

cerned, and the title acquired by such purchaser or his assignee under the certificate and deed, shall revert to such redemptioner.

Expenses for tax sales—how paid

SEC. 10. That the several counties in this State who have advanced, paid costs or expenses upon any of the tax sales mentioned in the first section of this Act, may retain out of redemption money paid under the provisions of the second section of this act, the proportion of such expenses properly chargeable to the taxes levied for State purposes.

SEC. 11. This act shall take effect and be in force from and after its passage.

Approved March 11th, 1862.

CHAPTER V.

An Act to provide for the Assessment and Collection of a Tax for State Purposes.

- SECTION 1. Tax to be levied on the taxable property of the State of four mills on the dollar—for what purpose.
2. Duty of the proper officers of the several counties of the State.
 3. Act, when to take effect.

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

Tax to be levied
—for what purpose

SECTION 1. That there shall be levied on all the taxable property in the State of Minnesota, for the year one thousand eight hundred and sixty-two (1862), a tax of four mills on the dollar, for the use of the State, including the sum to be raised as a sinking fund, and for the interest of the State debt, under the provisions of an act entitled "an act to authorize a loan of two hundred and fifty-thousand dollars, to defray the current expenses of the State," approved March thirteenth, one thousand eight hundred and fifty-eight (1858); one and a half mills

thereof shall be payable in gold or silver or United States treasury notes; so much thereof as may be necessary shall be applied to the payment of interest and expenses on the State loan of two hundred and fifty thousand dollars.

SEC. 2. It shall be the duty of the proper officers of the several counties of the State, to assess and collect said tax in their respective counties, and pay the same over to the Treasurer of State, in the manner and time prescribed by law. Duty of the proper officers

SEC. 3. This act shall take effect and be in force from and after its passage.

Approved March 7, 1862.

CHAPTER VI.

An Act to amend an act to provide for the Assessment and Taxation of all property in this State, and for levying taxes thereon, according to its true value in money, approved March 9th, 1860, and the act amending the same, approved March 12th, 1861.

- SECTION 1. Amendment to Section 7. To fix value on personal property—what shall be set forth in the list.
2. Amendment to Section 67. Lands sold for delinquent tax may be redeemed on application to county auditor.
3. Amendment to Section 93. Lands returned for non-payment of taxes—how and by whom sold.
4. Additional Sections, 106 and 107. Section 106. What to be constituted an additional lien on mortgaged property. Section 107. When tax paid by tenant, how recovered.

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

SECTION 1. Section seven (7) of the act to provide for the assessment and taxation of all property in this State, and for levying taxes thereon, according to its true value in money, approved March ninth, 1860, and the act To fix value on personal property