

court of competent jurisdiction, of fraud, peculation, or malfeasance in office, or of any complicity in any fraud or peculation, shall be punished by imprisonment in the State prison for a period of not less than one year or more than ten years. Penalty for malfeasance in office

SEC. 10. Two of said special Board of Auditors shall constitute a quorum for the transaction of business, and the time and place of meeting shall be advertised as required in section first of this act. What to constitute a quorum

SEC. 11. Said Board of Auditors shall issue to each claimant a certificate for the amount allowed him, and the Adjutant General, Attorney General, and State Auditor are hereby created a Board to audit and allow, or disallow, in the same manner and under the same regulations as are herein provided for the government of the Commissioners, all claims which may remain unaudited by the said Commissioners, and such claims may be presented at any time within six months after the 14th day of April, 1863. Two of the officers named in this section shall constitute a quorum for the transaction of business. Shall issue certificate to claimant—who to constitute board after expiration of term of present Board—quorum

SEC. 12. This act shall take effect from and after its passage.

Approved, February 24, 1863.

CHAPTER II.

An Act amending Chapter Thres of the General Laws of 1860, being an act prescribing the duties of County Treasurers, and Chapter Three of the Session Laws of 1861, and Chapter Ten of the Session Laws of the year 1862, amending the same.

- SECTION 1. Amendment to Section 22, Laws of 1862. When to deposit with the Auditor all orders redeemed—publish notices of taxes assessed.
2. Amendments to Section 27, Laws of 1861. State moneys to be forwarded by express—mileage to be allowed to County Treasurers.
3. Amendment to Section 28, Laws of 1862. Fees for collecting taxes.
4. Amendment to Section 28, Laws of 1862. Settlement between Auditor and Treasurer—when to be made.
5. When act to take effect.

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

SECTION 1. Section twenty-two of an act prescribing

the duties of County Treasurers, as amended by Section 1 of Chapter 10, of the General Laws of 1862, is hereby amended to read as follows :

When to deposit
with the Auditor
all orders re-
deemed

Sec. 22. That the County Treasurer shall, on the last day of February and the 10th day of October, in each year, deposit with the Auditor of his county, all orders on the treasury by him redeemed, and take the Auditor's receipt therefor, the said orders being at that time, and in presence of the Treasurer, so far cancelled by the Auditor as to prevent their being again issued. And the County Treasurer shall immediately after receiving from the Auditor of his county, a duplicate of the taxes assessed upon the property of such county, cause notices to be posted up in three places in each township throughout the county, one of which shall be the place of holding elections in the township, and also cause to be inserted in some newspaper having general circulation in his county, for three successive weeks, specifying particularly in said notices the amount of taxes levied for the support of the State government, for the payment of principal and interest of the public debt, for the support of State common schools, for defraying county expenses, for repairing roads, for keeping the poor, for building bridges, for township expenses, and for any other object for which tax may be levied on each dollar valuation of property ; also, on what day the Treasurer, or his deputy, will attend at the place of holding elections, or at some other convenient place in each township, which day shall not be prior to the first day of January in each year, for the purpose of receiving such taxes ; and the Treasurer or his deputy, shall attend for the purpose aforesaid, on the day and at the place named in such notice, and shall attend at his office, at the seat of justice, thereafter, to receive taxes from persons wishing to pay the same ; *Provided*, That the board of County Commissioners of any county, at the stated meeting in September, in any year, or at any meeting, if they shall deem it necessary for the convenience of the citizens of any township or townships in their county, to enable them to pay their taxes without attending at the county seat, may make an order requiring the County Treasurer to attend one day more in each township or townships, for the purpose of receiving taxes, and shall notify the Treasurer thereof, and the Treasurer or his deputy, shall be bound to attend accordingly, and shall state in the notices to be

Publish notices of
taxes assessed

Further duties
imposed by Coun-
ty Commissioners

given as aforesaid, on what days he will attend said township or townships for that purpose.

SEC. 2. That Section twenty-seven of Chapter 3, of the Session Laws of 1861, be amended to read as follows:

Sec. 27. That express charges shall be paid for forwarding State moneys, and mileage shall be allowed to each County Treasurer for travelling fees in going to and returning from the nearest express office, in order to send by express to the State Treasurer, the moneys received by him for State purposes, at the rate of ten cents per mile, to be computed by the Auditor of State, according to the distance on the nearest post route.

State moneys to be forwarded by express—mileage for County Treasurers

SEC. 3. That Section twenty-eight of said act as amended by Section 2, of Chapter 10, of the laws of 1862, be amended to read as follows:

Sec. 28. That each County Treasurer shall be allowed at the time of his settlement, for his services, three per cent. on all moneys by him collected, excepting that on which some other rate of compensation is fixed by law, and shall be credited with the sum paid by him for printing such advertisements as he is required to publish, at the rates prescribed by law, and with the sum paid by him for blank books and stationery, necessarily used in his office; *Provided*, That no compensation shall be allowed to the Treasurer on any moneys received from his predecessor in office, or his legal representatives; *Provided further*, That the County Treasurer shall receive for his services in the counties where the annual tax collected is ten thousand dollars or less, five per cent.; where the sum collected is over ten thousand dollars and less than twenty thousand dollars, four per cent.; where the amount collected is more than twenty thousand dollars, three per cent.; *Provided also*, That the County Treasurer shall receive one per cent. as fees for receiving and disbursing all moneys paid into the county treasury, by township or city treasurers, on any tax collected by said town or city treasurers, and the county treasurers shall receive one per cent. as fees, for receiving and disbursing all moneys on account of the sales of school lands, or the payment of interest on

Fees for collecting taxes

school lands. *And provided,* That for offering for sale all tracts of land in pursuance of Section twenty-three, of an act entitled "an act prescribing the duties of County Auditors," approved March 6th, 1860, the County Treasurer shall be entitled to receive from the county three dollars per day, for a time not to exceed eight days.

SEC. 4. Section thirty eight, of said act, as amended by Section 3, of Chapter 10, of the General Laws of 1862, is hereby amended so as to read as follows :

Settlement between Auditor and Treasurer—when to be made

Sec. 38. That the County Treasurer shall, on the last day of February, the fifteenth day of June, and the tenth day of October in each year, make settlement with the Auditor of his county, and on the fifteenth day of March and the first day of November in each year, the County Treasurer shall send by express, from the nearest public express office, to the State Treasurer, all moneys by him received for State purposes, agreeably to the last certificate of settlement with the Auditor of his county, and the State Auditor is hereby authorized to draw upon any County Treasurer, in favor of the Treasurer of State, for any money in the county treasury belonging to the State, at any time after the June settlement in each year, as herein provided for ; and the County Treasurer shall pay such drafts to an amount agreeably to the June certificate of settlement with the Auditor of his county, and the State Treasurer shall give duplicate receipts for the moneys so paid, one of which he shall deposit with the State Auditor. And the County Treasurer is hereby required to pay over to any town, city or school district treasurer, any money found to be in the county treasury, at either of the within named settlements, belonging to any town, city, road, or special school fund, or other fund, in the manner required by law.

SEC. 5. This act shall take effect immediately.

Approved, March 6, 1863.