

## CHAPTER XXIX.

*An Act to extend the time for collecting the Taxes of Stearns county, for the year one thousand eight hundred and sixty two, and to authorize the County Treasurer to collect the same, and to legalize the assessment thereof.*

- SECTION 1. Extension of time for making returns to State Treasurer.  
 2. County Treasurer to give notice of the time of attendance in each township.  
 3. Duty of County Auditor.  
 4. Assessments for year 1862 declared legal and valid.  
 5. When act to take effect.

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

Extension of time  
for making re-  
turns

SECTION 1. That the time in which the Treasurer of the county of Stearns is required to make his return to the State Treasurer, is hereby extended to the first day of May, one thousand eight hundred and sixty three, and for settlement with the County Auditor of said county, is hereby extended to the thirty-first day of March, one thousand eight hundred and sixty three; that the Treasurer of said county shall not distrain any goods or chattels, nor add any interest or penalties for the non-payment of taxes until the fifteenth day of April, one thousand eight hundred and sixty three.

To give notice of  
the time of atten-  
dance in each  
township

SEC. 2. That the County Treasurer of said county is hereby required to give notice, on or before the first day of March, one thousand eight hundred and sixty three, that he or his deputy will attend at the place of holding elections in each township in said county, which day shall not be prior to the tenth day of March of said year, for the purpose of receiving such taxes; and the Treasurer or his deputy shall attend for the purposes aforesaid on the day and at the places named in such notices, and shall attend at his office at the county seat of said county, to receive taxes from persons wishing to pay the same.

SEC. 3. The Auditor of said county is hereby authorized and required to advertise all lands in said county for the delinquent taxes of the year one thousand

eight hundred and sixty-two, and upon which the taxes remain unpaid, and the time for the publication thereof shall be on or before the fifteenth day of May next, that the sale of the lands so advertised shall be on the first Monday of July next, and the succeeding days; the advertisement and sale thereof to be made in accordance with and subject to the requirements of, and all subsequent proceedings in regard thereto, to be conducted in the manner prescribed by the statutes now in force applicable to the advertisement, sale, and redemption of lands sold for taxes. That all sales made in pursuance of this act shall be as valid and binding as if the same had been made in accordance the provisions of the laws in force at the time the same should have been performed.

Duty of County Auditor

SEC. 4. The assessment of all lands and property in said Stearns county for the year one thousand eight hundred and sixty-two, and the levy of the same, and all proceedings in relation to said tax, and all delinquent tax in said county, are hereby declared to be legal and valid, any omissions and irregularities in said proceedings to the contrary notwithstanding.

Assessments for 1862 declared legal

SEC. 5. This act shall take effect and be in force from and after its passage.

Approved, February 20, 1863.

## CHAPTER XXX.

*An Act to authorize the County Commissioners of Meeker County to issue Bonds for certain purposes.*

- SECTION 1. County Commissioners authorized to issue county bonds—for what purpose.  
 2. Authorized to issue bonds to defray current expenses until March, 1864.  
 3. When act to take effect.

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

SECTION 1. The Commissioners of the county of