

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

of 1863, being an act to provide for the assessment and collection of a poll tax for State purposes, therefore,

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

Town or city officers required to immediately assess, collect and return poll tax for 1863 and 1864

SECTION 1. That the town or city officers of any town or city of this State, who failed to perform any act in relation to the assessment and collection and return of the poll tax, as provided in chapter three of the session laws of 1863, are hereby required to immediately proceed to assess, collect and return such poll tax for the year 1863, and at the same time to assess and collect the poll tax for 1864, the same being one dollar for each year, and to pay the same into the county treasury, in the manner specified in the act, approved March 3d, 1863, being an act to provide for the assessment and collection of a poll tax for State purposes, except as regards the time in which the several acts herein required are to be done. *Provided*, That no deduction shall be made from the fees of town treasurers, for collection of the poll tax, if returned and paid into the county treasury by May 1st, 1864.

Liability of officers failing to furnish list of persons liable to a poll tax

SEC. 2. The town clerk of any town, or the city clerk of any city, failing to furnish a list of the persons liable to a poll tax in his town or city, shall be deemed to be guilty of a misdemeanor, and pay a fine of not less than one hundred, nor more than two hundred dollars, at the discretion of any court having competent jurisdiction.

Town and city clerks shall be chargeable with amount of poll tax assessed

SEC. 3. Every town and city treasurer shall be chargeable with the amount of poll tax assessed in his town or city, and he and his bondsmen shall be liable in a civil action, to be commenced in the name of the State of Minnesota, in any court of the State having competent jurisdiction, for the amount appearing as unpaid on the list of persons liable to a poll tax for his town or city, unless such treasurer shows to the satisfaction of the court or jury, that such amount, or some portion thereof, is not collectable.

Duty of county auditor

SEC. 4. It is hereby made the duty of the county auditor of each county of the State, on the first Tuesday of May, 1864, to report to the State Auditor the names of each town or city clerk, and of each town or

city treasurer, who shall fail to perform any act required by this act, or by the provisions of chapter three of the general laws of 1863, relating to the assessment of a poll tax for State purposes.

And the State Auditor shall immediately furnish the Attorney General of the State with such list of town or city clerks, and of town or city treasurers so reported to him, and the Attorney General shall, in his discretion, commence, or cause to be commenced, suits against the said officers, or any of them, for the collection of the penalties herein imposed, or the amount herein charged to such officers. *Provided*, That any such suit shall be discontinued upon the production of the certificate of the county auditor of the proper county, that said officer has performed his duty under this act.

Duty of State Auditor

SEC. 5. The State Auditor shall immediately, upon the passage of this act, furnish to the several county auditors, a sufficient number of copies thereof, which shall be distributed by the county auditors to their several town and city officers of the respective towns and cities of their counties, having duties to perform under this act.

Copies of this act to be furnished to county auditors

SEC. 6. This act, and the act to which it refers, to wit: To chapter three, of session laws, 1863, "An act to provide for the assessment and collection of a poll tax for State purposes," approved March 3, 1863, shall be inoperative and void on and after the first day of February, 1865.

When act to be inoperative and void

SEC. 7. This act shall take effect and be in force from and after its passage.

Approved March 4, 1864.