

to collect the said poll tax, and that after diligent search he has been unable to find any personal property upon which to distrain for any poll tax remaining unpaid upon his list. The said list shall then be filed in the county auditor's office, who shall inform the State Auditor the number of polls assessed in his county, the number paid, the number remaining unpaid, and the amount allowed as fees for collection.

When and for what Treasurer to file oath

SEC. 7. The State Auditor shall charge each county with the amount of polls assessed, and credit the amount paid him, the amount of fees, and the amount uncollected. Any officer failing to perform his duties as provided in this act, shall be guilty of misdemeanor, and liable to a fine of fifty dollars.

Duty of State Auditor—penalty for non-performance of duty

SEC. 8. This act shall take effect from and after its passage.

Approved March 3, 1863.

CHAPTER IV.

An Act to Provide for the Assessment and Collection of a Tax for State Purposes.

- SECTION 1. Tax for the purpose of meeting the interest on State loan, under the act of March 13th, 1858; also on the war loan under act of Sept. 27th, 1862.
2. Duty of the proper officers in the several counties of the State.
3. When act to take effect,

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

SECTION 1. There shall be levied on all the taxable property in the State of Minnesota, for the year one thousand eight hundred and sixty-three, a tax of four and a half mills upon the dollar, for the use of the State, including the sum to be used as a sinking fund and for the interest on the State debt, under the provisions of an act entitled "an act to authorize a loan of two hundred

Tax for meeting interest on State loan; also on the war loan

and fifty thousand dollars, to defray the current expenses of the State," approved March thirteenth, one thousand eight hundred and fifty eight," and also including the interest on the war loan, under the provisions of an act entitled "an act to provide for the borrowing of money to defray the expenses growing out of the present Indian war," approved September twenty-seventh, one thousand eight hundred and sixty-two, two mills thereof shall be payable in gold and silver or in United States treasury notes. So much thereof, as may be necessary, shall be applied to the payment of the interest and expenses on the State loan of two hundred and fifty thousand dollars, and to the payment of the interest and expenses on the war loan of one hundred thousand dollars.

Duty of the prop-
er officers

SEC. 2. 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 to the Treasurer of State, in the manner and time prescribed by law.

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

Approved, March 3, 1863.

CHAPTER V.

An Act entitled an Act providing for the Sale of all Lands that have not been Advertised according to the provisions of Chapter four of the Session Laws of 1862, entitled an act in relation to the redemption of Lands sold for Taxes, and relating to Taxes and Tax Sales.

SECTION 1. Disposition of lands not heretofore advertised and sold for taxes.
2. When act to take effect.

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

SECTION 1. That all lands which have not been legally