

CHAPTER III.

An Act to Authorize the Town of Henderson to Levy a Special Tax for the Payment of its present Indebtedness.

- SECTION 1. Town council authorized to levy a special tax—for what purpose.
 2. Town council to appoint assessor—duty of assessor.
 3. Who to collect tax.
 4. When marshal may enforce payment of delinquent tax.
 5. Taxes may be paid in the now outstanding orders of said town.
 6. Act, when to take effect.

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

SECTION 1. That the town council of the incorporated town of Henderson, in the county of Sibley, be and they are hereby authorized to levy a special tax, not exceeding in amount of three hundred and fifty dollars, upon all the taxable property in said town, for the purpose of paying the present indebtedness of said town.

SEC. 2. The said town council immediately after the passage of this act, shall appoint one assessor and provide him with an assessment roll, and he shall forthwith proceed to value all the taxable property in said town, both real and personal, and shall make a correct list of all the legal voters in said town who have no taxable property, and as soon as he shall have completed such valuation or assessment, he shall make a return thereof to the recorder of said town, and thereupon the town council shall fix the rate of tax upon each dollar of the valuation, and shall cause to be extended upon the assessment roll the amount of such tax to be collected on each lot or parcel of real property, and also the amount of such tax to be collected of each person on personal property, stating the amounts upon real and personal property separately; and at the time of extending the tax upon property on said assessment roll, the said town council shall also extend upon said roll a poll tax of seventy-five cents against each legal voter on such roll who is listed by the assessor as not having any taxable property.

Who to collect
tax

SEC. 3. After the tax shall have been extended upon the assessment roll as prescribed in the last preceding section, the said town council shall make out a duplicate of such roll with the tax extended thereon, and to such duplicate roll shall be appended a warrant signed by the mayor and recorder of said town and sealed with the corporate seal of the town, directed to the marshal requiring and commanding him to collect the tax extended upon such roll, and make due return of the same within ninety days after its receipt by him, to the town council, and they shall deliver such roll and warrant to the marshal of said town.

When marshal
may enforce pay-
ment

SEC. 4. Within ten days after the receipt of such roll by him the marshal shall notify each person against whom or against whose property a tax is assessed as aforesaid, of the amount of such tax, and shall demand payment thereof, and if any tax assessed against the person or the real or personal property of any person named on said roll shall remain unpaid for the space of sixty days after such notice and demand, the marshal shall proceed to collect such tax by distress and sale of the goods and chattels of the person whose tax shall remain unpaid, in the manner prescribed for the collection of delinquent tax on personal property by county treasurers.

Taxes may be
paid in outstand-
ing orders

SEC. 5. Any taxes assessed under the provisions of this act, may be paid in the now outstanding orders of said town; and the assessor and marshal shall be entitled to the same fees for services under this act, as are allowed to them for like services by the act of the 9th of August, 1858, incorporating the town of Henderson. The tax collected under the provisions of this act, shall be applied to the payment of the now existing indebtedness of said town, and to no other purpose.

SEC. 6. This act shall take effect and be in force from and after its passage.

Approved March 7th, 1862.