

GENERAL LAWS

OF

MINNESOTA.

PASSED AND APPROVED AT THE SIXTEENTH SESSION OF THE STATE LEGISLATURE, COMMENCING JANUARY SIXTH, ONE THOUSAND EIGHT HUNDRED AND SEVENTY-FOUR, AND TERMINATING MARCH SIXTH, ONE THOUSAND EIGHT HUNDRED AND SEVENTY-FOUR.

CHAPTER I.

AN ACT TO PROVIDE FOR THE ASSESSMENT AND COLLECTION OF TAXES.

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

SECTION 1. All real property in this State, and all personal property of persons residing herein, the property of corporations now existing or hereafter created, and the property of all banks or banking companies now existing or hereafter created, and of all bankers, except such as is hereinafter expressly exempted, is subject to taxation; and such property, or the value thereof, shall be entered in the list of taxable property for that purpose, in the manner prescribed by this act; *Provided*, That railroad, insurance, and telegraph companies shall be taxed in such manner as now is or may be hereafter fixed by law.

SEC. 2. Real property, for the purposes of taxation, shall be construed to include the land itself, whether laid out in town lots or otherwise, and all buildings, structures and improvements, trees or other fixtures, of whatsoever kind thereon, and all rights and privileges belonging or anywise appertaining thereto, and all mines, minerals, quarries and fossils in and under the same.

SEC. 3. Personal property shall, for the purposes of

taxation, be construed to include all goods, chattels, moneys, credits and effects, wheresoever they may be; all ships, boats and vessels belonging to inhabitants of this state, whether at home or abroad, and all capital invested therein; all moneys at interest, either within or without this state, due the person to be taxed more than he pays interest for, and all other debts due such persons more than their indebtedness; all public stocks and securities, all stock in turnpikes, railroads, canals, and other corporations (except national banks) out of the state, owned by inhabitants of this state; all personal estate of monied corporations, whether the owners thereof reside in or out of this state, and the income of any annuity, unless the capital of such annuity be taxed within the state; all shares of stock in any bank organized, or that may be organized under any law of the United States; and all improvements made by persons upon lands held by them under the homestead laws of the United States, the fee of which lands is still vested in the United States, and all such improvements upon lands the title to which is still vested in the state of Minnesota, or in any railroad company, or any other corporation whose property is not subject to the same mode and rule of taxation as other property.

SEC. 4. The term "money" or "moneys," wherever used in this act, shall be held to mean gold and silver coin and bank notes, and every deposit which any person owning the same, or holding in trust, and residing in this state, is entitled to withdraw in money on demand. The term "credits," wherever used in this act, shall be held to mean and include every claim and demand for money or other valuable thing, and every annuity or sum of money receivable at stated periods, due or to become due, and all claims and demands secured by deed or mortgage, due or to become due. The terms "tract" or "lot," and "piece" or "parcel of real property," and "piece or parcel of land," wherever used in this act, shall each be held to mean any contiguous quantity of land in the possession of, owned by, or recorded as the property of the same claimant, person or company. Every word importing the singular number only, may extend to and embrace the plural number, and every word importing the plural number may be applied and limited to the singular number, and every word importing the masculine gender only, may be extended and applied to females

Personal property. 2.

The meaning of certain terms.

as well as males. Wherever the word "oath" is used in this act, it shall be held to mean affirmation; and the word "swear," in this act may be held to mean affirm. The words "town" or "district," wherever used in this act, shall be construed to mean township, village, city or ward, as the case may be. The term "true and full value," wherever used in this act, shall be held to mean the usual selling price at the place where the property to which the term is applied shall be at the time of assessment, being the price which could be obtained therefor at private sale, and not at forced or auction sale. The term "person," wherever used in this act, shall be construed to include firm, company, or corporation.

SEC. 5. All property described in this section, to the extent herein limited, shall be exempt from taxation, that is to say:

First.—Public school houses and houses used exclusively for public worship, the books and furniture therein, and the grounds attached to such buildings, necessary for the proper occupancy, use and enjoyment of the same, and not leased or otherwise used with a view to profit; all public colleges, public academies, all buildings connected with the same, and all lands connected with public institutions of learning, not used with a view to profit. This provision shall not extend to leasehold estates of real property held under the authority of any college or university of learning in this state.

Classes of property exempt

Second.—All lands used exclusively for grave yards, or grounds for burying the dead, except such as are held by any person, company or corporation, with a view to profit, or for the purpose of speculation in the sale thereof.

Third.—All property, whether real or personal, belonging exclusively to the state, or to the United States.

Fourth.—All buildings belonging to counties used for holding courts, for jails, for county offices, with the ground, not exceeding in any county ten acres, on which such buildings are erected.

Fifth.—All lands, houses, and other buildings belonging to any county, township, or town, used exclusively for the accommodation or support of the poor.

Sixth.—All buildings belonging to institutions of purely public charity, together with the land actually occupied by such institutions, not leased or otherwise used with a view to profit, and all moneys and credits appropriated solely to sustaining and belonging exclusively to such

institutions; and all lands owned and occupied by agricultural societies, not leased, or used with a view to profit, not exceeding eighty acres.

Seventh.—All fire engines and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe keeping thereof, and for the meeting of fire companies, whether belonging to any town, or to any fire company organized therein.

Eighth.—All market houses, public squares, or other public grounds, town or township houses or halls, used exclusively for public purposes, and all works, machinery, or fixtures belonging to any town and used exclusively for conveying water to such town.

Ninth.—All public libraries, and real and personal property belonging to or connected with the same.

Tenth.—The personal property of each individual liable to assessment and taxation under the provisions of this act, of which such individual is the actual and bona-fide owner, to an amount not exceeding one hundred dollars in value; *Provided*, That each person shall list all of his personal property for taxation, and the county auditor shall deduct the amount exempt [of the exemption authorized] by this section [from the total amount of his assessment,] and levy taxes upon the remainder.

SEC. 6. Personal property shall be listed for taxation between the first Monday in May and the fourth Monday in June of each year, when required by the assessor, with reference to the quantity held or owned on the first day of May in the year for which the property is required to be listed. Personal property purchased or acquired on the first day of May shall be listed by or for the person purchasing or acquiring it.

SEC. 7. Personal property shall be listed in the manner following:

First.—Every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds or stock, shares of stock of joint stock or other companies (when the property of such company is not assessed in this state,) moneys loaned or invested, annuities, franchises, royalties, and other personal property.

Second.—He shall also list all moneys and other personal property invested, loaned, or otherwise controlled by him as the agent or attorney, or on account of any other person or persons, company or corporation whatsoever, and all moneys deposited subject to his order, check,

Personal prop-
erty, when
listed.

Manner of list-
ing personal
property.

or draft, and credits due from or owing by any person or persons, body corporate or politic.

Third.—The property of a minor child shall be listed by his guardian, or by the person having such property in charge.

Fourth.—The property of an idiot or lunatic, by the person having charge of such property.

Fifth.—The property of a wife, by her husband, if of sound mind; if not, by herself.

Sixth.—The property of a person for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator.

Seventh.—The property of corporations whose assets are in the hands of receivers, by such receivers.

Eighth.—The property of a body politic or corporate, by the president or proper agent or officer thereof.

Ninth.—The property of a firm or company, by a partner or agent thereof.

Tenth.—The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal as merchandise.

SEC. 8. Personal property, except such as is required in this act to be listed and assessed otherwise, shall be listed and assessed in the county, town or district where the owner resides. The capital stock and franchises of corporations and persons, except as may be otherwise provided, shall be listed and taxed in the county, town or district where the principal office or place of business of such corporation or person is located in this state; if there be no principal office or place of business in this state, then at the place in this state where any such corporation or person transacts business.

Personal prop-
erty, where
listed.

SEC. 9. When the owner of live stock, or other personal property connected with a farm, does not reside thereon, the same shall be listed and assessed in the town or district where the farm is situated. *Provided*, If the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm may be.

Assessment of
non-residents'
farm property.

