

entitled "An Act to provide for the collection of Territorial taxes in unorganized counties," and an Act passed March first, one thousand eight hundred and fifty-six, entitled "An Act authorizing the collector of taxes to assess real estate and other property in certain cases," and an Act passed January twenty-eighth, one thousand eight hundred and fifty-eight, entitled "An Act to extend the time for the collection of the County, State and Territorial taxes for the year 1857," be and the same are hereby repealed saving and reserving, however, all rights and liabilities that may have accrued or may have been incurred under any or either of the above Acts or parts of Acts hereby repealed.

AMOS COGGSWELL,

Speaker of the House of Representatives.

IGNATIUS DONNELLY,

President of the Senate.

Approved, March ninth, one thousand eight hundred and sixty.

ALEX. RAMSEY.

SECRETARY'S OFFICE, MINNESOTA, }
March 28th, 1860. }

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

J. H. BAKER, Secretary of State.

CHAPTER II.

An Act prescribing the duties of County Auditors.

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

SECTION 1. That there shall be elected hereafter by the qualified electors of each organized county in this State, biennially, at the annual elections, one County Auditor for each county, who shall hold his office for two years from the first Monday of March next succeeding his election, and until his successor is elected and qualified, and shall keep his office at the seat of justice of his county.

Auditor, when elected, term of office

SEC. 2. Each County Auditor, previous to the entering upon the duties of his office, shall give bond with two or more sureties, to the acceptance of the Commissioners of the county, in such penal sum, not less than two thousand dollars nor more than twenty thousand dollars as the said Commissioners may require, payable to the State of Minnesota, and conditioned for the faithful discharge of the duties of his office, and shall also take and subscribe an oath or affirmation, to be endorsed upon the said bond, that he will faithfully and impartially discharge the duties of his office to the best of his skill and ability; which bond so endorsed shall be deposited with the County Treasurer, and by him carefully preserved.

Shall give bond

SEC. 3. If any County Auditor shall fail to make settlement, or fail to pay over all moneys with which he may stand charged, at the time and in the manner prescribed by law, or shall misapply any money which may come into his possession in the discharge of his official duties, it shall be the duty of the County Commissioners to cause suit to be instituted against such Auditor and his sureties, in the District Court of said county, or other court having jurisdiction of such cases.

Suit may be instituted against, by Commissioners

That whenever suit shall have been commenced against any delinquent County Auditor in manner as aforesaid, the Commissioners of such county may at their discretion, remove such Auditor from office, and appoint some person to fill the vacancy thereby created, as heretofore by law provided.

Delinquent Auditors may be removed

SEC. 4. Suit may be instituted in such Board, against the County Auditor and his securities, in the name of the State of Minnesota and for the use of the State, County, or any party or person injured by the misconduct in office of the Auditor, or by the omission of any duty required of him by law.

Suit to be in the name of the State

SEC. 5. If any person elected to the office of County

Failure to give bond creates vacancy
Auditor shall not give bond and take the oath or affirmation as required in the second Section of this Act, on or before the first Monday of March next after his election, the office shall be considered vacant.

Vacancy how filled
Sec. 6. When a vacancy shall happen in the office of County Auditor, either from death, removal out of the county, resignation, failure to give bond, or from any other cause, the County Commissioners of the proper county shall appoint some suitable person to fill such vacancy, and the person so appointed shall give bond, and take and subscribe an oath or affirmation, as required in the second Section of this Act, and shall hold his office until the next annual election to be held in such county, and until his successor shall be elected and qualified.

Commissioners' may appoint in certain cases
Sec. 7. When any County Auditor, having no deputy, shall be unable, by reason of sickness, or from any other cause, to perform the duties of his office, within the time specified by law for their performance, or when both the Auditor and his deputy shall be so disabled by sickness or otherwise, the County Commissioners of the proper county shall appoint some suitable person to do and perform the duties of County Auditor, during such disability, and may require of the person so appointed such bond and security for the faithful discharge of the duties of the appointment, as they shall deem expedient

Auditor's office, who are ineligible
Sec. 8. No Judge of the Supreme Court or of the District Court, or Clerk of either of said courts, County Commissioners, County Surveyor, or County Treasurer, shall be eligible to the office of County Auditor.

