

CHAPTER XXXI.

An Act to authorize the assessment and collection of a special tax in the town of Cherry Grove, Goodhue county.

- SECTION 1.** Duty of County Auditor.
 2. Duty of Town Treasurer.
 3. County Auditor to extend delinquencies on duplicate tax list of eighteen hundred and sixty-four—how collected.
 4. When act to take effect.

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

SECTION 1. That the county auditor of Goodhue county be hereby authorized and directed to make a copy of the valuation of all the real and personal property of the town of Cherry Grove, Goodhue county, for the year 1863, and to extend thereon, against the personal property and real estate of said town of Cherry Grove, such amount as a tax upon such property as may be ordered by the board of supervisors of said town on or before the first day of April, 1864.

SEC. 2. The town treasurer shall proceed to collect the tax therein assessed in the same manner as other taxes are collected, and to give receipts therefor, marking the same paid, and to have the same fees for collection as the law provides for the county treasurer. The town treasurer shall collect all personal tax that cannot be otherwise collected, by distress and sale, in the manner provided by law, and the taxes upon real estate which are not collected by the first day of July, 1864, shall be returned to the county auditor. The town treasurer shall make his return to the auditor upon oath, stating that all the tax has been collected on personal property that can be by law collected, and that against each description of land that the word paid is not written, the same remains unpaid.

SEC. 3. The county auditor shall extend such delinquencies on the duplicate tax lists of 1864, which

Delinquent taxes
how collected

shall be collected in the same manner, and by the same officer, as other taxes are collected. The town treasurer shall pay out the money by him collected, on the order of the board of town supervisors, for the payment of money borrowed for the purpose of paying bounties to volunteers, for the town of Cherry Grove.

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

Approved March 4, 1864.

CHAPTER XXXII.

An Act to authorize the city of Hastings to levy a tax for the purpose of purchasing a Fire Engine and other apparatus for extinguishing fires, and for building an Engine House.

SECTION 1. Authorized to levy a special tax—for what purpose—in what sum.
2 When act to take effect.

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

Authorized to levy
special tax—for
what purpose

SECTION 1. The city of Hastings is hereby authorized to levy a special tax on all the taxable property in said city, not exceeding the sum of two thousand dollars, for the purpose of purchasing a fire engine and other apparatus for extinguishing fires, and for building an engine house in said city.

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

Approved February 1, 1864.