SEC. 10. The property of manufacturers and others, in the hands of agents, shall be listed and assessed at the place where the business of such agent is carried on.

Of business
property in
agents' hands.

SEC. 11. The stock of nurseries, growing or otherwise, in the hands of nurserymen, shall be listed and assessed as merchandise.

Of stock of
nurseries.

Of banks, hotels, companies, etc.

SEC. 12. Personal property of banks or bankers, brokers, stock-jobbers, hotels, livery stables, saloons, eating houses, merchants and manufacturers, ferries, mining companies, and all other companies not specially provided for in this act, shall be listed and assessed in the county, town, or district where their business is carried on, except such property as shall be liable to assessment elsewhere in the hands of agents. All persons, companies and corporations in this state, owning steamboats, sailing vessels, wharf-boats, barges, and other water craft, shall be required to list the same for assessment and taxation, in the county, town or district in which the same may belong, or be enrolled, registered or licensed, or kept when not enrolled, registered or licensed.

Of steamboats, vessels, etc.

Of gas and water companies.

SEC. 13. The personal property of gas and water companies shall be listed and assessed in the town or district where the principal works are located. Gas and water mains and pipes laid in roads, streets or alleys, shall be held to be personal property.

Of street railroad and other road and bridge companies.

SEC. 14. The personal property of street railroad, plank road, gravel road, turnpike or bridge companies, shall be listed and assessed in the county, town or district where the principal place of business is located, and the track, road or bridge shall be held to be personal property.

Of stage companies.

SEC. 15. The horses, stages and other personal property of stage companies, or persons operating stage lines, shall be listed and assessed in the county, town or district where they are usually kept.

Of express and transportation companies.

SEC. 16. The personal property of express or transportation companies shall be listed and assessed in the county, town or district where the same is usually kept.

Property consigned for storage or forwarding not to be listed.

SEC. 17. No consignee shall be required to list for taxation the value of any property consigned to him for the sole purpose of being stored or forwarded.

Property when listed on behalf of others.

SEC. 18. Persons required to list property on behalf of others, shall list it in the same place in which they are required to list their own, but they shall list it separately from their own, specifying in each case the name of the person, estate, company or corporation to whom it belongs.

Property of persons removing to another district, or into this state, between May 1st and July 1st.

SEC. 19. The owner of personal property removing from one county, town or district to another, between the first day of May and the first day of July, shall be assessed in either in which he is first called upon by the

assessor. The owner of personal property moving into this state from another state, between the first day of May and the first day of July, shall list the property owned by him on the first day of May of such year in the county, town or district in which he resides; *Provided*, If such person has been assessed, and can make it appear to the assessor that he is held for tax of the current year on the property in another state, county, town or district, he shall not be again assessed for such year.

SEC. 20. In all questions that may arise under this act as to the proper place to list personal property, or where the same cannot be listed as stated in this act, if between several places in the same county, the place for listing and assessing shall be determined and fixed by the county board; and when between different counties or places in different counties, by the auditor of state; and when fixed in either case, shall be as binding as if fixed by this act.

County board, or state auditor to decide place of listing, when in doubt.

SEC. 21. Each person required by this act to list property shall make out and deliver to the assessor, when required, or within ten days thereafter, a statement, verified by his oath, of all the personal property in his possession or under his control, and which, by the provisions of this act, he is required to list for taxation, either as owner or holder thereof, or as guardian, parent, husband, trustee, executor, administrator, receiver, accounting officer, partner, agent or factor; *Provided*, That no person shall be required to list a greater portion of his credits than he believes will be received or can be collected; or to include in his statement, as a part of his personal property which he is required to list, any share or portion of the capital stock or property of any company or corporation which he is [which is] required to list or return its capital and property for taxation in this state.

Persons to list when required, or within ten days thereafter.

Credits not collectable, and stock of companies otherwise taxed, not to be listed.

SEC. 22. Such statement shall truly and distinctly set forth:

First.—The number of horses under three years old, [and three years old] and over, and the value thereof.

What the listing statement shall set forth.

Second.—The number of cattle under two years old: the number of cows two years old and over; the number of all other cattle two years old and over, and the value thereof.

Third.—The number of mules and asses of all ages, and the value thereof.

Fourth.—The number of sheep of all ages, and the value thereof.

Fifth.—The number of hogs of all ages, and the value thereof.

Sixth.—The value of agricultural tools, implements and machinery.

What the listing statement shall set forth.

Seventh.—Every carriage and wagon of whatsoever kind and the value thereof.

Eighth.—Every sewing and knitting machine, and the value thereof.

Ninth.—Every watch and clock, and the value thereof.

Tenth.—Every melodeon and organ, and the value thereof.

Eleventh.—Every piano forte, and the value thereof.

Twelfth.—The value of household or office furniture and property.

Thirteenth.—The value of gold and silver plate and plated ware.

Fourteenth.—The value of diamonds and jewelry.

Fifteenth.—Every franchise, the description and the value thereof.

Sixteenth.—Every annuity and royalty, the description and the value thereof.

Seventeenth.—Every steamboat, sailing vessel, wharf boat, barge or other water craft, and the value thereof.

Eighteenth.—The value of the goods and merchandise which such person is required to list as a merchant.

Nineteenth.—The value of the materials and manufactured articles which such person is required to list as a manufacturer.

Twentieth.—The value of manufacturers' tools, implements and machinery (other than boilers and engines, which shall be listed as such.)

Twenty-first.—Every steam engine, including boilers, and the value thereof.

Twenty-second.—The amount of moneys of bank, banker, broker or stock jobber.

Twenty-third.—The amount of credits of bank, banker, broker or stock jobber.

Twenty-fourth.—The amount of moneys other than of bank, banker, broker or stock jobber.

Twenty-fifth.—The amount of credits other than of bank, banker, broker or stock jobber.

Twenty-sixth.—The amount and value of bonds or stocks.

Twenty-seventh.—The amount and value of shares of capital stock of companies and associations, not incorporated by the laws of this state.

Twenty-eighth.—The value of property of companies and corporations other than property hereinbefore enumerated.

Twenty-ninth.—The value of stock and furniture of saloons and eating houses.

Thirtieth.—Every billiard, pigeon-hole, bagatelle or other similar tables, and the value thereof.

Thirty-first.—The value of all other property required to be listed.

SEC. 23. Whenever the assessor shall be of opinion that the person listing property for himself, or for any other person, company or corporation, has not made a full, fair and complete list of such property, he may examine such person under oath, in regard to the amount of the property he is required to list; and if such person shall refuse to answer under oath, and a full discovery make, the assessor may list the property of such person or his principal, according to his best judgment and information.

Assessor may examine persons under oath, and in case of refusal to answer may himself list property.

SEC. 24. In all cases where deductions are claimed from credits, the assessor shall require that such deductions be verified by the oath of the person, officer or agent claiming the same, and any such person, officer or agent knowingly or willfully making a fraudulent statement of such deductions claimed, so verified by affidavit, shall be liable to a fine of not less than one hundred dollars, nor more than one thousand dollars; in addition to all damages sustained by the state, county, or other local corporations, to be recovered in any proper form of action in any court of competent jurisdiction, in the name of the state of Minnesota. Such fines, when recovered, shall be paid into the county treasury; and the damages, when collected, shall be paid to whom they belong. The assessor shall preserve the statement of the deductions thus claimed, so verified by affidavit, and when he returns the assessment books, shall file the same with the county auditor, to be kept on file in his office for two years.

Deductions to be verified. Penalty for fraudulent statement.

SEC. 25. No person, company, or corporation shall be entitled to any deduction on account of any bond, note, or obligation of any kind, given to any mutual insurance company, nor on account of any unpaid subscription to, any religious, literary, scientific, or charitable institution or society, nor on account of any subscription to, or installment payable on, the capital stock of any company, whether incorporated or unincorporated.

No deduction, when.

Persons held to
be merchants.