May administer oath
Sec. 9. The County Auditors and their deputies are hereby authorized to administer any oath or affirmation rendered necessary to the performance of any of the duties of their respective offices.

Shall be Clerk of Board Commissioners
Sec. 10. The County Auditor shall, by virtue of his office, be Clerk of the Board of County Commissioners of his county and shall keep an accurate record of their corporate proceedings, and shall carefully preserve all the documents, books, records, maps, and other papers, required to be deposited or kept in his office.

Shall deliver to his successor books, &c
Sec. 11. Each County Auditor, on going out of office, shall deliver up to his successor in office all the moneys, books, records, maps, documents, papers, vouchers, and other property in his hands belonging to the county; and in case of the death of any County Auditor, his personal representatives shall, in like manner, deliver up all such books, moneys, records, maps, documents, and other property.

Shall keep account with Treasurer
Sec. 12. The County Auditor shall keep an accurate account current with the Treasurer of his county, and when any person shall deposit with the Auditor any receipt given by the Treasurer for any money paid into the Treasury, the Auditor shall file such receipt in his office, and charge the

Treasurer with the amount thereof.

Sec. 13. No claims against the county shall be paid otherwise than upon the allowance of the County Commissioners upon the warrant of the Chairman of the Board of County Commissioners, attested by the County Auditor, except in those cases in which the amount due is fixed by law, or is authorized to be fixed by some other person or tribunal, in which cases the same shall be paid upon the warrant of the County Auditor, upon the proper certificate of the person or tribunal allowing the same; *Provided*, That no public money shall be disbursed by the County Commissioners, or any of them, but the same shall be disbursed by the County Treasurer, upon the warrant of the Chairman of the Board of County Commissioners, attested by the County Auditor, specifying the name of the party entitled to the same, on what account, and upon whose allowance, if not fixed by law; and all such orders shall be progressively numbered, and the number, date and amount of each, and the name of the person to whom payable, and the purpose for which drawn, shall, at the time of issuing the same, be entered in a book to be kept by the Auditor for that purpose.

shall attest warrants upon the Treasurer

Sec. 14. The County Auditor shall annually, on or before the first Monday of June, make out and deliver to the Assessor a schedule of all lands and town lots within his county which are found from his knowledge, or from the certificate of the Auditor of State to have become subject to taxation, and which have not been appraised for that purpose, directing such Assessor to assess the same, and make return thereof to him on or before the third Monday of July next ensuing.

shall annually deliver to Assessors a schedule of lands

Sec. 15. When an alteration of any list entered on the grand levy may become necessary, by reason of the partition of any tract of land or town lot, the County Auditor, on receiving information thereof, shall transfer to the several parties in partition the portion set apart to him, her or them, particularly describing the parts so transferred; and shall apportion and transfer the valuation of such land or town lot to the several parties in proportion to their respective interest therein, previous to such partition.

shall transfer to parties in partition

Sec. 16. When any County Auditor shall be satisfied that the transfer of any land or town lot, or any part thereof, has become necessary, by reason of a sale thereof, or any part thereof, for taxes, a sale by a Sheriff or other officer, by virtue of an execution, order of court, or decree in chancery, or by reason of a devise or descent, he shall make such transfer; and in such case, if a part only of the tract of land or town lot shall be transferred, the proportion of the valuation to be transferred therewith shall be ascertained by the Assessor, and for that purpose the Auditor shall furnish the Assessor with a list of such lands and town lots, at the time specified in

may make transfer, in case he deems it necessary

the fourteenth Section of this Act for delivering the schedule therein named.

