

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.

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-

sioners in any county and the action of the authorities of any city or town of this State, in appropriating money, issuing bonds, orders, scrip, or other evidence of indebtedness, to pay bounties to soldiers, or to support the families of soldiers, is hereby legalized and made valid.

Actions of boards of County Commissioners made legal and valid

SEC. 2. The county commissioners of those counties, or the authorities of any city or town of this State, mentioned in section one of this act, and the commissioners of any county or the authorities of any city or town, that may hereafter make appropriations for bounties to soldiers or for support of families of soldiers, are hereby empowered to levy a tax upon the taxable property of their respective counties, cities or towns as found upon the assessment rolls of 1862, or any subsequent year, a sum sufficient to cover the appropriations for their several counties, cities or towns for bounties to soldiers or for support of families of soldiers.

Duty of the authorities of any city or town

SEC. 3. The County Auditors of the several counties of this State, are hereby authorized and directed to levy upon the assessment rolls of any town in his county, for the year 1862, or of any subsequent year, such per cent. as a tax upon the property in said town, as may be sufficient to cover the amount of property certified to him to have been voted at a legal meeting of the voters of said township for the purpose of paying bounties to soldiers, or to support the families of soldiers.

Duty of County Auditor

SEC. 4. The county commissioners of any county who may hereafter vote to pay bounties to soldiers, or who may hereafter assume the amount agreed to be paid as bounties to soldiers by the several towns in their respective counties, are hereby empowered to levy a tax upon the taxable property of their counties, as found upon the assessment rolls of 1862, or of any subsequent year, sufficient to pay the same.

Powers of County Commissioners

SEC. 5. In any county where such bounties have been paid or agreed to be paid, otherwise than in county orders or bonds, the commissioners of such county may order such tax to be paid in cash; and in case any county may have assumed, or may hereafter assume any sum paid by any town in said county as bounty to soldiers, the county treasurer shall pay to the town treasurer of such town from the tax levied and collected according to the provisions of this act, a sum sufficient to reimburse such town for the sum so paid.

When tax may be paid in cash

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

Approved, September 23d, 1862.

CHAPTER IX.

An Act entitled an act to provide for the borrowing of money to defray the expenses growing out of the present Indian war.

- SECTION 1. Governor and treasurer of State authorized to borrow money—for what purpose.
2. How loan to be made.
 3. Additional tax to meet interest on said loan.
 4. For what purpose annual tax to be levied after the year 1867.
 5. How said tax to be invested.
 6. Manner of paying interest on said loan.
 7. State treasurer to procure blank bonds.
 8. Credit of the State pledged for the payment of interest and principal on said bonds.
 9. Act when to take effect.

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

SECTION 1. That the Governor and treasurer of the State of Minnesota be, and they are hereby authorized to borrow, on the credit of the State, the sum of one hundred thousand dollars, at a rate of interest not exceeding eight per cent. per annum, payable semi-annually in the city of New York; which loan shall be called the war loan, and shall be paid and re-imbursed in ten years from the time on which the same is negotiated; which money so borrowed shall, on first being duly appropriated therefor, be applied to the defrayment of the expenses growing out of the present Indian war.

SECTION 2. That the loan mentioned in section first of this act shall be made upon State bonds, with coupons attached, issued and signed by the treasurer, and countersigned by the secretary of State; which bonds shall