may think proper; to collect all fines and

commutation money, and to execute all lawful orders of the Supervisors; and to deliver to the Town Clerk, within sixteen days after their election or appointment, a list subscribed by such Overseer, of the names of all the inhabitants in his road district who are liable to work on the highways.

SEC. 4. If any person chosen or appointed to the office of the Overseer of Highways shall refuse to serve, or if his office shall become vacant, the Supervisors of the town shall, by warrant under their hands, appoint some other person in his stead; and the Overseer so appointed shall have the same powers, be subject to the same orders, and liable to the same penalties as Overseers chosen at the town meeting.

SEC. 5. The Supervisors making the appointment shall cause such warrant to be forthwith filed in the office of the Town Clerk, who shall give notice to the person appointed, as in other cases.

SEC. 6. Every Overseer of Highways who shall refuse or neglect to perform any of the duties of this Act, or which may be lawfully required of him by the Trustees of his town, shall, for every such refusal or neglect, forfeit the sum of ten dollars, to be sued for by the chairman of the Supervisors of the town, and when recovered to be applied by him in making and improving the roads and highways therein.

SEC. 7. The Supervisors of each town shall meet at the Town Clerk's office within eighteen days after they shall be chosen, on such day as they shall agree upon, and afterwards at such other times and places as they shall think proper.

SEC. 8. The Town Clerk shall deliver the lists filed by the Overseers to the Supervisors of the town, who shall proceed to ascertain, estimate and assess the highway labor and road tax to be performed and paid in their town the next ensuing year.

SEC. 9. Every male inhabitant being above twenty-one years and under the age of fifty, (excepting paupers, idiots, lunatics, and such others as are exempt by law), shall be assessed at least two days in each year. The Supervisors shall assess a road tax on all real estate liable to taxation of the town, to any amount they may deem necessary, not exceeding fifty cents on each one hundred dollars of value, as valued on the assessment roll of the preceding year. They shall affix the name of each person named in the lists so furnished by the Overseers, the number of days assessed to each person for highway labor, and also a description of each tract of land and the name of the owner, if known, with the valuation thereof as taken from assessment roll of the previous year, and the amount of road tax assessed thereon in a separate column. The lists so prepared shall be signed by the Supervisors and deposited with the Town Clerk, to be filed in his office.

SEC. 10. The Supervisors shall direct the Town Clerk to make a copy of each list, shall sign such copies, after which they shall cause the several copies to be delivered to the respective Overseers of Highways of the several districts in which the highway labor is assessed. One copy for each Overseer shall contain the name and number of days assessed to each person, the other the land road tax.

SEC. 11. The names of persons left out of such list, and of new inhabitants, shall from time to time be added to the several lists, and they shall be rated by the Overseers in the same proportion, to work on the highways, as others rated by the Supervisors on such lists.

ARTICLE XIII.

SECTION 1. It shall be the duty of Overseers of Highways to give at least three days notice to all persons assessed to work on highways, and living within the limits of their respective districts, of the time and place, when and where they are to appear for that purpose, and with what implements; but no person being a resident of the town shall be required to work on any highway other than in the district in which he resides.

SEC. 2. Every person liable to work on the highways, shall work the whole number of days for which he shall have been assessed; but every such person, other than Overseers of Highways, may elect to commute for the same, or for some part thereof, at the rate of one dollar and fifty cents per day; in which case such commutation money shall be paid to the Overseers of Highways of the district in which the person commuting shall reside, to be applied and expended by the Overseer in the improvement of the roads and bridges in the same district.

SEC. 3. Every person intending to commute for his assessment, or any part thereof, shall, within twenty-four hours after he shall be notified to appear and work on the highways, pay the commutation money for the work required of him by such notice, and the commutation shall not be considered as made until such money be paid.

SEC. 4. Every Overseer of Highways shall have power to require a team or cart, wagon or plow, with a pair of horses or oxen, and a man to manage them, from any person having the same within his district, who shall have been assessed two days or more, and who shall not have commuted his assessment, the person furnishing the same upon such requisition shall be credited for two days for each day's service therewith.

SEC. 5. Every person assessed to work on the highways and warned to work, may appear in person, or by an able bodied man as a substitute, and the person or substitute so appearing shall actually work ten hours in each day, under a penalty of fifteen cents for every hour such person or substitute shall be in default, to be imposed as a fine on the person assessed.