Shall make transfer in certain cases of lands or lots duty of Register in such cases

SEC. 17. When the transfer of any land or town lot, or any part thereof, shall become necessary by reason of a sale or conveyance by deed, and such conveyance shall be for the entire tract or lot, or part thereof, as charged on the duplicate, such transfer shall be made by the County Auditor, upon presentation of such deed by the purchaser or his agent; and in case such conveyance shall be for a less than the whole tract or lot, or part thereof, as charged on the duplicate, said County Auditor shall transfer the same, whenever the seller and purchaser shall agree thereto in writing, signed by them, or personally before the Auditor shall agree upon the amount of valuation to be transferred therewith; but if the seller and purchaser cannot agree as to the amount of valuation to be transferred, the Auditor shall place said portion of land or lot on the list, to be by him made according to the sixteenth Section of this Act; and the value thereof shall be ascertained and returned by the Assessor in the same time and manner of other lands contained in said list. And such Auditor shall indorse on all deeds (purporting to be deeds of unconditional conveyance of real estate,) which may be presented to him for transfer, the evidence in writing, with his signature thereto, of the proper entry of such transfer having been made according to law, in his office, unless the same shall be for lands not entered for taxation on the books of the County Auditor, in which case he shall indorse thereon "not entered for taxation;" and it shall be the duty of each Register of Deeds, before recording such deeds, to require the endorsement to be made as aforesaid, at the expense of the party interested; *Provided*, That if the County Auditor shall be satisfied that the proportion of the valuation so agreed to be transferred is greater than the proportional value of the land or lot to be transferred therewith, and that such agreement was made by collusion of the parties, and with a view fraudulently to evade the payment of any taxes which might be legally assessed on the entire tract or lot, he may refuse to make such transfer; and when any such transfer has already been procured by such fraudulent agreement, the same shall be cancelled by the Auditor, and the land or lot so transferred shall be charged with taxes in the same manner as though such transfer had not been made.

Proviso

Auditor shall ascertain whether all taxes are paid

And the Auditor shall at the same time ascertain whether or not all taxes are paid on the land or real property described in said deed or deeds, and shall enter upon said deed, also over his signature the words "taxes paid," or "taxes not paid," as the case may be, and when the entry "taxes not paid" is so made upon any deed, the Register of Deeds, when such deed is presented for filing, and to be recorded, shall refuse to receive or record the same, and any violation of the

provisions of this Section by the Register of Deeds shall be deemed a misdemeanor, and upon the conviction thereof such party shall be punished by a fine not exceeding one hundred dollars.

Sec. 18. The County Auditor in order to the performance of the duties herein required of him, shall at all reasonable times have a right to examine the records of deeds in his county, free of charge. Auditor may examine records free of charge

Sec. 19. Any County Auditor in the State may in making out his duplicate of taxes, place each town lot in its numerical order, and each separate parcel of land in each and every township according to the numerical order of the section. Duplicate how made out

Sec. 20. The County Auditor shall from time to time correct all errors which he shall discover in his duplicate, either in the name of the person charged with taxes, the description of land or other property, or in the amount of such tax; and when the Auditor is satisfied, after having delivered the duplicate to the County Treasurer for collection, that any tax thereon, or any part thereof has been erroneously or improperly charged, he may give to the person charged therewith a certificate to that effect, to be presented to said Treasurer, who shall deduct the amount from said tax. Auditor shall correct errors

Sec. 21. The County Auditor shall attend at his office on or before the twenty-eighth day of March, and also on or before the tenth day of October, annually, to make settlement with the Treasurer of his county, and ascertain the amount of taxes with which such Treasurer is to stand charged; and the Auditor shall, at each October settlement, take from the duplicate previously put into the hands of the Treasurer for collection, a list of all such taxes as such Treasurer shall have been unable to collect, therein describing the property on which said delinquent taxes are charged, as the same is described on such duplicate, and shall note thereon in a marginal column, the several reasons assigned by such Treasurer why such taxes could not be collected; and such last mentioned list shall be signed by the Treasurer, who shall testify to the correctness thereof, under oath or affirmation, to be administered by the Auditor; and in making such list, the delinquencies of each township shall be kept separate and distinct; and after deducting the amount of taxes so returned delinquent and the collection fees allowed the Treasurer, from the several taxes charged on the duplicate, in a just and ratable proportion, the Treasurer shall be held liable for the balance of such taxes; and the Auditor shall certify in the manner required by law, the balance due to the State, the balance due to the county, the balance due for road purpose, and the balance due to the townships, and shall forthwith record such list of delinquencies in his office. Auditor to make settlement with County Treasurer—Treasurer liable for taxes

