

CHAPTER VII.

An Act to provide for the Assessment and Collection of a Tax for the purpose of meeting the liability of this State, in assuming the payment of this State's quota of the Federal Tax authorized and required by act of Congress, approved August 5th, A. D. 1861.

- SECTION.**
1. Assessment on taxable property—for what purpose—in what amount.
 2. Duty of county auditors.
 3. To be collected by the county treasurer—procedure in case of non-payment.
 4. Taxes remaining unpaid, to bear interest—in what sum.
 5. Liabilities of legal voters—who to be exempt.
 6. Duty of town or city clerks.
 7. Who to collect tax in the several towns of this State.
 8. Town treasurer to collect poll tax.
 9. Town treasurer to furnish certified list to county treasurer—when—tax to be paid in specie or United States treasury notes.
 10. When to deliver list to county auditor.
 11. When paid over to State Treasurer—fees for collecting.
 12. Penalty for neglect of duty.
 13. Act, when to take effect.

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

SECTION 1. There shall be assessed and levied upon all the taxable property in this State, found upon the assessment rolls for the year 1861, of the several counties in this State, a tax of two mills on each and every dollars' valuation thereof, for the purpose of meeting the liability assumed by this State, in payment of this State's quota of the federal tax, as required by act of Congress, approved August 5th, A. D. 1861.

Assessment on
taxable property
—for what pur-
pose

SEC. 2. It shall be the duty of the county auditors, in the several counties in this State, within twenty days after the passage of this act, to extend upon the assessment rolls of said county, for the year 1861, in a separate column, headed "United States War Tax," a tax equal to an amount, as required by section one of this act.

Duty of county
auditors

SEC. 3. The taxes levied by the provisions of this act shall be collected by the county treasurer of the several counties in the same manner as other taxes remaining unpaid upon the assessment rolls of the year 1861. *Provided*, That no property taxed under the provisions of this act shall be advertised for non-payment and for sale,

By whom col-
lected

except as may be by law provided for the advertisement and sale of land for the taxes assessed for the year 1862. *Provided, also,* That the assessment roll of personal property taxed under the provisions of this act shall be delivered to the county treasurer for collection, and any tax remaining unpaid in said list on the 1st day of July, 1862 shall be collected by levy and distress in the manner provided by law for the collection of taxes on personal property.

Unpaid taxes to
bear interest

SEC. 4. All taxes upon real and personal property assessed by the provisions of this act, and remaining unpaid on the 1st day of June, A. D. 1862, shall be chargeable with interest at the rate of fifteen per cent. per annum for the first three months thereafter; and on all remaining due on the 1st day of September, twenty per cent. per annum until paid.

Liabilities of le-
gal voters

SEC. 5. Every white male inhabitant or legal voter of the State of Minnesota, above the age of twenty-one years, except soldiers in the United States service, shall be liable to a poll tax of one dollar each, to be assessed and collected in a manner as hereinafter provided; to be applied, or so much as may be necessary, for the payment of the federal tax mentioned in a preceding section.

Duty of town or
city clerks

SEC. 6. It shall be the duty of the several town or city clerks throughout this State immediately after the passage of this act or within forty days thereafter to make out an alphabetical list of all persons living in said town or city subject to a poll tax, as provided for in section 5 of this act, and shall file the same in the town clerk's office, and shall immediately deliver a certified copy thereof to the town treasurer.

Who to collect
tax in the several
towns

SEC. 7. The town treasurer having been qualified under the provisions of law to act as treasurer, shall immediately proceed to collect the sum of one dollar, as provided for in section 5 of this act, from every person included in his list liable to pay a poll tax, and upon the payment of the same, shall give a receipt therefor, and shall mark the word paid, opposite each name; and the said treasurer is hereby empowered to place upon his list from time to time the name of any person not found on said list subject to a poll tax; *Provided,* That no person shall be liable to pay a poll tax in more than one town in this State, under the provisions of this act; *Provided also,* That no person shall be liable to pay a poll tax un-

der the provisions of this act who has removed into this State after the first day of August, A. D. 1862.

SEC. 8. The town treasurers are hereby empowered to collect the poll tax due from any person liable to pay the same, by distress and sale of any of the personal property belonging to said person, or so much thereof as may be necessary to pay said tax with costs; and for the purposes herein named, the town treasurers shall have the same power, and be governed by the same law as is applicable to the county treasurer in the collection of taxes upon personal property.

Who to collect
poll tax

SEC. 9. It shall be the duty of the town treasurer, upon the first day of June, September and November, 1862, to exhibit to the county treasurer the certified list as furnished him of persons liable to a poll tax, together with such names as have been added thereto, and shall at such times pay over to the county treasurer in specie or United States treasury notes, a sum equal to the amount of tax collected as appearing upon said list, less three per cent. upon the same, which may be retained by the town treasurer as fees for such collection; whereupon, the county treasurer shall give the town treasurer a receipt for the amount paid him, together with the amount allowed him as per centage for collection; said receipt shall be countersigned by the county auditor, who shall file an exact copy of the same, and shall charge the same to the county treasurer.

To furnish certi-
fied list to county
treasurer—when

SEC. 10. The town treasurer shall, at the time of his payment to the county treasurer in November, deliver to the county auditor his list, who shall file the same in his office, and any poll tax due upon said list after the first day of November, 1862, may be paid into the county treasury upon the certificate of the county auditor.

Deliver list to
county auditor—
when

SEC. 11. The county treasurer shall pay over to the State Treasurer, in specie or United States treasury notes, on the 15th day of June and 15th day of September, all moneys received by him on account of the tax provided for in this act; and shall be allowed as fees for the collection and payment of the same, two per cent. of the amount received.

When paid to
State Treasurer
—fees for collect-
ing

SEC. 12. Any officer who shall neglect to perform his duty, as required by the provisions of this act, shall be deemed guilty of a misdemeanor, and upon conviction

Penalty for neg-
lect of duty

thereof shall forfeit a sum not exceeding one hundred dollars for the use of the State.

SEC. 13. This act shall take effect and be in force from and after its passage.

Approved March 10th, 1862.

CHAPTER VIII.

An Act to protect the Wool Growing interest of the State, by levying a tax on Dogs.

- SECTION 1. Owners of dogs to be taxed—in what sum—how collected—power of legal voters—by whom collected.
2. Penalty for refusing to list.
 3. When tax on dog to be cancelled.
 4. In what cases dogs may be killed.
 5. Disposition of funds arising from said tax.
 6. Penalty for non-compliance with the provisions of this section.
 7. Assessment of damages—how ascertained.
 8. Duty of assessors.
 9. Repeal of former acts.
 10. Act, when to take effect.

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

What to be taxed
—how and by
whom collected

SECTION 1. Every person who shall keep or harbor a dog or bitch above the age of six months, shall be taxed yearly, and for every year, for one dog or bitch so kept or harbored, the sum of fifty cents, and for every additional dog or bitch above the age of six months, the sum of two dollars, which tax shall be assessed and collected by the assessor and treasurer elected for assessing and collecting the State, county and town taxes of this State, in the same manner and at the same time as other annual taxes raised in the town, for town, county and State purposes shall be assessed and collected.

Provided, always, That the legal voters of any town at their annual town meeting, shall have power to lay an additional tax on dogs, not exceeding five dollars on each,