SEC. 26. Whoever owns or has in his possession or subject to his control, any goods, merchandise, produce or other personal property within this state, with authority to sell the same, which has been purchased either in or out of this state, with a view to being sold at an advanced price or profit, or which has been consigned to him, from any place out of this state, for the purpose of being sold at any place within this state, shall be held to be a merchant; and when he is by this act required to make out and deliver to the assessor a statement of his other personal property, he shall state the value of such property pertaining to his business as a merchant, and in estimating the value thereof, he shall take as a criterion the average value of all such articles of personal property as he had from time to time in his possession, or under his control during the year next previous to the time of making such statement, if so long he has been engaged in business, and if not, then during such time as he has been so engaged, and the average shall be made up by taking the amount in value on hand, as nearly as may be, in each month of the preceding year in which the person making such statement has been engaged in business, adding together such amounts, and dividing the aggregate amount thereof by the number of months the person making such statement may have been in business during the preceding year; but no consignee shall be required to list for taxation the value of any property, the product of this state, nor the value of any property consigned to him from any other place for the sole purpose of being stored or forwarded; *Provided*, He has in either case no interest in such property, or any profit to be derived from its sale.

Listing of mer-
chants' property.

Persons held to
be manufacturers

SEC. 27. Every person who purchases, receives or holds personal property of any description, for the purpose of adding to the value thereof by any process of manufacturing, refining, rectifying, or by the combination of different materials, with a view of making gain or profit by so doing, shall be held to be a manufacturer; and he shall, when required to make and deliver to the assessor a statement of the amount of his other personal property subject to taxation, also include in his statement the average value, estimated as provided in the preceding section, of all articles purchased, received or otherwise held, for the purpose of being used in whole or in part, in any process or operation of manufacturing, combining, rectifying or refining which from time to time he has had on

Listing of manu-
facturers' prop-
erty.

hand during the year next previous to the time of making such statement, if so long he has been engaged in such manufacturing business; and if not, then during the time he has been so engaged. Every person owning a manufacturing establishment of any kind, and every manufacturer, shall list as part of his manufacturer's stock, the value of all engines and machinery of every description, used or designed to be used in any process of refining or manufacturing (except such fixtures as have been considered as part of any parcel of real property,) including all tools and implements of every kind used, or designed to be used for the aforesaid purpose.

SEC. 28. The president, secretary or principal accounting officer of any company or association, whether incorporated, or unincorporated, except railroad, insurance and telegraph companies and banking corporations, whose taxation is specifically provided for in this act, shall make out and deliver to the assessor a sworn statement of the amount of its capital stock setting forth particularly—

Who shall list property of companies or associations.

First.—The name and location of the company or association.

Second.—The amount of capital stock authorized, and the number of shares into which such capital stock is divided.

Statement to set forth,

Third.—The amount of capital stock paid up.

Fourth.—The market value, or if they have no market value, then the actual value of the shares of stock.

Fifth.—The total amount of all indebtedness except the indebtedness for current expenses, excluding from such expenses the amount paid for the purchase or improvement of property.

Sixth.—The value of all its personal property.

Such list shall be made in conformity with the provisions of section twenty-two of this act, and such instructions and forms as may be prescribed by the auditor of state. In all cases of failure or refusal of any person, officer, company or association, to make such return or statement, it shall be the duty of the assessor to make such return or statement from the best information which he can obtain.

Such list, how made.

Every person owning or using a franchise or royalty granted by any law of this state, shall, in addition to his other property, list the same as personal property, giving the total value thereof.

Franchises or royalties to be listed.

Bankers',
brokers' and
stockjobbers'
statements to
show.

SEC. 29. Every bank, whether of issue or deposit, (other than a national bank,) banker, broker, or stockjobber, shall, at the time fixed by this act for listing personal property make out and furnish the assessor a sworn statement, showing—

First.—The amount of money on hand, or in transit.

Second.—The amount of funds in the hands of other banks, bankers, brokers, or others, subject to draft.

Third.—The amount of checks or other cash items, the amount thereof not being included in either of the preceding items.

Fourth.—The amount of bills receivable, discounted or purchased, and other credits due or to become due, including accounts receivable, and interest accrued but not due, and interest due and unpaid.

Fifth.—The amount of bonds and stocks of every kind, and shares of capital stock, of joint stock or other companies or corporations, held as an investment, or in any way representing assets.

Sixth.—All other property appertaining to said business, other than real estate (which real estate shall be listed and assessed as other real estate is listed and assessed under this act.

Seventh.—The amount of all deposits made with them by other parties.

Eighth.—The amount of all accounts payable, other than current deposit accounts.

Ninth.—The amount of bonds or other securities exempt by law from taxation, and the amount of shares of stock of any company or corporation which is required to list its capital for taxation, specifying the amount and kind of each, the same being included in the preceding fifth item.

The aggregate amount of the first, second and third items in said statement, shall be listed as money. The amount of the sixth item shall be listed the same as other similar personal property is listed under this act. The aggregate amount of the seventh and eighth items shall be deducted from the aggregate amount of the first, second, third and fourth items of said statement, and the amount of the remainder, if any, shall be listed as credits. The aggregate amount of the ninth item shall be deducted from the aggregate amount of the fifth item of such statement, and the remainder shall be listed as bonds or stocks.

SEC. 30. The stockholders in every bank located within this state, organized under the banking laws of the United States, shall be assessed and taxed on the value of their shares of stocks therein, in the county, town or district, where such bank or banking association is located, and not elsewhere, whether such stockholders reside in such place or not. Such shares shall be listed and assessed with regard to the ownership and value thereof, as they existed on the first day of May, annually, subject, however, to the restriction that taxation of such shares shall not be at a greater rate than is assessed upon any other capital or property in the hands of individual citizens of the state, in the county, town, district, village or city where such bank is located. The shares of capital stock of national banks not located in this state, held in this state, shall not be required to be listed under the provisions of this act.

Stockholders in banks organized under U.S. banking laws, where and how assessed

SEC. 31. In each such bank there shall be kept at all times a full and correct list of the names and residences of its stockholders and of the number of shares held by each, which list shall be subject to the inspection of the officers authorized to assess property for taxation; and it shall be the duty of the assessor to ascertain and report to the county auditor a correct list of the names and residences of all stockholders in any such bank, with the number and assessed value of all such shares held by each stockholder.

List of stockholders to be kept in each bank.

SEC. 32. The county auditor to whom such returns are made, shall enter the valuation of such shares in the tax list in the names of the respective owners of the same, and shall compute and extend taxes thereon, the same as against the valuation of other property in the same locality.

County auditor to enter valuation of shares with names of owners,

SEC. 33. The county treasurer and the officer or officers authorized to receive taxes from the county treasurer may, all or either of them, have an action to collect the tax assessed on any share or shares of bank stock from the avails of the sale of such share or shares; and the tax against such share or shares shall be and remain a lien thereon till the payment of said tax.

Action to collect tax on shares; tax to be a lien until paid.

SEC. 34. For the purpose of collecting such taxes, it shall be the duty of every such bank, or the managing officer or officers thereof, to retain so much of any dividend or dividends belonging to such stockholders, as shall be necessary to pay any taxes levied upon their

Part of dividend to be retained as security for payment of tax.

County treasurer may sell the share for non-payment of tax.

shares of stock respectively, until it shall be made to appear to such bank or its officers that such taxes have been paid; and any officer of any such bank who shall pay over or authorize the paying over of any such dividend or dividends, or any portion thereof, contrary to the provisions of this section, shall thereby become liable for such tax; and if the said tax shall not be paid, the county treasurer where said bank is located, shall sell such share or shares to pay the same, like other personal property; and in case of sale, the provision of law in regard to the transfer of stock, when sold on execution, shall apply to such sale.

Penalty for company's failure to list, or fraud in listing.

SEC. 35. If any person, company or corporation, shall make a false or fraudulent list, schedule or statement, required by this act, or shall fail or refuse to deliver to the assessor, when called on for that purpose, a list of the taxable personal property which he is required to make under this act, he or it shall be liable to a penalty of not less than ten dollars nor more than two thousand dollars, to be recovered in any proper form of action, in the name of the "State of Minnesota," on the complaint of any person; such fine, when collected, to be paid into the county treasury.