Sec. 22. The County Auditor shall open an account with each township, city, incorporated village, special road, or school

Auditor to keep
account with
each township
village and school
district

district, in his county, in which, immediately after his semi-annual settlement with the County Treasurer in each year, he shall credit each township, city, incorporated village, special road district, special school district with the net amount so collected for the use of any such township, village or district; and on application of any township, city, village, road or school treasurer, the Auditor shall give him an order on the County Treasurer for the amount then due to such township, city, village, road or school treasurer, and shall charge them respectively with the amount of such order; *Provided*, That the person so applying for such order shall deposit with the Auditor a certificate from the clerk of the township, city, village, or district, stating that such person is treasurer of such township, city, village or district, duly elected or appointed, and that he has given bond according to law.

Lands sold for de-
linquent taxes

SEC. 23. The County Treasurer or his deputy, shall attend at the Court House or at some other convenient place at the county seat in his county, on the first Monday in June, in conformity with the notice provided in Section forty-seven (47) of this Act and shall then and there, at and after the hour of ten in the forenoon, proceed to offer for sale, separately, each tract of land or town lot contained in the advertisement aforesaid, and on which the taxes and penalty have not been paid; and the person or persons offering at said sale to pay the taxes and penalty charged on such land or lot, for the least quantity thereof, shall be the purchaser or purchasers of such quantity, and the Treasurer shall continue such sale from day to day, until each tract of land or town lot contained in such advertisement and on which the taxes and penalty remain unpaid, shall be sold or offered for sale.

Purchaser shall
pay tax and pen-
alty

SEC. 24. The person or persons purchasing such tract of land, town lot, or any part thereof, shall forthwith pay to the Treasurer the amount of taxes and penalty charged thereon, and in failure so to do the Treasurer shall immediately offer said tract of land or town lot again for sale in the same manner as if no such sale had been made; and the person so failing to make payment shall forfeit and pay a penalty of twenty-five per centum on the amount of said tax and penalty, to be recovered by a civil action in the name of the Treasurer, for the use of the county, before any Justice of the Peace or court having jurisdiction thereof.

Auditor or depu-
ty to attend sale

SEC. 25. The County Auditor, or his deputy, shall attend all sales of delinquent lands and lots, made by the Treasurer of his county, and shall make a record thereof in a substantial book, therein describing the several tracts of land and town lots, offered for sale, as the same shall have been described in the advertisement aforesaid, and stating how much of each tract or town lot was sold, and to whom sold; and if any tract or lot shall remain unsold for want of bidders he shall so

enter it on the record; and the Auditor shall make out and certify a copy of said record, and forward the same to the Auditor of State, by the County Treasurer, at the same time such Treasurer makes his annual return of State tax next after such sale.

SEC. 26. The Auditor shall make out and deliver to the purchaser of any land or lots, sold for delinquent taxes as aforesaid, a certificate of purchase, therein describing the land or lots so sold, as the same was described in the tax duplicate, and stating therein the amount of taxes and penalties for which the same was sold; and if only a part of a tract be sold, such certificate shall specify the quantity sold, and shall be directed to the County Surveyor, whose duty it shall be, when requested by the purchaser, his assignee or heirs, to lay off, by metes and bounds, in a square as near as practicable, at the most northwesterly corner of the tract from which the sale was made, the quantity so sold; and if the sale be made from an in-lot or out-lot in any town or from any particular part thereof, it shall be the duty of the County Surveyor so to lay off the part or portion sold, that it shall extend from the main or principal street, road or alley, which may be the most convenient front to such lot, to the rear of the lot, and to bound the same by lines as nearly parallel with the outlines of such lot as practicable.