SEC. 6. Every person so assessed and duly notified, who shall not commute, and who shall refuse or neglect to appear as above provided, shall forfeit for every day's refusal or neglect the sum of two dollars. If he was required to furnish a team, carriage, man, or implements, and shall refuse or neglect to comply, he shall be fined as follows:

For wholly omitting to comply such requisition, four dollars for each day.

For omitting to furnish a cart, wagon or plow, one dollar for each day.

For omitting to furnish a pair of horses or oxen, one dollar and fifty cents for each day.

For omitting to furnish a man to manage the team, one dollar and fifty cents for each day.

SEC. 7. It shall be the duty of every Overseer of Highways, within six days after any person so assessed and notified, shall be guilty of any refusal, or neglect for which a penalty or fine, is prescribed in this Act, unless a satisfactory excuse shall be rendered to him for such refusal or neglect, to make complaint to one of the Justices of the Peace of the town.

SEC. 8. The Justice to whom such complaint shall be made, shall forthwith issue a summons, direct to any constable of the town, requiring him to summon such delinquent to appear forthwith before such Justice, at some place to be specified in the summons, to show cause why he should not be fined according to law for such refusal or neglect, which summons shall be served personally, or by leaving copy at his abode.

SEC. 9. If upon the return of such summons, no sufficient cause shall be shown to the contrary, the Justice shall impose a fine as is provided in this Act for the offense complained of, and shall forthwith issue a warrant, under his hand, directed to any constable of the town where such delinquent shall reside, commanding him to levy such fine, with the costs of proceedings, of the goods and chattels of such delinquent.

SEC. 10. The constable to whom such warrant shall be directed, shall forthwith collect the moneys therein mentioned. He shall pay the fine, when collected, to the Justice who issued the warrant, who is hereby required to pay the same to the Overseer who entered the complaint, to be by him expended in improving the roads and bridges in the district over which he is overseer.

SEC. 11. Every penalty collected for the neglect or refusal to appear and work on the highways, shall be set off against his assessment upon which it was founded, estimating each two dollars collected as a satisfaction for one days work.

SEC. 12. The acceptance by an Overseer of any excuse for refusal or neglect, shall not, in any case, exempt the person excused from commuting for, or working the whole number of days for which he shall have been assessed during the year.

SEC. 13. Every Overseer of Highways shall be entitled to one dollar and fifty cents per day, to be paid out of fines and commutation money, for every day he is necessarily employed in the execution of his duties as Overseer, beyond the amount of his own highway labor and tax—the number of days to be accounted to, and audited by the Supervisor of the town. When there are no funds from fines or commutations, the Supervisors may pay the Overseers out of other funds in their hands.

SEC. 14. It shall be the duty of the Overseer of Highways to warn all residents of his district against whom a land road tax is assessed, giving them three days notice to work out the same on the highways, and he shall receive such tax in labor from every able bodied man, or his substitute, at the rate of one dollar per day, and any person or his agent may pay such tax in road labor at the rate of one dollar per day, or any person may pay such tax in money if he elect to do so.

SEC. 15. It shall be the duty of the Overseer of Highways, when such land tax has been paid, either in money or labor, to write the word "paid" distinctly against each name or tract in his list on which the same has been paid.

SEC. 16. Every Overseer of Highways shall deliver to the Chairman of the Supervisors of his town, at least five days previous to the annual meeting of the Supervisors, a list furnished by the Supervisors, containing the land road tax, with his certificate thereon, that on all tracts of land in said list, opposite which the word "paid" is not written, such tax is due and remains unpaid, according to the best of his knowledge and belief.

SEC. 17. If any Overseer shall refuse or neglect to deliver such list with his certificate, as provided in the last section, he shall, for every such offence, forfeit the sum of five dollars, and also the amount of tax remaining unpaid, to be recovered by the Supervisors and applied by them in improving the bridges and roads of such town.

SEC. 18. It shall be the duty of the Supervisors of such town, to cause the amount of such arrearages of road tax to be levied on the lands so returned, and to order the same when collected, to be applied to the construction or repair of roads and bridges.

SEC. 19. It shall be the duty of every Overseer of Highways, to have at least three-fourths of the road labor assessed in his district, worked out or actually expended on the highways previous to the first day of October in each year.

