

SEC. 3. That the County Boards of Equalization for said counties, shall meet on the first Tuesday of September, 1863, for the purpose of equalizing the assessments for the years 1862 and 1863, in said counties. Meeting of Board of Equalization — for what purpose

SEC. 4. That all the taxes for 1862, in said counties, shall be assessed, levied and collected at the time and in the manner as the taxes for 1863, in said counties. Taxes how collected

SEC. 5. That all the general laws in this State relating to the assessment and taxation of property, and the levy of taxes thereon, as well as to the duties of County Auditors and County Treasurers, shall be and remain in full force and operation in said counties, as far as the same are not repealed or modified by this act. All general laws to remain in full force

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

Approved, March 4, 1863.

CHAPTER XXIII.

An Act to Legalize and Confirm the Tax levied in Houston County, for county purposes, for the year 1862, by the Commissioners of said county, and to authorize the collection of the same.

- SECTION 1. Tax levied by Board of County Commissioners for year 1862, is hereby confirmed.
2. Duty of the proper officers for the collection of taxes.
 3. For what purpose the excess to be used.
 4. When act to take effect.

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

SECTION 1. That the action of the Board of County Commissioners of Houston County, in levying a tax of five mills on the dollar valuation of all the taxable property in said county for the year 1862, is hereby legalized and confirmed. Taxes levied for 1862 legalized

Duty of collector
of taxes

SEC. 2. The proper officers for the collection of state, county, town, road, special, school, and all other taxes, are hereby authorized to proceed to collect the taxes mentioned in section one of this act, in the same manner and with the same powers and restrictions, as is conferred upon them for the collection of other taxes.

For what purpose
excess used

SEC. 3. The excess of tax levied as stated in section one of this act, over and above that which was heretofore authorized by law, to wit: two (2) mills on the dollar valuation, shall be used for the exclusive purpose of defraying and cancelling the indebtedness of said county, and for no other purpose.

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

Approved, March 4, 1863.

CHAPTER XXIV.

An Act relative to Taxes in Houston County for County purposes.

- SECTION 1. Powers of the Board of Commissioners.
 2. Authorized to levy a tax for extinguishment of the indebtedness of said county.
 3. Repeal of acts inconsistent with this act.
 4. When act to take effect.

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

Powers of the
Board of Com-
missioners

SECTION 1. The Board of Commissioners for Houston County are hereby authorized and empowered to levy in each and every year a tax sufficient to defray the expenses of the county for the current year; *Provided*, That in no one year shall a tax be levied greater than three and a half mills on each dollar's valuation of the real and personal property subject to taxation in said county; *Provided further*, that the said Commissioners