Property of private corporations to be listed in the name of corporation.

SEC. 36. All property of private corporations, except in the cases where some other provision is made by law, shall be assessed in the name of the corporation, in the town or district where the same shall be situated; and in collecting the same, all the personal property of such corporation shall be liable to be seized, wherever the same may be found in the county, and sold in the same manner as the property of individuals may be sold for taxes.

Real property to be assessed to owners.

SEC. 37. All real property in this state, subject to taxation under this act, including real estate becoming taxable for the first time, shall be assessed to the owners thereof, in the manner provided in this act, for the year one thousand eight hundred and seventy-four, and every second year thereafter; *Provided*, That no assessment of real property shall be considered as illegal by reason of the same not being listed or assessed in the name of the owner or owners thereof.

Property leased or contracted to be sold to be considered the property of the holder

SEC. 38. Property held under a lease for a term of three or more years, or a contract for the purchase thereof, belonging to this state, or to any religious, scientific or benevolent society or institution, whether incorporated or unincorporated, or to any railroad company or other

corporation whose property is not taxed in the same manner as other property, and school or other state lands, shall be considered, for all purposes of taxation, as the property of the person so holding the same.

SEC. 39. *First.*—Each separate parcel of real property shall be valued at its true and full value in money, Real property, how valued. excluding the value of crops growing thereon.

Second.—In determining the true and full value of real or personal property, the assessor shall not adopt a lower or different standard of value, because the same is to serve as a basis of taxation, nor shall he adopt as a criterion of value the price for which said property would sell at auction, or at a forced sale, or in the aggregate with all the property in his district; but he shall value each tract or lot by itself, and at such sum or price as he believes the same to be fairly worth in money at the time such assessment is made.

Third.—In valuing any real property upon which there is a coal or other mine, or stone or other quarry, the same shall be valued at such a price, as such property, including the mine or quarry, would sell at a fair voluntary sale for cash.

Fourth.—Taxable leasehold estates shall be valued at such a price as they would bring at a fair, voluntary sale for cash.

Fifth.—Personal property of every description shall be valued at the true and full value thereof in money. Personal property, how valued.

Sixth.—Money, whether in possession or on deposit, shall be entered in the statement at the full amount thereof.

Seventh.—Every credit for a sum certain, payable either in money, property of any kind, labor or services, shall be valued at the full price of the same so payable; if for a specific article, or for a specified number or quantity of any article of property, or for a certain amount of labor, or for services of any kind, it shall be valued at the current price of such property, or for such labor or services, at the place where payable. Annuities or moneys receivable at stated periods, shall be valued at the price which the person listing the same believes them to be worth in money.

SEC. 40. The county auditor shall, on or before the last Saturday of April, one thousand eight hundred and seventy-four, and every second year thereafter, make up Assessment books to be prepared by county auditor, when and how. for the several towns or districts in his county, in books

to be provided for that purpose, the lists of lands and lots to be assessed for taxes. The county auditor shall enter in the proper column, opposite the respective tracts or lots, the name of the owners thereof, so far as he shall be able to ascertain the same. Said books shall contain columns in which may be shown the number of acres and the value thereof, and such other columns as may be required.

Books to correspond with assessment districts. When separate for cities, etc.

SEC. 41. The books for the assessment of property shall be made to correspond with the assessment districts. Separate books shall be made for the assessment of property and the collection of all taxes within the corporate limits of cities, towns and villages, if ordered by the county board.

Books when to be ready for assessors.

SEC. 42. The county auditor shall cause such assessment books, and all blanks necessary to be used by the assessor in the assessment of real and personal property, to be in readiness for delivery to the assessor on or before the last Saturday of April in each year.

Assessors when to meet at county auditor's office

SEC. 43. It shall be the duty of each town or district assessor to meet at the office of the county auditor on the last Saturday of April in each year, and receive the necessary books, blanks and plats or maps, necessary for the assessment of property.

Assessors to file bond and oath.

SEC. 44. Each person elected or appointed to the office of assessor shall, at or before the time of receiving the assessment books, file with the county auditor of his county his bond payable to the state of Minnesota, with at least one good freehold surety to be approved by the county auditor, in the penal sum of five hundred dollars, conditioned that he will diligently, faithfully and impartially perform all and singular the duties enjoined on him by this act; and he shall, moreover, take and subscribe on said bond an oath that he will, according to the best of his judgment, skill and ability, diligently, faithfully and impartially perform all the duties enjoined on him by this act; and if any person so elected or appointed fails to give bond, or fails to take an oath, as [is] required in this section, within the time prescribed, it shall be deemed a refusal to serve.

Assessor may appoint assistant.

SEC. 45. Any assessor who deems it necessary, to enable him to complete, within the time prescribed by this act, the listing and valuation of the property of his town or district, may, with the approbation of the county auditor, appoint some well qualified citizen of his town

or district to act as an assistant, and assign to him such portion of his district as he thinks proper, and each assistant so appointed shall, under the direction of the assessor, after giving bond and taking an oath as prescribed in this act, perform all the duties enjoined upon, vested in or imposed upon assessors by the provisions of this act.

SEC. 46. The assessor shall, in all cases, from the best sources of information within his reach, and according to the rules prescribed in this act for valuing real property, ascertain and determine as near as practicable, the true value of each separate tract of land appearing in the assessment book furnished him by the county auditor, and he shall set down, opposite each tract of land in such assessment book, the true value thereof so ascertained and determined, and he shall note, separately, the value of all houses, mills and other buildings which exceed one hundred dollars in value, on any such tract of land other than town lots, which shall be carried out as a part of the value of such tract, and he shall also enter in his assessment book the number of acres of arable or plow land, and the number of acres of wood and uncultivated land, as near as may be.

Assessor to ascertain and determine the true value of land.

SEC. 47. If the assessor discover any real property subject to taxation, which has not been listed to him by the county auditor, he shall list and assess such property.

Shall list real property not listed to him.

SEC. 48. The assessor shall annually, at the time of taking a list of personal property, also take a list of all real property situated in his township that has become subject to taxation since the last previous listing of property therein, with the value thereof estimated agreeably to the rules prescribed therefor by this act, and of all new buildings or other structures, whether completed or in process of construction, of any kind of over one hundred dollars in value, the value of which has not been previously added to or included in the valuation of the land on which such structures have been erected; and shall make return to the county auditor thereof, at the same time he is required by this act, to make his return of personal property, in which return he shall set forth the tract or lot of real property on which each of such structures has been erected, the kind of structures so erected, and the true value added to such parcel of real property by the erection thereof; and the additional sum which it is believed the land on which the structure is erected would sell for at private sale in consequence thereof, shall be

Shall annually list real property that has become subject to taxation since last assessment.

Shall report depreciation in case of destruction by fire, etc.

considered the value of such new structure; and in case of the destruction by fire, flood, or otherwise, of any building or structure of any kind, over one hundred dollars in value, which has been erected previous to the last valuation of the land on which the same stood, or the value of which has been added to any former valuation of such land, the assessor shall determine, as near as practicable, how much less such land would sell for at private sale in consequence of such destruction, and make return thereof to the county auditor as in this act provided.

May enter and examine buildings, etc., to determine their value.

SEC. 49. For the purpose of enabling the assessor to determine the value of buildings and other improvements, he is required to enter with the consent of the owner or occupant thereof, and fully examine all buildings or structures of whatever kind which are not by this act expressly exempted from taxation.

When and how to take a list of taxable personal property.

