

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 94. 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

amending the same, approved March 12th, 1861, is hereby amended, so as to read as follows:

Section 7. Such statement shall truly and distinctly set forth—

What shall be set
forth in the list

- 1st. The number of horses.
- 2d. The number of neat cattle.
- 3d. The number of mules and asses.
- 4th. The number of sheep.
- 5th. The number of hogs.
- 6th. Every pleasure carriage of whatsoever kind.
- 7th. Every gold and silver watch.
- 8th. Every pianoforte.
- 9th. The total value of all other articles of personal property which such person is, by this act, required to list.

10th. The value of the goods and merchandise which such person is required to list as a merchant.

11th. The value of the materials and manufactured articles which such person is required to list as a manufacturer.

12th. The value of money and credits required to be listed, including all balances of book accounts.

13th. The value of the moneys invested in bonds, stocks, joint stock companies or otherwise, which such person is by this act required to list.

And the assessor shall appraise and determine the actual cash value of said property, and for that purpose may require an exhibit of the same in all cases when the same is practicable, and may examine the person listing said property on oath in relation thereto.

Sec. 2. Section eighty-seven of said act, as amended by section twenty-one, of chapter one of the general laws of 1861, is hereby amended so as to read as follows:

How lands may
be redeemed

Sec. 87. The owner or occupant of any land hereafter sold, or forfeited to the State at any delinquent tax sale or any other person desiring to redeem the same or any part thereof, or interest therein, shall apply to the county auditor, who shall give him a certificate stating the time when, and the sum for which said land was sold, the amount of the interest due on such sum at the date of such certificate, at the rate of twenty-four per cent. per annum from the time of the sale, and all subsequent taxes and charges thereon; or in case said land was forfeited, the date of such forfeiture, the amount of the taxes and

charges due at such date, and the interest due at the date of such certificate on such amount, at the rate of twenty-four per cent. per annum from the time of such forfeiture and all subsequent taxes and charges on said lands, and upon payment into the county treasury of such sum or amount, interest, subsequent taxes and charges, such certificate, so given by the said auditor, shall be the evidence of the redemption of said lands.

SEC. 3. Section ninety-four (94) of said act as amended by section 24 of chapter one, of the general laws of 1861, is hereby amended so as to read as follows :

Sec. 94. That the auditor of each county, on receiving from the Auditor of State, the order for the sale of lands within his county as aforesaid, in case the tax, interest and penalty due thereon shall not have been paid, on or before the fifteenth day of November next ensuing, shall forthwith thereafter, cause notice thereof to be advertised four weeks successively, describing the lands in the same manner they are described on the books in his office, a full list of which forfeited lands he shall make from such books, in a newspaper printed in his county, if any such there be, and if not, in some newspaper in circulation therein, to all concerned, that if the tax, interest and penalties charged on said list, be not paid into the county treasury, and the treasurer's receipt therefor produced before the time specified by this act for the sale of said lands, (which day shall be named in said notice,) that then, and in that case, each tract so as aforesaid delinquent, on which the taxes interest and penalties may remain unpaid, will, on the second Monday of January thereafter, be exposed for sale at the court house or usual place of holding courts in such county, in order to satisfy such tax, interest and penalties ; and the auditor in each county shall, on the said second Monday in January, attend at the court house or usual place of holding courts in said county, and proceed to sell the whole of each tract of land as contained in said list, at public auction to the highest bidder; in selling whereof, he shall offer each tract separately, beginning with the first tract contained in said list, and so continue on through said list, until each tract contained therein, shall be sold.

Lands returned
for non-payment
of taxes—how
and by whom
sold

The county auditor is hereby authorized to adjourn the sale therein specified, from day to day, until he shall have disposed of, or offered for sale, each and every tract of

land specified in the notice; and the notice of sale required by said act to be given, shall set forth that the sale will be so continued. *Provided*, That nothing in this section shall be so construed as to prevent said auditor from offering, in his discretion, any tract of land two or more times at the same sale.

SEC. 4. The following sections are hereby added to said act:

What to be constituted an additional lien on mortgaged property

SEC. 106. Any person who has a lien by mortgage or otherwise, upon any land on which the taxes have not been paid, may pay such taxes and the interest, penalty and charges thereon, and the receipt of the person authorized to receive such tax, shall constitute an additional lien on such land to the amount therein specified, and the interest thereon, and the amount so paid, and the interest thereon shall be collectable with as a part of, and in the same manner as the amount secured by the original lien.

When tax paid by tenant, how recovered

SEC. 107. When any tax on any real estate shall have been paid by or collected of any occupant or tenant, or any other person, which by assignment or otherwise ought to have been paid by the owner, lessor or other party in interest, such occupant, tenant or other person shall be entitled to recover by action, the amount which such owner, lessor or party in interest ought to have paid, with interest thereon, at the rate of twelve per cent. per annum, or he may retain the same from any rent due or accruing from same to such owner or lessor, for real estate on which such tax is so paid, and the same shall until paid, constitute a lien upon such real estate.

Approved March 10th, 1862.