

CHAPTER XV.

March 4, 1871. *An Act to amend Chapter eleven, of the General Statutes, relating to Taxes.*

- SECTION 1. Amendment to Section ninety-two (92), Chapter eleven (11), General Statutes. Taxes on personal property may be paid before Treasurer distrains.
2. Amendment to Section ninety-three (93), Chapter eleven (11,) General Statutes. Treasurer shall file affidavit with Clerk of Court, when—duty of Clerk of Court—when Treasurer shall be held responsible for unpaid personal tax.
3. When act to take effect.

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

SECTION 1. That section ninety-two, of chapter eleven, of the general statutes, relating to taxes, be amended so as to read as follows :

Taxes on personal property may be paid before distraint.

Sec. 92. If any person fails to pay the taxes upon personal property charged to him after the same becomes due he may pay the same at any time before the treasurer distrains any property for the payment of such taxes ; *Provided*, That such payment is made prior to the first day of June next, after the same become due, but if not paid before such first day of June, he shall pay two per centum thereon per month for the use of the county so long as the same shall remain unpaid.

SEC. 2. That section ninety-three of said chapter, be amended so as to read as follows :

Unable to collect tax treasurer shall file affidavit with clerk of court—when held responsible for unpaid taxes.

Sec. 93. If the county treasurer is unable, for want of goods and chattels whereon to levy, to collect by distress or otherwise, the taxes which have been, or hereafter shall be assessed upon the personal property of any person or corporation, or any executor, administrator, guardian, receiver, accounting officer, agent or factor, such treasurer shall file with the clerk of the district court of his county, at any time after his annual settlement with the county auditor, on the last day of February, his affidavit, stating such inability, and said clerk shall cause a notice to be served upon such person, corporation, exec-

utor, administrator, guardian, receiver, accounting officer, agent, or factor, requiring him forthwith to show cause why he should not pay such taxes, and if he fails to show a sufficient cause, said court, at the term to which such notice is returnable, shall enter a rule against him for the payment of such taxes and the cost of such proceeding, which rule shall have the same force and effect as a judgment at law, and be enforced by execution. Within three days after the filing with the clerk of the district court of the affidavit above mentioned, said clerk shall make and deliver to the treasurer, a certificate under his official seal, stating that said affidavit has been made and filed as above provided, and the treasurer shall cause the same to be filed in the office of the auditor within said time. And if the county treasurer neglects or refuses to collect the taxes assessed upon personal property by distress or otherwise, and neglects or refuses to make and file on or before the first Monday in June of each year, with the clerk of the district court of his county, his affidavit stating his inability to collect such taxes for want of goods and chattels whereon to levy, (of which neglect or refusal, the fail of such treasurer to file with the auditor the certificate as hereinabove provided, shall be deemed *prima facie* evidence,) he shall be held responsible for the whole amount of such unpaid personal taxes, and the amount thereof shall be deducted from his salary or the fees of his office, by the county auditor, and applied to the funds for which such taxes were assessed.

SEC. 3. This act shall take effect and be in force from and after its passage. When not to take effect.

Approved March 4, 1871.