SEC. 50. The assessor or his deputy, shall, between the first Monday of May and the fourth Monday of June, proceed to take a list of the taxable personal property in his county, town or district, and assess the value thereof in the manner following, to-wit: He shall call at the office, place of doing business or residence of each person required by this act to list property, and list his name, and shall require such person to make a correct statement of his taxable property in accordance with the provisions of this act; and the person listing the property shall enter a true and correct statement of such property in the form prescribed by this act, which shall be signed and sworn to, to the extent required by this act by the person listing the property, and delivered to the assessor, and the assessor shall thereupon assess the value of such property and enter the same in his books; *Provided*, if any property is listed or assessed on or after the fourth Monday of June and before the return of the assessor's books, the same shall be as legal and binding as if listed and assessed before that time.

In case of sickness or absence of owner.

SEC. 51. If any person required by this act to list property, shall be sick or absent when the assessor calls for a list of his property, the assessor shall leave at the office or usual place of residence or business of such person, a written or printed notice, requiring such person to make out and leave at the place named by said assessor, on or before some convenient day named therein, the statement or list required by this act. The date of leav-

ing such notice and the name of the person required to list the property, shall be carefully noted by the assessor on his assessment book.

SEC. 52. In every case where any person whose duty it is to list any personal property for taxation, has refused or neglected to list the same when called on for that purpose by the assessor, or to take and subscribe an oath in regard to the truth of his statement of personal property, or any part thereof, when required by the assessor, the assessor shall enter opposite the name of such person in an appropriate column, the words "refused to list," or, "refused to swear," and in every case where any person required to list property for taxation has been absent, or unable from sickness to list the same, the assessor shall enter opposite the name of such person, in an appropriate column, the words "absent," or "sick;" *Provided*, that the assessor is hereby authorized to administer oaths to all persons who by the provisions of this act are required to swear, and to all persons who by the provisions of this act he is authorized to examine upon oath.

In case of refusal or neglect to list to the assessor.

SEC. 53. The assessor may examine, on oath, any person whom he may suppose to have knowledge of the amount or value of the personal property which the person so refusing is required to list. The assessor may take any proper form of action to compel the attendance of a witness.

Assessor authorized to administer oaths.

SEC. 54. It shall be the duty of assessors when making assessments of personal property, to designate the number of school district or districts in which each person assessed is liable for tax; which designation shall be made by writing the number of the district opposite each assessment, in a column provided for that purpose in the assessment book.

To designate school district.

SEC. 55. When the personal property of any person is assessable in several school districts, the amount in each shall be assessed separately, and the name of the owner placed opposite each amount.

Duty of assessor when separate property in several school districts.

SEC. 56. In all cases of failure to obtain a statement of personal property from any cause, it shall be the duty of the assessor to ascertain the amount and value of such property, and assess the same as he believes to be the true and full value thereof.

How to proceed in case of failure to obtain statement.

SEC. 57. The assessor, when requested, shall deliver to the person assessed, a copy of the statement of prop-

Upon request, to deliver to person assessed statement of property

erty hereinbefore required, showing the valuation of the property so listed, which copy shall be signed by the assessor.

Assessor to follow instructions prescribed by State Auditor.

SEC. 58. Assessors in the execution of their duties, shall use the forms and follow the instructions which shall from time to time be prescribed by the auditor of state, and furnished to them by the county auditor, in pursuance of law.

When board of equalisation to meet.

SEC. 59. The assessor, clerk and chairman of the board of supervisors of each town, and the assessor, recorder and mayor of each city, (except cities whose charters provide for a board of equalization,) shall meet on the fourth Monday of June, at the office of such clerk or recorder, for the purpose of reviewing the assessment of property in such town or district. And on the application of any person considering himself aggrieved, or who shall complain that the property of another is assessed too low, they shall review the assessment, and correct the same, as shall appear to them just. No complaint that another is assessed too low shall be acted upon until the person so assessed, or his agent, shall be notified of such complaint, if a resident of the town or district. Any two of said officers meeting, are authorized to act, and they may adjourn from day to day, till they shall have finished the hearing of all cases presented on that day. Property assessed after the fourth Monday of June, shall be subject to complaint, to the county board, subject to the rules specified in this section.

Notice of meeting to be given.

SEC. 60. The assessor shall cause at least ten days' previous notice of the time and place of such meeting to be given, by posting notices in at least three public places in his town or district.

Not to vitiate assessment in case of failure to give notice.

SEC. 61. The failure to give such notice or hold such meeting, shall not vitiate such assessment, except as to the excess of valuation or tax thereon shown to be unjustly made or levied.

Complaints and grievances how decided.

SEC. 62. All complaints and grievances of individuals, residents of the town or district, in reference to the assessment of personal property, shall be considered and decided by the town board of review; *Provided*, That the complaints of non-residents of any town or district may be heard and determined by the county board.

Assessor to make tabular statement.

SEC. 63. The assessor shall add up and note the aggregate of each column in his assessment books of real and personal property. And [he] shall also make in each

book, under proper headings, a tabular statement, showing the footings of the several columns upon each page; and shall add up and set down, under the respective headings, the totals of the several columns.

SEC. 64. The assessor shall, on or before the first Monday of July in the year for which the assessment is made, return his assessment book to the county auditor, verified by his affidavit, substantially in the following form:

When assessor to make return to county auditor— form of.

STATE OF MINNESOTA, }
 _____County. } ss.

I _____, assessor of _____, do solemnly swear that the book to which this is attached, contains a correct and full list of all the real property, (or personal property, as the case may be,) subject to taxation in _____, so far as I have been able to ascertain the same; and that the assessed value set down in the proper column, opposite the several kinds and descriptions of property, is in each case the true and full value of such property, to the best of my knowledge and belief (where the assessment has been corrected by a town board, "except as corrected by the town board,") and that the footings of the several columns in said book, and the tabular statement returned herewith, is correct, as I verily believe.

_____ Assessor.

Sworn and subscribed to before me, this _____ day of _____, 18____
 [L.S.] Auditor of _____ county.

SEC. 65. The assessor shall at the same time deliver to the county auditor, all the lists and statements of personal property which shall have been received by him, endorsed with the name of the person whose property is listed, and arranged in alphabetical order; and the auditor shall preserve the same in his office for two years thereafter.

Assessor to deliver to county auditor all lists and statements of personal property.

SEC. 66. The several assessment books shall be filed in the office of the county auditor, and there remain open to the inspection of all persons.

Assessment books where filed.

SEC. 67. If any person required to list property for taxation is prevented by sickness or absence from giving to the assessor such statement, such person or his agent having charge of such property, may, at any time before

How property to be listed in case of sickness or absence of owner.

the assessment of taxes thereon by the county auditor, make out and deliver to the county auditor, a statement of the same as required by this act [chapter;] and the county auditor shall, in such case, make an entry thereof in the return for the proper town or district, and correct the corresponding item or items in the return made by the assessor, as the case may require; but no such statement shall be received by the county auditor from any person who refused or neglected to make oath to his statement when required by the assessor, as provided herein; nor from any person, unless he makes and files with the county auditor an affidavit that he was absent from his town or district without design to avoid the listing of his property, or was prevented by sickness from giving to the assessor the required statement when called on for that purpose.

In case of omission to list, duty of assessor.

SEC. 68. If from a careful examination of the returns made by the assessors, the county auditor discovers that any tract of land or town lot, or part of either in his county, has been omitted in the returns of such assessors, he shall add the same to his list of real property, with the name of the owner, and forthwith notify the assessor, in whose return such omission occurred, thereof, who shall forthwith proceed to ascertain and return to the county auditor the value of the tract or lot, or part thereof; or in case of the inability or neglect of the assessor, the auditor shall ascertain the value of such tract or lot, or parcel thereof, and add the same to the list of real property.

Time of meeting of county board of equalization.

SEC. 69. The county auditor and the county commissioners, or a majority of them, shall form a county board for the equalization of the assessment of real and personal property of their county. They shall meet on the fourth Monday in July, annually, at the office of the county auditor, and continue in session during that week, if necessary, for that purpose. When the county auditor shall lay before them the returns of the real and personal property made by the several assessors of the county, with the additions he has made thereto, and having each taken an oath fairly and impartially to equalize the value of the real and personal property of such county, agreeably to the provisions of this act, they shall immediately proceed to equalize such valuation, so that each tract or lot of real property, and each article, parcel or class of of personal property, shall be entered on the tax list at

its true and full value, and for this purpose they shall observe the following rules :

First.—They shall raise the valuation of each tract or lot of real property, which, in their opinion, is returned below its true and full value, to such price or sum as they believe to be the true and full value thereof, agreeably to the rules prescribed by this act for the valuation thereof.