SEC. 20. Every Overseer of Highways shall, on the second Tuesday next preceding the time of holding the annual town meeting in his town, within the year for which he is elected or appointed, render to one of the Supervisors of the town, an account in writing, containing:

First—The names of all the persons assessed to work on the highways in the district of which he is overseer.

Second. The names of all those who have actually worked on the highways, with the number of days they have worked.

Third. The names of all those who have been fined and the sums in which they have been fined.

Fourth. The names of all those who have commuted and the manner in which the moneys arising from fines and commutations, have been expended by him.

SEC. 21. Every such overseer shall also then and there pay over to Supervisors all moneys remaining in his hands unexpended, to be applied by the Supervisors in making and improving the roads and bridges in the town.

SEC. 22. If any Overseer shall refuse or neglect to render such account or if having rendered the same, he shall refuse or neglect to pay any balance which may then be due from him, he shall for every such offence, forfeit the sum of five dollars, to be recovered with the balance of the moneys remaining in his hands, by the Supervisors of the town and applied to the making or improving of roads and bridges in such town.

ARTICLE XIV.

SECTION. 1. The Supervisors of the town may alter or discontinue any road, or lay out any new road, when petitioned by any number of legal voters, not less than twelve, residing within three miles of the road so to be altered, discontinued, or laid out. Said petition shall set forth in writing, a description of the road and what part thereof is to be altered or discontinued; and if for a new road, the names of the owners of the land, if known, over which the road is to pass, the point at which it is to commence, its general course, and the point near which it is to terminate.

SEC. 2. Whenever any number of legal voters determine to petition the Supervisors for the alteration or discontinuance of any road, or laying out of any new road, they shall cause a copy of their petition to be

posted up in three of the most public places of the town, twenty days before any action shall be had in relation thereto.

SEC. 3. Whenever the Supervisors shall receive a petition in compliance with the two preceding sections, they, or a majority of them, shall, within ten days after the expiration of the twenty days named in Section Two, personally examine the proposed alteration, discontinuance, or route for the new road proposed, and shall hear any reasons that may be offered for or against altering, discontinuing, or laying out the same. If they shall consider such alteration, discontinuance, or laying out, necessary and proper, and that the public interest will be promoted thereby, they shall grant the prayer of the petitioners as hereinafter provided.

SEC. 4. Whenever the Supervisors shall determine to lay out any new road, or alter any old one, they shall cause a survey to be made by a competent surveyor, who shall make a report to them of such survey, accompanied with a plat, particularly describing the route by metes and bounds, courses and distances; they shall incorporate such report and survey, accompanied with a plat in an order to be signed by them, declaring such road, so altered or laid out, to be a public highway, which order, together with the petition, shall be deposited with the Town Clerk, who shall note the time of filing the same. In case the Supervisors shall determine not to alter, discontinue, or lay out any road in accordance with any petition to them presented, they shall note the fact on the back of such petition, and deposit it with the Town Clerk, who shall note the time of filing the same.

SEC. 5. It shall be the duty of the Town Clerk, whenever any order of the Supervisors for laying out, altering or discontinuing a road shall be received by him, to carefully file the same, and the time hereinafter limited for appealing from such order, shall be computed from the time of filing the same; but the Town Clerk shall not record such order until a final decision is made, and not then, unless such order is confirmed.

SEC. 6. The damages sustained by reason of laying out, or opening, or altering any road, may be ascertained by the agreement of the owners and the Supervisors, and unless such agreement be made, or the owners shall, in writing, release all claim to damages, the same shall be assessed in the manner hereinafter prescribed before such road shall be opened or worked, or used. Every agreement and release shall be filed in the Town Clerk's office, and shall forever preclude such owners of such lands from all further claim for such damages. In case the Supervisors and the owners of land claiming damages cannot agree, it shall be the duty of the Supervisors to assess the damages at what they may deem just and right to each individual claimant with whom they cannot agree, and deposit a statement of the amount of damages so assessed to each individual, with the Town Clerk, who shall note the time of filing the same. It shall be the duty of the Supervisors, in all cases of assessing damages, to estimate the advantages and benefits the new road, or alteration of an old one will confer on the claimants for the same, as well as the disadvantages.

SEC. 7. Any person or persons, being owners of or agents for any tract of land over which any highway, altered, discontinued, or laid out, shall run, feeling themselves aggrieved by any order made by the Supervisors, may appeal from the same at any time within thirty days after the

filing of such order in the Town Clerk's office. Such appeal shall note the time such order was filed, and shall be made to any three members of the Board of County Supervisors, neither of whom shall be a resident of the town in which such highway is situated. All persons who wish to make an appeal from such order, shall act in concert and make their appeal to the same three Supervisors.