Auditor shall deliver certificate of purchase

SEC. 27. No deed shall be made by the County Auditor, for any land or lot sold as aforesaid for taxes, until the expiration of two years, from and after the sale; nor shall the survey thereof required by the certificate of purchase, be made until the expiration of that time.

Deed not to be given till expiration of two years

SEC. 28. Said certificates of purchase shall be assignable in law, and an assignment thereof shall vest in the assignee or his legal representatives all the right and title of the original purchaser.

Certificate of sale assignable

SEC. 29. At any time after the lapse of two years from the time of such sale for taxes, if the land or lot so sold shall not have been redeemed, the County Auditor, or any of his successors in office, shall, on request, and on production of the certificate of purchase, and in case of the sale of part only of a tract of land or lot in production of the County Surveyor's return of a survey in case he shall deem such survey necessary, in conformity with the requisitions of such certificate, execute and deliver to the purchaser, his heirs or assignee, as the case may be, a deed of conveyance for the tract of land or town lot, or such part thereof as shall have been sold as aforesaid; *Provided*, That when two or more parcels of the same tract or lot of land, have been or shall hereafter be sold for the non-payment of taxes, to the same purchaser or purchasers, it shall be the duty of the County Auditor, on production of the certificates of the purchaser, or on production of the County Surveyor's return of surveys

Auditor shall make out deed on application of purchaser after two years from sale.

thereof, in conformity with said certificates, when such surveys are required, to execute and deliver one deed of conveyance of the several parcels so sold, to the purchaser or purchasers, his or their heirs or assigns, which deed so executed or delivered, shall vest in the grantee or grantees, his, her, or their heirs or assigns, the same title both in law and equity, as if the several deeds for each and every parcel so sold, were or had been executed.

Deed to be deemed prima facie evidence of title

Sec. 30. The deed so made by the Auditor, shall vest in the grantee his or their heirs and assigns, a good and valid title both in law and equity, and shall be received in all courts as prima facie evidence of a good and valid title in such grantee his heirs or assigns.

Purchaser of interest of joint tenant, how to hold

Sec. 31. The purchaser at a sale of lands or lots for taxes of the interest of any joint tenant, tenant in common or co-partner, or of any part or portion of such interest, shall on obtaining the deed from the Auditor, for the part or portion so by him purchased, hold the same as tenant in common with the other proprietor or proprietors of such land or lot, and be entitled to all the privileges of a tenant in common, until legal partition of such land or lot shall be made.

Rights guaranteed purchaser

Sec. 32. Upon the sale of any land or town lot for delinquent taxes, the lien which the State has thereon for taxes then due, shall be transferred to the purchaser at such sale; and if such sale should prove to be invalid, on account of any irregularity in the proceedings of any officer having any duty to perform in relation thereto, the purchaser at such sale shall be entitled to receive from the proprietor of such land or lot the amount of taxes and penalty legally due thereon from the time of payment thereof at the rate of twenty-five per cent. per annum, and the amount of taxes paid thereon by the purchaser subsequent to such sale; and such land or lot shall be bound for the payment thereof.

Error in name shall not invalidate sale

Sec. 33. No sale of any land or town lot for delinquent taxes, shall be considered invalid on account of its having been charged on the duplicate in any other name than that of the rightful owner; *Provided*, That such land or lot be in other respects sufficiently described on the duplicate, and the taxes for which the same is sold, be due and unpaid at the time of such sale.

Auditor shall make deeds when predecessor has neglected to do so

Sec. 34. When by the provisions of any former law, the collector of taxes or the County Treasurer was authorized to make deeds for lands or lots by them sold for delinquent taxes and the same has not been done, the County Auditor, of the proper county shall be, and he is hereby authorized to make such deeds to all persons entitled thereto; and the deeds which shall be so made by the Auditor, shall be as good and valid in law as if made by the person authorized under such former law to make them.