Second.—They shall reduce the valuation of each tract or lot which, in their opinion, is returned above its true and full value, to such price or sum as they believe to be the true and full value thereof, agreeably to the rules prescribed in this act for the valuation thereof.

Rules governing
county board of
equalisation.

Third.—They shall raise the valuation of each class of personal property, enumerated in section twenty-two of this act, which, in their opinion, is returned below its true and full value, to such price or sum as they believe to be the true and full value thereof, and they shall raise the aggregate value of the personal property of each individual, whenever they believe that such aggregate valuation is less than the true valuation of the taxable personal property, possessed by such individual, to such sum or amount as they believe was the true and full value thereof, agreeably to the rules prescribed by this act for the valuation thereof.

Fourth.—They shall, upon complaint of any party aggrieved being a non-resident of the town or district in which his property is assessed, reduce the valuation of each class of personal property enumerated in section twenty-two aforesaid, which, in their opinion, is returned above its true and full value, to such price or sum as they believe to be the true and full value thereof; and upon like complaint, they shall reduce the aggregate valuation of the personal property of such individual, who, in their opinion, has been assessed at too large a sum, to such sum or amount as they believe was the true and full value of his personal property.

Fifth.—They shall not reduce the aggregate value of the real property, or the aggregate value of the personal property of their county, below the aggregate value thereof, as returned by the assessors, with the additions made thereto by the auditor, as hereinbefore required; but they may raise the aggregate valuation of such real property, and of each class of personal property of said county, or any town or district thereof, whenever they

believe the same is below the true and full value of said property, or class of property, to such aggregate amount as they believe to be the true and full value thereof, under the rules aforesaid.

Sixth.—The county auditor shall keep an accurate journal or record of the proceedings and orders of said board; and when any change is made by the board in the valuation of the personal property of any person who has given in his list to the assessor under oath, a statement of the facts upon which such change was made shall be entered upon the journal of the board.

SEC. 70. The county auditor shall lay before the board of equalization the valuation of the several tracts and lots of real property in his county, as the same was entered in the tax list of the preceding year, and as returned by the assessors of the several townships for the current year, with such maps, return lists, and abstracts as are in his office; and the county auditor shall add to or deduct from the value of any tract or lot of real property, or of any town or district, or of the entire county, such sum or per cent. as may be ordered by the board of equalization; and said auditor shall add to or deduct from any class of personal property, or the personal property of any individual, such sum or per cent. as may be ordered by said board.

SEC. 71. The county auditor shall, on or before the last Monday of August, one thousand eight hundred and seventy-four, and every second year thereafter, make out and transmit to the auditor of state, an abstract of the real property in his county, which shall set forth:

First.—The number of acres, exclusive of town lots, returned by the several assessors in his county, with such additions as have been made thereto.

Second.—The aggregate value of all real property, other than town lots, as returned by the several assessors of his county, inclusive of such additions as have been made thereto, under the provisions of this act.

Third.—The aggregate value of the real property in each town in his county, as returned by the several assessors, with such additions as have been made thereto.

Fourth.—He shall also, on or before the said last Monday of August, annually make out and transmit to the auditor of state, an abstract of the personal property in each town or district in his county, in such form as the auditor of state shall prescribe.

Duty of county auditor at meeting of board of equalization.

When county auditor to transmit abstract to state auditor—what to contain.

SEC. 72. The governor, secretary of state, auditor of state, state treasurer and attorney general, shall constitute a state board of equalization; said board shall meet at the capitol of the state on the first Monday of September, in the year one thousand eight hundred and seventy-four, and every two years thereafter, to equalize the value of the real property of the several counties in this state, and bring the same to its true and full value in money, in the manner hereinafter prescribed; said board shall also meet at the place aforesaid on the first Monday of September, annually, to equalize the value of the personal property of the several counties in this state, and bring the same to its true and full value in money in the manner hereinafter prescribed. At the first meeting of said board, it shall organize by selecting one of its members as chairman, and appointing a secretary, and may adjourn from day to day during two weeks, and may from time to time select such employees as may be deemed necessary.

Of whom state board of equalization composed. Time of meeting of state board. Duties of said board.

First.—They shall add to the aggregate valuation of the real property of every county, which they believe to be valued below its true and full value in money, such per centum in each case as will bring the same to its true and full value in money.

Second.—They shall deduct from the aggregate valuation of the real property of every county, which they believe to be valued above its true and full value in money, such per centum in each case as will reduce the same to its true and full value in money.

Third.—If they believe that the valuation of the real property of any town or district, in any county, or of the real property of any county not in towns, villages or cities, should be raised or reduced without raising or reducing the other real property of such county, or without raising or reducing it in the same ratio, they may, in every such case, add to or take from the valuation of any one or more of such towns, villages or cities, or of property not in towns, villages or cities, such per centum as they believe will raise or reduce the same to its true and full value in money.

Fourth.—They shall add to the aggregate valuation of any class of personal property enumerated in section twenty-two of this act, of any county, town, township, village or city, which they believe to be valued below the true and full value thereof, such per centum in each

case as will raise the same to its true and full value in money.

Fifth.—They shall take from the aggregate valuation of any class of personal property enumerated in section twenty-two of this act, in any county, town, township, village or city, which they believe to be valued above the true and full value thereof, such per centum as will reduce the same to its true and full value in money.

Sixth.—They shall not reduce the aggregate valuation of all the property of the state as returned by the several county auditors, more than one per centum on the whole valuation thereof.

Seventh.—Said board shall keep a full record of their proceedings and orders.

Duty of State Auditor upon completion of equalization by state board.

SEC. 73. When the state board complete their equalization of the real and personal property of the several counties, the auditor of state shall transmit to each county auditor a statement of the per centum to be added to or deducted from the valuation of the real and personal property of his county, specifying the per centum added to or deducted from the valuation of the real property of each of the several towns, townships, villages and cities, and of the real property not in towns, villages or cities, in case an equal per centum has not been added to or deducted from each, and specifying also the per centum added to or deducted from the several classes of personal property in each of the towns, townships, villages and cities in his county; and the county auditor shall add to or deduct from each tract or lot of real property in his county the required per centum on the valuation thereof as it stands, after the same has been equalized by the county board of equalization, adding in each case any fractional sum of fifty cents or more, and deducting in each case any fractional sum of less than fifty cents, so that the value of any separate tract or lot shall contain no fraction of a dollar; and shall also add to or deduct from such class of personal property in his county, the required per centum on the valuation thereof as it stands, after the same has been equalized by the county board of equalization, adding or deducting in manner as aforesaid any fractional sum, so that the value of any separate class of personal property shall contain no fraction of a dollar.

SEC. 74. All rates for taxes, hereinafter provided for, shall be extended by the county auditor on the

assessed valuation of property, as equalized and assessed by the state board of equalization. Rates of taxation how regulated.

SEC. 75. The auditor of state shall annually, on or before the first day of October, give notice to each county auditor of the rates per centum required by the state legislature to be levied for the payment of the principal and interest of the public debt, for defraying the expenses of the state, and for such other purposes as are prescribed by law; which rates, or per centum, shall be levied by the county auditor on the taxable property of each county on the tax lists, and shall be entered in one column and denominated state taxes. When State Auditor to give notice of rates of taxation levied for state purposes.

SEC. 76. The county commissioners shall, at their July session, annually determine on the amount to be raised for ordinary county purposes, for the support of the poor, and for interest and principal on the county debt. When county commissioners to ascertain amount to be raised for county purposes.

SEC. 77. The proper authorities of towns, townships, districts and incorporated cities, towns and villages, shall annually, on or before the fifteenth day of October, certify to the county auditor the several amounts which they require to be raised by taxation. When to be ascertained the amount to be raised for town purposes.