SEC. 8. Every such appeal shall be in writing, addressed to the Supervisors, and signed by the party or parties appealing. It shall briefly state the ground on which it is made, and whether it is brought in relation to damages assessed by the Supervisors, or in relation to the alteration, discontinuance or laying out of the road, or whether it is brought to reverse entirely the determination of the Supervisors, or only to reverse a part thereof; and in the latter case it shall specify what part. The appeal shall be left with one of the three County Supervisors, by the person or persons appealing, and such person or persons shall also leave a notice of such appeal to the other County Supervisors to whom the appeal is made.

SEC. 9. It shall be the duty of the Supervisors to whom the appeal is made, as soon as may be convenient after the expiration of thirty days from the filing of the order in the Town Clerk's office, from which the appeal is made, to agree on a time when and where they will meet to consider the same; which shall be at some place deemed convenient at or near the road to be examined.

SEC. 10. The person or persons making the appeal shall cause a notice in writing, of the time and place agreed on by the three Commissioners when and where they will meet, to be served on each of the Town Supervisors from whose order they appealed, and also on at least three of the petitioners who petitioned in relation to such road; which notice shall be served at least eight days before the time named therein, by delivering one to each Town Supervisor, or leaving one at each of their dwellings, and in like manner shall notice be served on each of the three petitioners.

SEC. 11. It shall be the duty of the County Supervisors to convene at the time and place mentioned in the notice, and to hear the proofs and allegations of the parties. They shall have power to issue process to compel the attendance of witnesses, and may adjourn from time to time, as may be necessary. Their decision, or that of any two of them, shall embrace the whole matter in controversy. They shall first consider the propriety and expediency of locating, altering or discontinuing the road; secondly, the subject of damages, if such subject was embraced in the appeal under which they are acting, and they shall fix on the amount of damages which, in their judgment, is right and just to be paid to each person claiming, but no person shall be entitled to a re-assessment of damages unless his or her name appears in the appeal in reference to that subject.

SEC. 12. Every such Supervisor shall be entitled to receive three dollars for each day employed in hearing and deciding such appeal, to be paid by the party appealing, when the determination of the Town Supervisors is sustained, but if reversed to be paid by the town.

SEC. 13. Upon the refusal of the Town Supervisors to alter, discontinue or lay out any new road petitioned for as provided in Section one of

this Article, any one of the petitioners may appeal from such determination, in the same manner and subject to the same provisions and restrictions as relates to persons who feel themselves aggrieved by a determination of the Supervisors to alter, discontinue or lay out a new road.

SEC. 14. When an appeal shall have been made from the determination of the Town Supervisors, refusing to lay out, alter, or discontinue a road and the County Supervisors shall reverse such determination, such County Supervisors shall alter, discontinue or lay out the road applied for, as the case may be, and in doing so shall proceed in the same manner in which Supervisors are directed to proceed in like cases. Such roads shall be opened by the Supervisors of the town, in the same manner as if laid out by themselves.

SEC. 15. In case any one of the County Supervisors to whom such application shall have been made shall become unable to attend before the determination of such appeal, it shall be the duty of the Supervisors named therein to select another of the Supervisors of the county, who shall act with them in all subsequent proceedings in the same manner as if he had been originally named in the appeal. In case the term of office of any County Supervisor shall expire before the determination of such appeal, he shall continue to act in the premises the same as if he had been re-elected.

SEC. 16. The amount of damages as finally settled by the three County Supervisors, or as agreed on by the Town Supervisors together with all charges of officers and other persons employed in laying out or discontinuing any road, shall be rendered by the Town Supervisors to the Board of Town Auditors, with the amount of damages and charges due each individual, which accounts shall be audited by said Board, certified to and deposited with the Town Clerk. The Town Clerk shall make out the aggregate amount of such damages and charges, with his certificate thereto attached, and deliver the same to the chairman of Supervisors of the town previous to the annual meeting of the Board of County Supervisors.

