

We the undersigned, Frederick Driscoll, secretary of the senate, and D. Blakely, clerk of the house of representatives, do hereby certify that the above act to repeal chapter one hundred and four (104), special laws of eighteen hundred and fifty-eight (1858), approved July twenty-third (23d) 1858, relating to the ferry at LaCrescent, after having passed the senate and house of representatives, was presented to the Governor for his signature, on Saturday, March 1st, 1862. We do further certify that the said act was not returned by the Governor within three days after it was presented to him, and that its becoming a law has not been prevented by the adjournment of the legislature.

FREDERICK DRISCOLL,

*Secretary of Senate.*

D. BLAKELY,

*Chief Clerk of House of Representatives.*

Saint Paul, March 6th, 1862.

## CHAPTER LXIV.

*An Act to amend an Act entitled An Act to Incorporate the City of Wabashaw, approved March Twentieth, Eighteen Hundred and Fifty-eight.*

- SECTION 1.** Amendment to section 2. Elective officers of said city—powers of common council.
2. Amendment to section 9. Further powers of council.
3. Amendment to section 15. Titles of justices of the peace, assessor and constables.
4. Duty of city recorder after vote taken for levy of a city tax.
5. Council to approve transcript thus corrected and equalized.
6. Limitation of city council in levying and assessing taxes.
7. Streets of said city to be regarded as public highways.
8. Repeal of chapter 3.
9. Basis for taxation for city purposes.
10. City council to report to county auditor—what to contain.
11. Collection of taxes—by whom collected.
12. Duty of city treasurer.
13. May make sale of all lands delinquent for city taxes.
14. Marshal prohibited from collecting certain taxes.
15. May levy a poll tax—refusal to pay, how collected.
16. Repeal of acts inconsistent with this act.
17. Act, when to take effect.

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

**SECTION 1.** That section two, of chapter two, of an

act entitled an act to incorporate the city of Wabashaw, approved March 20th, 1858, be and the same is hereby amended so as to read as follows:

Elective officers  
—power of com-  
mon council

The elective officers of said city shall be a mayor, recorder, two justices of the peace, one assessor, three aldermen and two constables. All other officers necessary for the proper management of the affairs of the said city shall be appointed by the common council. All elective officers shall hold their offices for one year and until their successors are elected and qualified; *Provided, however,* That the common council shall have power, for due cause, to expel any of their own members, and to remove from office at pleasure, any officer or agent under the city government, due notice first being given to the officer complained of.

The marshal shall execute such orders as are made, and perform such duties as are prescribed by the common council for the collection of tolls, license moneys and fines, for the preservation of public peace, for the good order, cleanliness, and government of the city and for all other purposes. He shall possess the power of a constable at law, under the statutes of this State, and receive like fees.

SEC. 2. That section nine of chapter three, of said act be, and the same is hereby amended to read as follows:

Further powers  
of council

The common council shall have power from time to time to require other and further duties to be performed by any officer whose duties are herein prescribed, and to appoint such other officers as may be necessary to carry into effect the provisions of this act and to prescribe their duties, and to fix compensation of all officers; *Provided,* Said mayor, common council, and recorder shall not be entitled to pay, nor in any manner be paid for services rendered or duties performed as such mayor, common council, or recorder; *Provided, however,* That said council may, in their discretion, allow and pay said recorder, for services, other than making and keeping the records of said city, such fees as are now by law allowed the county auditor for like services, but in no one year to exceed the sum of fifty dollars (\$50). *And provided further,* That the aggregate amount of all compensation, fees or emoluments allowed or paid for services to appointed officers and committees, shall not exceed the sum of one hundred and fifty dollars (\$150).

SEC. 3. That section fifteen, of chapter three, of said act be and the same is hereby amended so as to read as follows :

The justices of the peace, assessors and constables shall each possess and exercise all the authority, power, and right pertaining to their respective offices under the laws of the State, for each township officer, and receive like fees for services; *Provided further*, That no township organization shall exist within the limits of said city of Wabashaw, and that all powers and duties conferred by the laws of this State, upon town supervisors, are hereby conferred on the mayor and aldermen of said city, and all duties necessary to be performed by town clerks shall be performed by the city recorder.

Duties of justices of the peace, assessors and constables

The following sections shall be added to chapter three of said act :

SEC. 4. That immediately after a vote by the city council or by the voters of the city, as hereinafter provided, to levy a city tax it shall be the duty of the city recorder to transcribe the last preceding assessment roll of said city, in the hands of the county auditor in the county of Wabashaw, or other officers having the same in custody, so far as the same embraces property, real and personal, taxable within said city, which copy, certified by him to be such transcribed roll, shall be filed in the office of said recorder. The city council shall thereupon supply omissions in said transcript and for the purpose of equalizing the same, may alter, add to, take from, and otherwise revise and correct the same; *Provided*, That they shall not increase the amount of taxable property in said transcript, except by value of such real property within said city as may have been omitted in said transcript, or in the assessment roll from which the same was taken.

Duty of city recorder after vote taken for levy of a city tax

SEC. 5. The council shall then by resolution, approve and confirm said transcript thus corrected and equalized as aforesaid, and by resolution order the tax as aforesaid voted to be levied and assessed upon said transcript thus equalized and corrected, as the assessment roll of said city.