SEC. 78. Whenever a greater amount of tax is necessary for any county than the rates hereinafter mentioned will respectively afford, for the payment of any debt already contracted for county purposes, the commissioners may add to the rate of taxation of such county, not exceeding fifty per centum, which additional tax shall be exclusively appropriated to the purpose for which it is raised. When commissioners authorized to increase rate of taxation.

SEC. 79. There shall be levied annually on each dollar of taxable property in this state, (other than such as by law is otherwise taxed,) as valued and entered on the list of taxable property, for the several purposes in this act enumerated, taxes at the rates hereafter specified, namely: All county expenses of each of the several counties, other than for roads and bridges, and the payment of the interest and principal of the debts of the county, such rate as the commissioners of such county determine to be necessary, not exceeding ten mills on the dollar on the taxable property of the county. For township purposes on the taxable property in the township, as entered and valued on the tax list, such sum as the town clerk shall certify to the county auditor has been voted by such town, not exceeding five mills Tax to be levied annually for county and township purposes—limitation.

on the dollar: *Provided*, The aforesaid limitation shall not be construed as prohibiting assessments on property adjacent to local improvements made in any city, or incorporated town or village, for the purpose of paying the cost thereof and the damages occasioned thereby; *And provided further*, That nothing in this section shall be construed to prevent the county commissioners, township supervisors, or corporate authorities of any city, town or village, from levying any tax which by any special law they are authorized to levy.

SEC. 80. The commissioners of any county that has a floating debt in county orders (and the amount authorized by existing laws to be levied for county purposes is insufficient to defray the expenses of such county and pay the interest on said debt,) may, if they deem it just and right, levy a sufficient amount to pay the interest on said debt; which tax, when collected, shall be applied to paying the interest on the county debt, and not otherwise.

May levy a tax to pay interest on floating debt.

County auditor to make out a complete list of all taxable real and personal property in his county.

SEC. 81. The county auditor shall make out, in books prepared for that purpose, in such a manner as the auditor of state may prescribe, a complete list or schedule of all the taxable property in his county, and the value thereof as equalized, arranged in the form following: Each separate tract of real property in each township in his county, other than town property, shall be contained in a line opposite the name of the owner, if known, and if unknown, so stated, arranged in numerical or alphabetical order. Each separate lot or tract of real estate in each town shall be set down in a line opposite the name of the owner, if known, and if unknown, so stated, arranged in numerical or alphabetical order. The value of personal property of each person, company or corporation, within each town or district, shall be set down in a column opposite the name of the owner, person or corporation, in whose name the same is listed. The names of persons in each township who are not residents of any incorporated town, shall be set down in alphabetical order in one list, and the names of persons who are residents of any incorporated town, shall be entered in another list in alphabetical order.

SEC. 82. The county auditor shall, from time to time, correct any errors which he may discover in the name of the owner, in the valuation, description or quantity of

any tract or lot contained in the list of real property in his county; but in no case shall he make any deduction from the valuation of any tract or lot of real property, except such as is ordered either by the state board or by the county board of equalization, in conformity with the provisions of this act, or upon the written order of the auditor of state; which written order shall only be made upon a statement of facts submitted to the auditor of state, in writing.

County auditor authorized to make certain corrections.

SEC. 83. The county auditor after receiving from the auditor of state, and such officers and authorities as are legally empowered to determine the rates or amounts of taxes to be levied for the various purposes authorized by law, statements of the rates and sums to be levied for the current year, shall annually determine the sums to be levied upon each tract or lot of real property, and upon the amount of personal property listed in his county, in the name of each person, which shall be extended equally on all real and personal property subject to such taxes, and set down in one or more columns, in such manner and form as the auditor of state prescribes; and in all cases when the whole amount of taxes upon personal property of any person shall not amount to ten cents, the auditor shall not enter the same upon the tax list, if such person has no other taxable property.

County auditor to determine the rates to be levied for the current year—when.

SEC. 84. The county auditor is not required to extend on the taxable property of his county, or of any township, city, incorporated village or school district therein, for any purpose, nor for all purposes added together, any rate of taxation containing or resulting in any fraction other than a decimal fraction, nor in any fraction less one twentieth of a mill; but if the sum required to be raised for any or for all purposes results in a fraction less than one-fortieth of a mill, such fraction shall be dropped, and if more than one-fortieth of a mill, the difference between such fraction and one-twentieth of a mill shall be added to such resulting fraction.

Term fraction explained.

SEC. 85. The county auditor shall make out and transmit by mail to the auditor of state, on or before the fifteenth day of November, annually, a complete abstract of the tax lists of his county, stating the number of acres of land assessed, the value of such land, and the structures thereon; the value of town and city lots, including structures; the total value of taxable personal property, and the aggregate value of all taxable property in

When county auditor to transmit to State Auditor complete abstract of tax lists.

his county ; and of the total amount of taxes for all purposes assessed thereon for that year ; he shall also, at the same time, make out and transmit to the auditor of state an abstract of the number and value of each of the enumerated articles, and the value of merchants' and manufacturers' stocks, and the value of all other personal property as returned by the assessors, or as fixed by the county board of equalization. Said abstracts shall be made out in such form as the auditor of state shall prescribe.

SEC. 86. It shall be the duty of the county auditor to make in each tax book or list a certificate in the following form, viz. :

County auditor's certificate.

I, A B———, auditor of——— county, and state of Minnesota, do hereby certify that the following is a correct list of the taxes levied on the real and personal property in the town or district, as the case may be, for the year one thousand eight hundred and———

Witness my hand an official seal this———day of

—————County Auditor.

SEC. 87. The county auditor shall deliver the several tax lists of his county to the county treasurer, on or before the first day of December in each year, taking his receipt therefor, showing the total amount of taxes due upon the said lists ; and such lists shall be full and sufficient authority for the county treasurer to receive and collect taxes therein levied.

When to deliver tax lists to county treasurer.

SEC. 88. The county treasurer shall be the receiver and collector of all taxes assessed upon the tax list in his county, whether assessed for state, county, city, town, school, poor, bridge, road or other purposes, anything in the charter of the city of St. Paul, or in the charter of any town, or in any other act of the legislature heretofore passed, to the contrary notwithstanding ; and also of all fines, forfeitures, or penalties received by any person or officer for the use of his county ; and he shall proceed to collect the same according to law, and place the same when collected to the credit of the proper funds. But this provision shall not be so construed as to include any fines or penalties accruing to any municipal corporation for the violation of its ordinances, and which was recovered before any city justice.

County treasurer to collect all taxes and penalties.

SEC. 89. The county treasurer shall, immediately after receiving from the auditor of his county the lists of the taxes assessed upon the property of his county, cause

notices to be posted up in three places in each town or district throughout the county, one of which shall be the place of holding elections in the town or district, and also cause to be inserted in some newspaper having general circulation in his county, once in each of three successive weeks, specifying particularly in said notice the amount of taxes levied for the support of the state government, for the payment of principal and interest on the public debt, for the support of state common schools, for defraying county expenses, for repairing roads, for keeping the poor, for building bridges, for township expenses, and for any other object for which tax may be levied, so far as may be conveniently expressed, on each dollar valuation of property; also on what day the treasurer or his deputy will attend at the place of holding elections, or at some other convenient place in each town or district, which day shall not be prior to the first day of January in each year, for the purpose of receiving such taxes, and the treasurer or his deputy shall attend for the purpose aforesaid, on the day and at the place named in said notice.

County treasurer to issue notices containing amount assessed for the various purposes; also the time and place for the purpose of receiving such taxes.

SEC. 90. Each [The] county treasurer may appoint one or more deputies to assist him in the collection of taxes, and may take such bond and security from the person so appointed as he deems necessary for his indemnity, and shall in all cases be liable and accountable for the proceedings and misconduct of his deputies in office.

County treasurer may appoint deputies.