Sec. 35. In case any certificate or certificates shall have

been at any time issued to any purchaser or purchasers of land for taxes, under any of the Acts heretofore passed on that subject, which certificate or certificates having been mislaid, destroyed or lost, and that fact being shown to the County Auditor, and no deed or deeds having been executed therefor, said Auditor being fully satisfied, from evidence of the existence and loss of such certificate or certificates shall on application for that purpose, proceed to make and execute to such purchaser or purchasers, a good and sufficient deed or deeds of conveyance, for any such tract or tracts of land; which deed or deeds shall be as good and valid in law, to all intents and purposes, as if such certificate or certificates had not been mislaid or lost or destroyed.

Auditor to make deed when certificate is lost

SEC. 36. The County Auditor shall enter in a book to be kept in his office, a minute of all deeds by him made, for land and town lots or parts thereof sold for taxes; therein naming the person who stood charged with the taxes at the time of such sale, and the date of the sale, the name of the purchaser, a brief description of the land or lot so sold, the quantity sold, the amount for which the same was sold, the name of the grantee in the deed, and the date of its execution.

Shall keep minutes of all deeds executed by him

SEC. 37. When any tract or portion of land, town lot or part thereof, shall be sold for taxes and afterwards redeemed, it shall be the duty of the County Auditor to insert a minute of such redemption, the date thereof, and by whom made, on his record of sales of land for delinquent taxes, and sign the same officially.

Shall keep minute of all redemptions

SEC. 38. Every tract of land and town lot offered for sale by the Treasurer as herein before provided, and not sold for want of bidders, shall be, and the same is hereby declared to be forfeited to the State of Minnesota; and thenceforth all the right, title, claim and interest of the former owner or owners thereof, shall be considered as transferred to, and vested in said State, to be disposed of as the Legislature may by law direct; and the County Auditor shall annually return, by his Treasurer, a separate list of all lands or town lots so forfeited, with the description thereof and the amount of tax due thereon to the Auditor of State, and all such lands or lots shall be preserved on the duplicates until sold or redeemed, and the taxes thereon regularly assessed in the name of the State of Minnesota, which taxes shall be returned annually by the Treasurer, as delinquencies, and credited to him as other delinquencies in his settlement.

Lands or lots not sold to be forfeited to State—Auditor to keep list of same

SEC. 39. If the former owner or owners of any tract of land or town lot, which may be forfeited as aforesaid, shall, at any time before the State shall have disposed of such land or lot, pay into the county treasury of the county in which such land or lot may be situated, or into the State treasury, all the taxes and penalties due thereon at the time of such forfeiture, together with the taxes and penalties which have since

Proceedings if former owners redeem lands

accrued on such land or lot (which sum shall be ascertained and certified by the Auditor,) the State shall in such case, relinquish to such former owner or owners, all claim to such land or lot; and the County Auditor shall then re-enter such land or lot on his duplicate with the name of the proper owner or owners.

Auditor shall charge County Treasurer with all moneys received by him

SEC. 40. The County Auditor shall charge the County Treasurer with all moneys by him received, under the provisions of the preceding Section; and shall make out an annual list of lands and town lots, upon which payments shall have been made as aforesaid, specifying therein the proportion of such money belonging to the State, and shall forward said list to the Auditor of State, by the County Treasurer, at the time of paying over the State tax, and the County Treasurer shall pay into the State Treasury, the State's proportion of such money, at the time he pays the other taxes due the State.

State Auditor to furnish County Auditor with forms &c

SEC. 41. The Auditor of State shall, from time to time, furnish the several County Auditors with all such forms and instructions as he may wish them to pursue, in the performance of their several duties; and the said Auditors shall observe them accordingly.

