

## CHAPTER LXXVII.

*An Act to authorize the advertising and sale of delinquent lands in Wabasha County, upon which taxes for one thousand eight hundred and sixty-six and previous years remain unpaid.*

March 6, 1871.

- SECTION 1. Auditor to cause list of said delinquent taxes to be published—what list to contain—when sale to commence.
2. Duty of County Treasurer.
  3. How sale to be conducted.
  4. Rights of purchasers.
  5. Time for redemption.
  6. When list of lands sold to be transmitted to State Auditor.
  7. Commissioners authorized in certain cases to abate interest and penalties.
  8. Deemed a public act.
  9. When act to take effect.

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

SECTION 1. That the auditor of the county of Wabasha, shall cause a list of the delinquent lands in the county of Wabasha upon which the taxes of one thousand eight hundred and sixty-six and previous years remain unpaid, to be published at least three weeks between the third Monday of March, and the third Monday of May, one thousand eight hundred and seventy-one, in some newspaper printed and published in said county, the publisher of which shall agree to do the same at a price not to exceed the rates allowed by law. Such list shall contain a description of the lands, the name of the owner if known, and the amount of taxes and interest due thereon. To which list shall be attached a notice, that the whole of the several tracts or town lots in said list contained or so much as may be necessary to pay the taxes, interest, penalty and expenses charged thereon, will be sold at the court house in said county, commencing on the twenty-first day of June, one thousand eight hundred and seventy-

Publication of list of delinquent taxes—what list to contain—when sale to commence

one, and continuing from day to day until the whole list shall be offered or sold.

Duty of County  
Treasurer.

SEC. 2. The county treasurer of said county or his deputy, shall attend at the court house on the twenty-first day of June, one thousand eight hundred and seventy-one, and shall then and there, at and after the hour of ten o'clock in the forenoon, proceed to offer for sale at public auction, separately, each tract of land or town lot contained in the advertisement aforesaid, and on which the taxes, interest, penalty and costs have not been paid; and the person offering at said sale to pay the taxes, interest, and penalties and costs charged on such land or lot, for the least quantity thereof, shall be the purchaser.

How sale to be  
conducted.

SEC. 3. That said sale shall be made by the treasurer of said county or his deputy, in the same manner and under the same regulations as the regular June sales, except as herein expressly provided; and the county auditor shall make the records as are now required by law in the regular June sales; and sections number one hundred and twenty and one hundred and twenty-one, and sections number one hundred and twenty-three to one hundred and fifty-five, inclusive, of chapter eleven of the revised statutes of one thousand eight hundred and sixty-six, and amendments thereto, shall be deemed and held applicable to sales and forfeitures under this act.

Rights of pur-  
chasers.

SEC. 4. That the purchasers at sales under this act, shall acquire the same rights and have the same interest as purchasers at the regular June sales.

Time for redemp-  
tion.

SEC. 5. That the original owner shall have two years from day of sale or date of forfeiture, as entered on record of the county auditor, to redeem therefrom.

When list to be  
transmitted to  
State Auditor.

SEC. 6. That the county auditor within thirty days after the completion of such sale, shall transmit to the auditor of state, a printed copy of the list of lands and notice of sale provided for in section one of this act, with affidavit of printer thereto attached, and shall also file a duplicate of said printed list of lands with notice and affidavit of printer, in the county auditor's office of said county.

Interest and pen-  
alties, when may  
be abated.

SEC. 7. That the board of county commissioners of Wabasha county, are hereby authorized and empowered to abate the interest and penalties upon taxes upon the lands embraced in this act, for the year one thousand eight hundred and sixty-seven and previous years, in case the owners of such lands shall pay the amount of taxes for one

thousand eight hundred and sixty-eight and previous years, and the amount of taxes and interest thereon of taxes for one thousand eight hundred and sixty-eight, one thousand eight hundred and sixty-nine and one thousand eight hundred and seventy, with cost of advertising, before the date of sale specified in said notice.

SEC. 8. This act shall be deemed a public act.

Declared to be a public act.

SEC. 9. This act shall take effect from and after its passage.

When act to take effect.

Approved March 6, 1871.

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## CHAPTER LXXVIII.

*An Act to encourage the formation of Agricultural Clubs.*

March 9, 1871.

SECTION 1. Agricultural Societies, how formed.

2. When act to take effect.

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

SECTION 1. Any number of persons not less than twelve, residing in the county hereinafter named, and engaged in agricultural business, including the keeping and breeding, or raising of live stock of any kind, and dairy business, may, by articles of agreement, associate themselves together and become a body politic and corporate, for the purposes of mutual encouragement and benefit, and of mutual protection of property of any kind used or kept for the purposes of such business, and of compensation therefor in case of loss thereof from any cause. Such articles of agreement shall be executed and acknowledged by the parties thereto, before some officer authorized to take the acknowledgments of deeds, and recorded in the office of the register of deeds of said county, and thereupon such body corporate shall be established. Such articles shall provide for such officers

Agricultural Societies, how formed.