

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

tax in their respective counties, and pay the same over How tax assessed and collected to the Treasurer of State, in the manner and time prescribed by law.

SEC. 4. This act shall take effect and be in force from and after its passage.

Approved, September 29th, 1862.

CHAPTER VII.

An Act to provide for the services of civil and criminal process, and the collection of taxes in unorganized counties, and for other purposes.

- ENACTED 1. Unorganized counties attached to organized counties deemed a part of said organized county—duty of sheriff of such organized counties.
 2. Duties of judicial officers in such counties.
 3. Duties of boards of County Commissioners.
 4. Act, when to take effect.

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

SECTION 1. That every county which is attached to no organized county for judicial purposes, shall, for the administration of civil and criminal justice, be taken and deemed a part of said organized county, and all process, civil or criminal, may be executed within the limits of said county, so attached, by the sheriff, or his deputy, of the county to which it is attached as aforesaid; and said sheriff or deputy shall be subject to the same forfeiture and penalties for a failure or refusal to execute and make due return of such process as the law now imposes on said officers for a default in the performance of similar duties in the county in which they are appointed or elected.

SEC. 2. All justices of the peace and judicial officers of a county to which any other county is attached for

Unorganized counties deemed a part of organized counties—when