

CHAPTER IV.

An Act to authorize the assessment and collection of a special county tax in Benton County.

SECTION 1. County Auditor authorized to assess and levy a tax for soldier's bounty.
 2. Manner of collecting tax.
 3. Act, when to take effect.

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

SECTION 1. That the Auditor of Benton County is hereby authorized and required to assess, levy and extend upon the tax duplicates of 1862 in a separate column, a special county tax of five (5) mills on each and every dollar valuation in said county, to be called the "soldiers' bounty tax," for the sole purpose of liquidating the indebtedness of said Benton County incurred in the issuing of one thousand dollars of Benton County orders to stimulate volunteer enlistments, under order of commissioners of said county, August 11th, 1862, hereby legalizing the aforesaid action of Benton County commissioners.

County Auditor
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bounty

SEC. 2. The tax levied by the provisions of this act shall be collected and paid over by the treasurer in like manner as the regular county tax, and may be paid in any out-standing Benton County orders, and the county treasurer shall make return of delinquent taxes under this act in like manner and with the same effect as is or may be provided by law for the return of other delinquent taxes, and the property advertised and sold for the aforesaid delinquent taxes at the next succeeding sale of lands for delinquent taxes, shall be as valid and binding as any sale of lands for a delinquent general tax. *Provided*, The treasurer shall receive but one per cent. for services rendered under this act.

Manner of col-
lecting tax

SEC. 3. This act shall take effect and be in force from and after its passage.

Approved, September 23d, 1862.