county treasurer shall proceed in all respects with How collected. such tax remaining unpaid, as they might or could have done had the same been properly included upon the tax roll now in said county treasurer's hands for collection.

Sec. 6. All questions between vendee and vendor Disputed quesrelating to this tax, shall be determined in the same tions-how setway that they would have been had the same been ued. regularly extended upon the general tax roll of said county now in the hands of the county treasurer for collection.

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

Approved March 1, 1866.

## CHAPTER XXXVI.

An act for the relief of school district number forty five, in the County of Houston, and to authorize the County Auditor of said county to extend upon the tax roll for collection the taxes levied by the legal voters of said district in the year 1865.

- SECTION 1. Duties of County Auditor of Houston County in reference to School Distric number forty-five.
  - 2. County Treasurer to have power to collect all taxes levied for said school district
  - 3. When act to take effect.

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

SECTION 1. That the county auditor be and he is Duty of County hereby authorized, directed and required, on or be-Anditor. fore the first day of May, one thousand eight hundred and sixty-six (1866), to extend on the tax duplicate of

1865, in said county, on the real estate and personal property in school district number forty five, in said county, the amount of one hundred and fifty dollars, of tax voted by the legal voters of said school district on the fourteenth day of October, one thousand eight hundred and sixty-five, for the purpose of building a school house in said district.

Powers of Treas-

SEC. 2. That said tax when extended on the tax duplicate as aforesaid, against the real estate and personal property in said school district number forty-five, shall be legal and valid, and the county treasurer of said county of Houston shall have the same power to collect said tax by distress and sale as is now possessed by him in collecting county taxes.

SEC. 3. This act shall take effect and be in force

from and after its passage.

Approved February 2, 1866.

## CHAPTER XXXVII.

Yebruary 28, 1865 An act authorizing the trustees of school district number seventy-five, in the county of Wabashaw, to assess and collect taxes for certain purposes.

- Section 1. Trustees of School District No. seventy-five, in the County of Wabasha &, authorized to levy tax for certain purposes.
  - 2. District Treasurer to give tonds for performance of his duty.
  - 3. When act to take effect.

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

Section 1. That the trustees of school district number seventy-uve, in the county of Wabashaw, located in the town of Pell, in said county, be and they are hereby authorized and empowered to levy a tax on