Transcript corrected and equalized to be approved

SEC. 6. The city council shall have no power to assess and levy taxes in any one year, to an amount exceeding the sum of five hundred dollars, for any purpose whatever, without first submitting the question of the excess of said tax to a vote of the people, at a public meeting

Limitation in levying and assessing taxes

thereof, to be holden, under notice to be given by order of said council, to be published in the newspapers of said city and posted in three public places therein, ten days prior to such meeting, which notice shall specify the amount of tax proposed to be levied and the definite object to which the same is to be applied. If at such meeting a majority shall vote yes, then said tax shall be levied by the council. Such voting to be conducted as other elections, and controlled by the same officers.

Streets to be regarded as public highways

SEC. 7. The streets of said city of Wabashaw, as the same are laid out and recorded on the plat of said city, in the office of the register of deeds for Wabashaw county, shall be (for the purpose of repairing and keeping the same in order, as provided by the law of the State,) regarded as public highways, and for such purpose shall be repaired and kept in order by the overseers of highways, under the provisions of law in the same manner as highways are kept repaired in the several towns in said county.

SEC. 8. Chapter five of said act, is hereby amended as follows:

Repeal of chapter 5

Entire chapter five, relating to assessing, levying and collecting taxes, from section one to section twenty-seven inclusive, is hereby repealed, and the following substituted in lieu thereof:

Basis for taxation for city purposes

SEC. 9. The common council shall, in levying a tax for corporation purposes upon the lands and property, both real and personal, subject to taxation, situate in the corporate limits aforesaid, take as a fixed basis of assessment, the assessment made and returned to the office of the county auditor, for State and county purposes, and the tax shall be apportioned by such auditor in accordance with the valuation of such real and personal property taxable in said city limits, as they shall appear upon such assessment roll for State and county purposes.

To report to county auditor—what to contain

SEC. 10. The common council shall be, and they are hereby required to report to the county auditor at the time now by law required for officers of a school district, to report to such auditor, the levying of any tax within such district, the amount which they shall require to be apportioned to and assessed upon the taxable property of said city, who shall thereupon insert the same in the tax roll for the year, as a city tax is now by law required in case of a school district tax.

SEC. 11. The proper officer of the county shall issue

his warrant to the county treasurer, for the collection of such tax, and the same shall be collected and enforced in the same manner as is now or may hereafter be provided by law, for the collection of taxes for State and county purposes, and the county treasurer shall receive the same fees for collection as is or shall be provided by law, for like services, and the said county treasurer shall, from time to time, as the said tax is collected, pay the same over to the city treasurer, taking his receipt therefor.

Collection of taxes—by whom collected

SEC. 12. All taxes heretofore levied, and all remedies for enforcing the same, and all sales for taxes heretofore made, shall be and remain in full force and effect, as if this chapter had not been repealed, and the city treasurer of the city shall make all deeds, as by said chapter required, and shall receive and receipt for all redemptions for lands sold by the city under said chapter five, and hold the same, and account therefor, as therein provided, redemption being made to the city treasurer instead of the marshal, as therein provided.

Duty of city treasurer

SEC. 13. The county treasurer shall make sale of all lands delinquent for city taxes for any year, in the same manner as now provided by law for the sale of lands assessed and delinquent for State and county purposes, and the same penalties shall attach, and the same interest be given to the city, and the sale shall be conducted in the same manner and under the same provisions of law, as shall or may hereafter be provided for the sale of land and delinquent for taxes, for State and county purposes, except, that for all taxes delinquent, assessed for city, and which shall be sold and remain until the redemption shall have expired, as is or may be provided by law, the city treasurer, and no other officer, shall give deeds to the purchaser or purchasers.

May make sale of lands delinquent for city taxes

SEC. 14. That whenever, in the act of incorporation hereby amended, the marshal is authorized or required to collect the taxes levied for corporation purposes, said marshal is hereby prohibited from collecting the same, and from receiving redemptions for lands sold for taxes, and all the duties for collecting the said taxes, so levied, are hereby conferred upon the officers by law authorized to collect taxes for State and county purposes, to whom redemptions for land sold shall be made in manner as now provided by law. *Provided*, That the marshal shall be

Marshal prohibited from collecting certain taxes

required to perform every other duty required to be performed by said act of incorporation.

May levy a poll tax—refusal to pay how collected

SEC. 15. The city council shall have power to require every male inhabitant in said city, over the age of twenty-one years, and under the age of fifty years, to labor on the streets in said city, or the public highways leading to said city; to labor on said streets and highways, not exceeding two days in each and every year, or in lieu thereof, to pay the sum of one dollar each per day, to be expended on said streets. And if any such person shall, after having been notified by the overseer of highways, fail to appear and perform such labor, and shall neglect to pay the said sum in lieu thereof, the said overseer of highways shall forthwith proceed to collect such sum, by levy, distress and sale of goods and chattels of such person, at public auction, by giving public notice of such sale for six days, by posting notices of the same in three public places in said city, and no property shall be exempt from such levy and sale for such tax. The city council are further authorized to assess and levy a tax not exceeding in any one year the sum of one thousand dollars, for the purpose of being expended, under the direction of the council, in building and improving the roads leading to and from said city; the amount of tax so to be levied, shall be first submitted to a vote of the electors of said city, as provided in section six of this act.

Repeal of acts inconsistent with this act

SEC. 16. All acts and parts of acts inconsistent with this act are hereby repealed.

SEC. 17. This act shall take effect and be in force from and after its passage.

Approved March 4th, 1862.