

CHAPTER XCII.

An Act relative to assessing property within the City of St. Paul.

- SECTION 1. When City Council to appoint an Assessor—term of office—to give bond—vacancy how filled—compensation.
2. Duty of assessor—assessment roll—by whom corrected.
 3. Repeal of former acts.
 4. Duty of County Auditor.
 5. When act to take effect.

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

SECTION 1. It shall be the duty of the common council of the city of St. Paul annually, as soon after the charter election for city officers in said city as practicable, to appoint one assessor for the said city at large, who shall be a resident freeholder of said city, and who shall perform all the duties required by law of assessors of property for the purposes of taxation for State, county, city and other purposes within the city of St. Paul. Said assessor shall hold his office for the term of one year from the time of his appointment, and until his successor is appointed and qualified, and shall file a bond with the county auditor of Ramsey county, and take an oath of office in the manner and within the time prescribed for assessors under the general laws of this State; and upon failure to file such bond and take such oath of office within the time prescribed by law, the office to which he was appointed shall be considered vacant, and in case of any vacancy during the regular term of office of such assessor, by death, resignation or otherwise, the common council of said city shall fill such vacancy, by appointment in manner aforesaid for the unexpired term, and until a successor shall be appointed and qualified. The compensation of such assessor shall be fixed by the common council of said city, and paid out of the general funds of said city.

When to appoint an assessor—term of office—to give bond—vacancy how filled—compensation

Duty of assessor—
assessment roll—
by whom corrected

SEC. 2. Such assessor shall make a separate roll or return for each ward of said city, contained in a book or books, to be furnished him by the county auditor, and shall return the same to the county auditor in the manner and within the time prescribed by the general laws of this State, and said returns and assessments shall be subject to the revision and correction of the county board of equalization, and of the county auditor of Ramsey county, in the manner and in the cases prescribed by the general laws of this State regulating the assessment of property.

Repeal of former
acts

SEC. 3. Section ten of chapter three, and sections three, four and six, of chapter eight, of the act entitled "An act to reduce the law incorporating the city of St. Paul, in the county of Ramsey and State of Minnesota, and several acts amendatory thereof into one act, and to amend the same," approved March twentieth, one thousand eight hundred and fifty-eight, and as amended by an act entitled "an act to amend the charter of the city of St. Paul, approved March second, one thousand eight hundred and sixty-three, being sections four, five, six and seven of said last-mentioned act, as well as all parts of said acts, inconsistent with this act, are hereby repealed.

Duty of county
auditor

SEC. 4. In case of any omission which may have been made by the assessor in said city to return any new structure upon real estate within said city, subject to taxation, in his assessment or return for the year one thousand eight hundred and sixty-three, the county auditor of Ramsey county shall be and is hereby empowered, at any time before his settlement with the county treasurer, prior to the next sale for delinquent taxes, to assess and add the value thereof to the valuation of the parcel of real property to which the same belongs, with the same effect as if such new structure had been returned by the assessor, and to correct the same upon his duplicate, and the same shall be collected as in other cases of taxes assessed upon real estate. Prior to making such correction, the said county auditor shall give at least five days' notice of the time and place of making such assessment or correction, by publication thereof in a newspaper published in said county.

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

Approved February 24, 1864.

CHAPTER XCIII.

An Act to authorize the County Treasurer of the County of Stearns to collect taxes in the County of Douglas, and repeal a former act.

SECTION 1. By whom taxes in Douglas county collected.

2. Repeal of former act.

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

SECTION 1. That the treasurer of the county of Stearns shall be and he is hereby authorized to collect the taxes in the county of Douglas, and he shall be governed by the laws now in force in this State, in regard to the duties and liabilities of other county treasurers. By whom taxes in Douglas county collected

SEC. 2. That section two of chapter twenty-five of the special laws of one thousand eight hundred and sixty-three, be and the same is hereby repealed. Repeal of former act

Approved March 4, 1864.