Sale of land when taxes have been paid void and refunded

SEC. 42. If the taxes charged on any land or lot be regularly paid, and such land erroneously returned delinquent and sold for taxes, the sale thereof shall be void; and the money paid by the purchaser at such void sale, shall be refunded to him out of the county treasury, on the order of the County Auditor; and that so much of said tax as has been paid into the State treasury, shall be refunded to the county treasury; and the County Auditor shall retain the same in his next semi-annual settlement, and charge the State treasury therewith, in said settlement.

Auditor shall make deed to land sold in the county, whether it continues to be in the county or not

SEC. 43. The County Auditor of the county in which any land or town lot shall have been, or may hereafter be sold for taxes, under the provisions of this Act, is hereby authorized and required to execute the proper deed therefor, to the person or persons entitled to receive the same, whether the said land or town lot shall, at the the time of the execution of said deed, continue to be within said county or not, in the same manner as though the said land or town lot still remained within the limits thereof—any law to the contrary notwithstanding.

Auditor's fees for transfer of real estate

SEC. 44. The fees of the several County Auditors, for transfer of real estate for taxation, shall in no case exceed one dollar, where the property transferred is included in one title, whether by deed of conveyance, decree in chancery, or other assurances of title.

Auditor shall file Assessors returns in separate bundles

SEC. 45. It shall be the duty of the several County Auditors in this State, in filing away the statements of the taxable property of the individual tax payer as returned by Township Assessors, in pursuance of law, to file the statements aforesaid, returned from the different townships in separate

bundles, each township by itself, instead of filing each statement separately.

Sec. 46. Every County Auditor hereafter delivering any certificate of purchase, of forfeited lands, or other lands, sold for taxes, shall immediately, on his duplicate, transfer the same to the name of the purchaser, charging therefor the sum of ten cents, which shall be considered part of the expenses of the sale. And if any County Auditor shall neglect to make such transfer, he shall be liable to an action by any person injured thereby, as for neglect of official duty.

Auditor delivering certificate of purchase shall transfer on his duplicate to name of purchaser

Sec. 47. The Auditors of the several counties in this State shall cause the list of delinquent lands in their respective counties to be published at least four weeks between the third Monday of March and the third Monday of May in each year in some newspaper printed in their respective counties, if any be printed therein, and if none be printed therein, then in some newspaper having general circulation in such county, to which list there shall be attached a notice that the whole of the several tracts or town lots in said list contained, or so much thereof as will be necessary to pay the taxes and penalty charged thereon, will be sold at the court house, in such county, on the first Monday of June next, thereafter, by the County Treasurer, unless such taxes and penalty be paid before that time.

Auditor shall cause list of delinquent lands to be published four weeks

Sec. 48. The County Auditor shall, on or before the day of sale mentioned in such notice, insert at the foot of the record on delinquent list, a copy of such notice, and shall, moreover, certify on said record, immediately following such notice, the name of the paper, and the length of time such list and notice were published therein.

Auditor shall insert copy of such notice with name of paper at the foot of list

Sec. 49. Immediately before advertising such list of delinquent land and lots, it shall be the duty of the County Auditor to compare the same with the duplicate in the hands of the County Treasurer, and strike therefrom all lands or town lots upon which the taxes, interest and penalty of the preceding year, with the taxes of the current year, shall have been paid, and proceed to advertise the remainder as herein prescribed.

Auditor shall before advertising compare list with duplicate in Treasurers hands

Sec. 50. In all cases where any County Auditor, by inadvertance and mistake, shall have, this year, omitted, or in any future year shall omit to publish the delinquent list of his county, according to the requirements of this Act, it shall be his duty, in case the taxes and penalty with which the land and town lots therein stand charged, shall not before the tenth day of October of the next succeeding year, have been paid, to charge the said lands and town lots with the said taxes and penalty; and also, the taxes of the current year, and record, certify and publish the same as part of the delinquent list, according to the provisions of this Act.

Duty of Auditor in case of mistake or neglect to publish list

Sec. 51. There shall be hereafter allowed to the publish-

ers of newspapers for advertising the delinquent and forfeited lists of the several counties of this State such sum or price as the County Commissioners may agree to pay; *Provided*, That in no case shall a greater sum than ten cents for each description be allowed for advertising any such tract of land, town lot or part of lot.

