

make a certified statement of the amount of State tax so abated by the county commissioners to the Auditor of State, who shall thereupon credit such county with the amount so certified, and said county commissioners shall, at that time, direct their county treasurer to proceed to collect, in the manner prescribed in this act, any delinquent taxes remaining on said list.

SEC. 2. That section 89 of the same act shall be amended so as to read as follows :

County auditor to
draw warrant on
treasurer

Section 89. Upon the demand of the purchaser, or his legal representative, and the surrender of the tax certificate, and upon the payment of the auditor's fees, the county auditor shall draw his warrant upon the county treasurer in favor of such purchaser, or his legal representative, for the amount of money so deposited, as hereinbefore mentioned, with the treasurer.

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

Approved, March 4, 1864.

CHAPTER VIII.

An Act to amend an act entitled " An act to provide for the assessment and taxation of all property in the State, and for levying taxes thereon, according to its true value in money," approved March ninth, eighteen hundred and sixty.

SECTION 1. Amendment to Section 30. Power of Board of County Commissioners.
2. When act to take effect.

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

SECTION 1. That the act entitled " an act to provide for the assessment and taxation of all property in

this State, and for levying taxes thereon, according to its true value in money," approved March ninth, one thousand eight hundred and sixty, be amended, by adding to section thirty (30) of said act, the following proviso: *Provided*, That the board of county commissioners of each county shall be empowered, upon any just or equitable cause shown, to abate the said fifty per centum added to the value by the county auditor, and thereupon the county auditor shall make such correction upon the tax duplicate, and a certificate of such abatement, attested by the County Auditor, shall thereupon be sufficient authority for the county treasurer to deduct the amount so abated, in making his collection of taxes.

Power of board of
county commis-
sioners

SEC. 2. This act shall take effect from and after its passage.

Approved March 4, 1864.

CHAPTER IX.

An Act to provide for the better collection of the Poll Tax for State purposes, being amendatory to Chapter three of the Session Laws of eighteen hundred and sixty-three.

- SECTION 1. Town or city officers required to immediately assess, collect and return poll tax for 1863 and 1864.
2. Liability of officers failing to furnish list of persons liable to a poll tax.
 3. Town and city clerks shall be chargeable with amount of poll tax assessed.
 4. Duty of County Auditor—Duty of State Auditor.
 5. State Auditor to furnish copies of this act to County Auditors.
 6. Act to be inoperative and void—when.
 7. When act to take effect.

Whereas, in certain counties, cities and towns of this State, no action was taken by the proper officers to carry out the provisions of chapter three of the laws