

CHAPTER XLVII.

An Act for the adjustment of certain tax accounts between the State of Minnesota and the several counties therein.

March 9, 1867

SECTION 1.—Constitutes board of commissioners.

1.—Commissioners to ascertain amount of state taxes.

2.—Duty of state auditor.

4.—When act to take effect.

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

SECTION 1. The chairman of the board of county commissioners and the county auditor of each of the several counties of this state, respectively, together with the auditor of state, are hereby created and made a board of commissioners, for the adjustment of the delinquent tax accounts of such counties with the state.

Board of com'ers

SEC. 2. Said commissioners shall ascertain the amount of state taxes collected by each county and directed to its own use, and it shall be the duty of the commissioners of such counties to levy a tax, if necessary, sufficient to liquidate the indebtedness so found, in two years.

SEC. 3. The state auditor is hereby required to allow twenty-five per cent. on all sums paid on said indebtedness, previous to the first of January, 1868, and to allow all abatements of taxes heretofore made in accordance with law.

Duty of state auditor

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

Approved March 9, 1867.