Publication fees
to newspapers
publishing tax
sale

Auditor to send
copy to State
Auditor

SEC. 52. It shall be the duty of the County Auditor to send by mail, to the Auditor of State, one paper containing the list of delinquent and forfeited lands, and a copy of the account of the printer, as sworn to by him and allowed by the Auditor.

Auditor in levy-
ing taxes shall
use decimal frac-
tions

SEC. 53. The several County Auditors shall not be required to assess on the taxable property of their counties, or of any township, city, incorporate village, or school district therein for any purpose, nor for all purposes added together, any rate of taxation containing or resulting in any fraction other than a decimal fraction, nor in any decimal fraction less than one twentieth (1-20) of a mill; but if the sum required to be raised for any, or for all purposes, results in a fraction less than one fortieth (1-40) of a mill, and if more than one fortieth (1-40) of a mill, such fraction shall be dropped and the difference between such fraction and one twentieth (1-20) of a mill shall be added to such resulting fraction.

Auditor shall fur-
nish Assessors
blanks to take
list of cultivated
lands and crops

SEC. 54. It shall be the duty of the County Auditor to furnish to the Assessors such blanks as may be necessary for taking the number of acres of wheat, rye, barley, buckwheat, corn, oats, beans, potatoes, sorghum, timothy, clover seed, and all other produce, and the quantity of each produced in their township, and the said County Auditor shall as soon as possible after the aforesaid statements are returned to him, make out and forward the same to the Commissioner of Statistics, in conformity with such regulations and forms as the said Commissioner may prescribe.

Auditor shall re-
ceive an annual
salary

SEC. 55. The County Auditor shall receive an annual salary to be fixed and determined by the Board of County Commissioners of his county, and said Auditor shall keep an accurate account of all fees and perquisites received by him, and pay the same into the County Treasury upon the order of the Chairman of the Board of County Commissioners, and shall receive no other fee or reward than his salary whatever, except such as he shall or may receive for the use of his county.

Statutes repealed

SEC. 56. Sections eight (8), nine (9), ten (10) and eleven (11), of Article fifteen (15), of an Act passed August thirteenth, one thousand eight hundred and fifty-eight, entitled "An Act to provide for Township Organization," be and the same are hereby repealed; *Provided*, That the Clerks of the several Boards of Supervisors of this State, who shall qualify according to the provisions of this Act, on or before the first day of March, A. D. one thousand eight hundred and sixty,

shall perform the duties and hold the office of County Auditor until the first day of January, A. D. one thousand eight hundred and sixty-one, or until their successors are elected and qualified; *And Provided further*, That the Board of County Commissioners may fill any vacancy in the office of County Auditor at any time.

SEC. 57. It shall be the duty of the Auditor, of each Auditor shall and every county in this State, and he is hereby required, to give certificates make out a certificate of election to each person who by the of election abstract of the county canvassing board is shown to have been elected to any county office, and to deliver such certificate to the person thereto entitled, on demand without any fee or charge.

SEC. 58. This Act shall take effect and be in force from and after its passage.

AMOS COGGSWELL,
Speaker of the House of Representatives.
IGNATIUS DONNELLY,
President of the Senate.

Approved, March sixth, one thousand eight hundred and sixty.

ALEX. RAMSEY.

SECRETARY'S OFFICE, MINNESOTA, }
March 8th, 1860. }

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

J. H. BAKER, Secretary of State.

CHAPTER III.

An Act prescribing the duties of County Treasurers.

- SECTION
1. County Treasurer, when elected.
 2. Shall take oath—before whom taken.
 3. Office when declared vacant.
 4. Vacancy, how filled—who ineligible.
 5. Treasurer shall keep his office at county seat.
 6. Duty of Treasurer—money, when paid out by him.
 7. Treasurer to give receipt for all moneys received.
 8. Shall exhibit accounts at each quarter to County Commissioners.