

## CHAPTER X.

*An Act Amending Chapter Thres of the General Laws of the year 1860, being "An Act Prescribing the Duties of County Treasurer," and Chapter Three of the General Laws of 1861, Amending the same.*

- SECTION 1. Amendment to section 22. When to deposit with auditor, all orders redeemed—publish notices of taxes assessed.  
 2. Amendment to section 23. Fees for collecting taxes.  
 3. Amendment to section 33. Settlement between auditor and treasurer—when to be made.

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

SECTION 1. Section 22 of an act prescribing the duties of county treasurers, as amended by section 3 of chapter 3, of the general laws of 1861, is hereby amended, so as to read as follows:

Sec. 22. That the county treasurer shall, on the last day of February and tenth day of October in each year deposit with the auditor of his county all orders on the treasury by him redeemed, and take the auditor's receipt therefor, the said orders being at that time, and in the presence of the treasurer so far cancelled by the auditor as to prevent their being again issued. And the county treasurer shall immediately after receiving from the auditor of his county a duplicate of the taxes assessed upon the property of such county, which are hereby directed to be delivered to him by the 15th day of December in each year, cause to be inserted in some newspaper having general circulation in his county, for four successive weeks, specifying particularly in said notices the amount of tax levied on the duplicate for the support of the State government, for the payment of interest and principal of public debts, for the support of State common schools, for defraying county expenses, for repairing roads, for keeping the poor, for building bridges, for township expenses and school district expenses, and for any other object, for which tax may be levied on each dollar's valuation. The town treasurers of the organized towns who have caused

All orders redeemed to be deposited—when

their bonds to be filed with the register of deeds, as provided by law, shall receive from the county treasurer, and the county treasurer shall deliver to the said several town treasurers of his county, on the 15th day of December in each year, the tax duplicate of their respective towns and townships, and said town treasurers shall execute and deliver to the county treasurer, a receipt and duplicate receipt for said tax duplicate, specifying the amount of tax to be collected thereon, which duplicate receipt shall be filed by the county treasurer with the county auditor, and thereafter and until the 15th day of January following, the said town treasurers shall receive any and all taxes tendered to them in payment of such taxes as are specified upon such tax duplicates, and shall give receipts for the taxes collected by them, in the same manner and with like effect as county treasurers.

When to deliver  
duplicate to  
county treasurer

The said town treasurers shall on the 15th day of January deliver to the county treasurer, at his office, the said tax duplicate and all moneys collected by said town treasurers, less a deduction of three per cent. as fees for collection, except such as belong to his town, and the county treasurer shall give a receipt therefor, specifying the amount of money received from said town treasurers, and the amount of taxes uncollected, and also a duplicate of such receipt; and such duplicate shall be filed by said town treasurer together with a receipt for the amount of money retained by him for such town, with the county auditor, which receipt shall offset, so far as may be, the receipt given by him for the tax duplicate, and any deficiency in such receipt shall be charged to the proper township or town. The said town treasurer shall receive in payment of town taxes any order drawn upon the town treasury in pursuance of law, and by the proper officers.

Sec. 2. That section 28 of said act as amended by section 6 of said chapter 3, of 1861, be amended to read as follows :

Fees for collect-  
ing taxes

That each county treasurer shall be allowed at the time of his settlement for his services, three per cent. on all moneys by him collected, excepting that on which some other rate of compensation is fixed by law, and shall be credited with the sum paid by him for printing such advertisement as he is required to publish, at the rates prescribed by law, and with the sum paid by him for blank books and stationery necessarily used in his office.

*Provided*, That no compensation shall be allowed to the treasurer on any money received from his predecessor in office or his legal representatives. *Provided further*, That the county treasurer shall receive for his services in counties where the annual tax collected is ten thousand dollars or less, five per cent.; where the sum collected is over ten thousand dollars and less than twenty thousand dollars, four per cent.; where the amount collected is more than twenty thousand dollars, three per cent. *Provided*, That for offering for sale all tracts of land or town lots in pursuance of section twenty-three (23), of an act entitled an act prescribing the duties of county auditors, approved March 6th, one thousand eight hundred and sixty, the county treasurer shall be entitled to receive from the county three dollars per day for a time not to exceed eight days.

SEC. 3. Section thirty-eight of said act as amended by section ten, of chapter three, of the general laws of 1861, is hereby amended so as to read as follows:

Sec. 38. That the county treasurer shall on the last day of February, and on the tenth day of October in each year, make settlement with the auditor of his county, and on the fifteenth day of March and the first day of November in each year, pay over to the State treasurer all moneys by him received for State purposes, agreeably to the last certificate of settlement with the auditor of his county, and take duplicate receipts for the money so paid, one of which he shall deposit with the State Auditor.

Settlement—  
when to be made

Approved March 10th, 1862.