

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

Duties of Judicial officers      judicial purposes, shall have and exercise full jurisdiction, power and authority in and for any county so attached as fully and to the same extent as though it was a part of the same.

Duties of County Commissioners      SEC. 3. All counties having no board of County Commissioners, while so annexed to an organized county for judicial purposes, shall, for the purpose of assessment and collection of taxes, be deemed to be within the limits of the counties to which they are so annexed, and as forming part thereof. *Provided*, That if any board of county commissioners, appointed by the Governor, in any county not organized, shall not, at their next stated meeting, as fixed by law, proceed to organize said county by the division of the same into road and assessment districts, and the appointment of assessors, then and until the organization of said county is perfected, the officers of the county to which the same is attached, shall continue to exercise full power in the assessment and collection of taxes therein.

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

Approved September 24th, 1862.

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## CHAPTER VIII.

*An Act to legalize the action of county commissioners in appropriating money for bounties to soldiers and for the support of families of soldiers, and to provide for the levy of taxes to pay county, city and town bounties.*

- SECTION 1. Legalization and validity of actions of boards of county commissioners.
2. Duty of county commissioners or the authorities of any city or town.
  3. Duty of County Auditor.
  4. Powers of county commissioners.
  5. When tax may be paid in cash.
  6. Act, when to take effect.

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

SECTION 1. That the action of the county commis-