

CHAPTER V.

An Act to amend section twenty of chapter one of the session laws of 1860.

SECTION 1. Amendment to section 20. When assessor to make return to county auditor.

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

SECTION 1. That section 20 of an act entitled "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 9, 1860, is hereby amended so as to read as follows:

SECTION 20. Each township assessor, shall on or before the first Monday in August, annually make out and deliver to the auditor of his county, in tabular form and alphabetical order, a list or lists of names of the several persons, companies or corporations, in whose name any personal property, moneys, credits, investments in bonds, stocks, or joint stock companies or otherwise, shall have been listed, in his township, and he shall enter separately in appropriate columns, opposite each name, the name or number of the school district in which such person, company or corporation is subject to taxation, the aggregate value of the several species of personal property enumerated in the seventh section of this act, as attested by the person required to list the same, or as determined by the assessor, making separate lists of persons residing out of an incorporated town, and of persons who are residents of any incorporated town; the columns shall be accurately added up, and in every case where any person whose duty it is to list any personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise for taxation, shall have refused or neglected to list the same when called on for that purpose by the assessor, or take and subscribe an oath or affirmation in regard to the truth of his state-

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ment of personal property, moneys, credits, investments in bonds, stocks, joint stock companies or otherwise, or any part thereof, when required by the assessor, the assessor shall enter opposite the name of such person in an appropriate column the words "refused to list" or "refused to swear," and in every case where any person required to list property for taxation shall have been absent or unable from sickness to list the same, the assessor shall enter opposite the name of such person in an appropriate column, the words "absent" or "sick."

Approved, September 24th, 1862.

CHAPTER VI.

An Act to provide for the levying and collection of a tax to pay the interest on the State Loan.

- SECTION 1. Tax to be levied to pay interest on State loan—in what sum.
 2. To be paid in specie or United States treasury notes.
 3. Duty of proper officer to assess and collect said tax.
 4. Act, when to take effect.

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

SECTION 1. There shall be levied and collected upon the taxable property of this State, as the same appears upon the tax duplicate of the year eighteen hundred and sixty-two (1862), one-half mill upon each and every dollar's valuation thereof for the purpose of paying the interest upon the State loan, authorized by the act passed at the present extra session, authorizing the issue of State bonds.

Interest on State
loan—how paid

What tax to be
paid in

SEC. 2. Said tax shall be payable in gold or silver, or United States treasury notes.

SEC. 3. It shall be the duty of the proper officers of the several counties of the State, to assess and collect said