SEC. 17. After a final decision by any three Supervisors to whom any road difficulty has been appealed, if in the opinion of the Town Supervisors, Town Clerk and Justices of the Peace, or any four of them, the damages are manifestly too high, and that in providing for the payment thereof an oppressive tax will have to be levied on the property of said town, they may petition the Board of County Supervisors, at any meeting of said Board held within six months after such decision, for relief either from the whole or part of the damages. The Board shall hear the reasons for and against granting such relief, and if a majority of them shall be of opinion that the town should be relieved from the whole amount of damages, then and in that case the opening of said road shall be postponed until the damages, or a major part thereof, are in some other way provided for than by levying a tax on the property of the town.

SEC. 18. Whenever the Supervisors of any town shall disagree with the Supervisors of any other town of the same county or of another county, relating to the laying out of a new road, or the alteration of an old road, which shall extend into both of such towns, the Supervisors of both towns shall meet together at the request of either disagreeing Supervisors and make their decision on the subject of disagreement.

SEC. 19. Whenever the Supervisors of any town receive a petition praying the location of a new road, alteration or discontinuance of an old one, on the line between two towns, such road shall be laid out, altered or discontinued by two or more of the Supervisors of each of said towns, either on such line or as near thereto as the convenience of the ground will admit, and they may so vary the same, either to the one side or the other of such line as they may think proper.

SEC. 20. It shall be the duty of the said Town Supervisors when there may be such highway, to divide it into two or more road districts, in such manner that the labor and expense of opening, working and keeping in repair such highway, through each of the said districts, may be equal, as near as may be, and to allot an equal number of such districts to each of said towns.

SEC. 21. Each district shall be considered as belonging wholly to the town to which it may be allotted for the purpose of opening and improving the road and keeping it in repair, and the Supervisors shall cause such highway and the petition and allotment thereof, to be recorded in the office of the Town Clerk in each of said towns.

SEC. 22. All roads heretofore laid out on the line between any two towns, shall be divided, allotted, recorded, and kept in repair in the manner above directed.

SEC. 23. Whenever the Supervisors shall have laid out any public road through any inclosed, cultivated or improved lands, in conformity with the provisions of this Act, and their decision shall not have been appealed from, they shall give the owner or occupant of the land through which such road shall have been laid, sixty days notice in writing, to remove his fences. If such owner does not remove his fences within sixty days, the Town Supervisors shall cause such fences to be removed, and shall direct the road to be opened and worked.

SEC. 24. If the decision of the Town Supervisors shall have been appealed from, then the sixty days notice shall be given after the decision of the County Supervisors upon such appeal shall have been filed in the office of the Town Clerk of the town.

SEC. 25. The public roads now legally existing are declared the highways of the towns in which they shall lie.

SEC. 26. All public roads to be laid out by the Supervisors of any town shall not be less than four rods wide.

ARTICLE XV.

SEC. 1. Each town acting under this Act shall constitute an election precinct, and the Supervisors shall be the Judges of Elections. The Town Clerk shall cause notices of general elections to be posted up in the same manner as is now required by Sheriffs.

SEC. 2. Each City shall be allowed one member of the Board of County Supervisors from each Ward contained in such city. And the senior Councilman in each Ward shall be such member, unless the city shall elect some other person for that purpose.

SEC. 3. Every town which may contain more than eight hundred inhabitants shall be allowed to send one additional Town Supervisor as a member of the Board of County Supervisors for each additional eight

hundred inhabitants, and for any additional fraction of over four hundred.

SEC. 4. Each town assessor shall in each year assess on the property in his town, as valued on the assessment-rolls for County and State taxes, a sum sufficient to defray all lawful town charges for such year, and shall make a separate tax list for the same, which he shall deliver to the Collector after depositing a copy of the same in the office of the Town Clerk; and the Collector shall collect such town tax at the same time and in the same manner as he collects the State and County tax, and shall pay the same over to the Chairman of Supervisors as soon as collected, and take his receipt therefor.

SEC. 5. All laws now in force applicable to the Board of County Commissioners, shall apply to the County Supervisors' Court as created under the provisions of this Act.

SEC. 6. All acts or parts of acts inconsistent with this Act are hereby repealed.

GEORGE BRADLEY,
Speaker of the House of Representatives.

RICHARD G. MURPHY,
President *pro tem.* of the Senate.

APPROVED—March twentieth, one thousand eight hundred and fifty-eight.

CHAS. L. CHASE, Acting Governor.

SECRETARY'S OFFICE, Minnesota, }
March 20, 1858. }

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

CHAS. L. CHASE, Secretary.