SEC. 91. The county treasurer, or his deputy, whenever any tax is paid, shall give to the person paying the same a receipt therefor, specifying therein the land, town or city lot or other property, on which such tax was levied, according to its description on the tax list, or in some other sufficient manner, and the year or years for which the tax was levied. The said receipt shall have a duplicate stub, showing the name of the person, description of property, and the amount and date of payment; and the county treasurer shall return all such duplicate stubs made by himself or deputies, to the county auditor, at the end of each month, who shall file and preserve them in his office, and charge the county treasurer with the amount of collections thus returned.

County treasurer to give receipt upon liquidation.

SEC. 92. He shall receive county orders in payment of county taxes, also the orders of any town or city, for the town tax of such town or city, without regard to the

Authorized to receive county orders in payment of county taxes.

priority of the numbers of such orders, except when otherwise provided by law.

Treasurer required to appoint a deputy collector—fees of.

SEC. 93. The county commissioners of any county may, at their stated meeting in January, require the county treasurer to appoint a deputy to collect taxes in any town or district during the month of February. He shall furnish such deputy with a duplicate, to be made at the expense of the county, of the tax list of the town or district for which he is appointed, with a separate column, after the column of total taxes, ruled for entering his fees for collection, which he shall calculate at the rate of two per cent., on each tax collected, and enter in the said column, and each tax-payer shall be required to pay the said two per cent. collection fees in addition to the amount of his tax. He shall also furnish such deputy with blank duplicate receipts, the stubs of which shall be returned to him by the said deputy with the said duplicate tax list at the expiration of the time for which he is appointed.

Treasurer's fees where tax is collected by deputy.

SEC. 94. The county treasurer shall not attend in person or by deputy in January for the receipt of taxes in any town or district for which he shall be required to appoint a deputy as provided by the preceding section, and he shall only receive two per cent. fees on all collections made by such deputy.

When treasurer authorized to distrain property for payment of personal tax—how property disposed of.

SEC. 95. At any time subsequent to the first day of February next after such taxes become due, the county treasurer or his deputy, shall distrain sufficient goods and chattels belonging to the persons charged with taxes levied upon personal property, if found within his county, to pay the taxes upon the personal property of such persons and the costs that may accrue; and shall immediately proceed to advertise the same in three public places in the town or district where such property is taken, stating the time when and the place where such property will be sold; and if the taxes for which such property is distrained, and the costs which accrue thereon, are not paid before the day appointed for such sale, which shall not be less than ten days after the taking of such property, such treasurer or his deputy shall proceed to sell such property at public vendue, or so much thereof as will be sufficient to pay said taxes, and the costs of such distress and sale; *Provided*, That he shall not distrain any goods or chattels for the non-payment of taxes until after the first day of February next after such taxes be-

come due, and in no case shall personal property or chattels be distrained or sold for taxes levied on real estate.

SEC. 96. 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 becomes 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.

What rate of interest after tax becomes due.

SEC. 97. If the county treasurer is unable, for the want of goods and chattels whereon to levy, to collect, by distress or otherwise, the taxes or any part thereof, which have been, or shall be hereafter 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 county auditor of his county, between the last day of May and the first day of July, of each year, a list of such taxes, with an affidavit of himself or the deputy treasurer, intrusted with the collection of said taxes, stating that he had made diligent search and inquiry for goods and chattels wherewith to make such taxes, and was unable to make or collect said taxes. The county auditor shall deliver such list and affidavit to the chairman of the board of county commissioners at their first session thereafter, and said board of commissioners shall revise said list, and erase and cancel such taxes as they are satisfied cannot be collected.

When taxes may be cancelled.

SEC. 98. Within ten days after the adjournment of the board of commissioners, the auditor shall file a copy of such revised list with the clerk of the district court of the county, and within ten days after the filing of such copy, the clerk shall issue and deliver to the sheriff for service, a citation to each delinquent named on said list, stating the amount of the tax, and requiring such delinquent to appear on the first day of the next general term of the district court in the county, and show cause, if any there be, why he should not pay said taxes, and if he fails to pay said taxes and costs to the sheriff before the first day of the term, or on said day to show cause as aforesaid, the court shall direct the clerk to enter a judgment against such delinquent for the amount of such judgment and costs.

Delinquent to show cause for non-payment.

Fees of clerk.

SEC. 99. The clerk shall receive as fees for issuing such citation and perfecting judgment, one dollar and fifty cents in cases not contested, and in contested cases such fees as are allowed by law in civil actions. Execution shall be issued upon such judgment at the request of the county attorney, and shall state that the judgment was obtained for delinquent taxes, and no property shall be exempt from seizure thereon, not exempt from seizure for taxes.

Penalty for neglect.

SEC. 100. If any county treasurer shall refuse or neglect to collect any tax assessed upon personal property, where the same is collectable, or to file the delinquent list and affidavit, as herein provided, he shall be held in his next settlement with the auditor, liable for the whole amount of such taxes so delinquent, which shall be deducted from his salary or fees, and applied to the several funds for which they were levied.

County treasurer to note destination of delinquent

SEC. 101. The county treasurer in making return of the delinquent list of personal property to the auditor of his county, shall note on the margin of said return, the county to which any such delinquent tax payer may have removed to, or resides in, with the date of his removal, if he is able to ascertain such fact.

Duty of county auditor upon receipt of notice of removal of delinquent.

SEC. 102. The county auditor, within thirty days after receiving the delinquent list of personal property from the county treasurer, shall make out and forward to the county treasurer of any county in this state, to which any such delinquent tax payer has removed to or resides in, a statement or account of taxes so assessed and not paid, which statement or account shall specify the value of property on which said taxes were levied, and the amount of taxes levied thereon, to which he shall add an amount equal to the sum of twenty-five per centum on the tax so levied, if said delinquent tax payer left the county in which said taxes were levied after the time required by law for the county auditor to deliver the tax list to the county treasurer; but if he left the county previous to the time required by law for the delivery of said tax list to the county treasurer, then the said county auditor shall not add the twenty-five per centum.

Persons in arrears for taxes removing to another county, how collected.

SEC. 103. The county treasurer, immediately on the receipt of any such statement or account, shall proceed to collect the same of the person so charged with said taxes and per centum, for which services he shall be allowed the same fees that county treasurers are now al-

lowed by law for collecting delinquent taxes by process to be collected of the person against whom said taxes are charged.

SEC. 104. For the collection of all taxes, interest, penalty and cost mentioned in the preceding section, the several county treasurers have the same powers that are now or may be hereafter given for the collection of taxes; and all taxes collected pursuant to the provisions of said section by any county treasurer, shall be by him remitted to the treasurer of the county to which said taxes belong; and at the same time he shall return the original statement or account to the auditor of the county from which it was received, stating the amount of his collections, and if any taxes remain unpaid, the reason why said taxes could not be collected, certifying in his official capacity to the same.

Power of county treasurer in collecting taxes from delinquents removing from other counties.

SEC. 105. The county treasurer or his deputy shall be allowed the same fees for making distress and sale of goods and chattels, for the payment of taxes, as are allowed by law to constables for making levy and sale of property on execution; traveling fees to be computed from the place of holding elections of any town or district, to the place of making the distress, unless such distress is made by his deputy, in which case the same shall be computed from the residence of such deputy.

Fees of county treasurer and deputies.

SEC. 106. The county treasurer shall, on the last day of February, May and September, respectively of each year, compare his tax lists and books with the duplicate receipts in the hands of the county auditor, and make full settlement with the county auditor of his receipts and collections up to each date mentioned, and the county auditor shall immediately after making each settlement send an abstract of the same to the auditor of state in such form as the said auditor may prescribe.

When treasurer to compare tax lists with county auditor.

SEC. 107. At the time of his settlement, on the last day of May, the county treasurer shall return to the county auditor the several tax lists in his hands, received from the county auditor, as provided by section eighty-seven of this act, having compared the same with his duplicate receipts on file in the auditor's office, and written opposite each description of property so receipted for, the word "paid;" and each tract or lot of real property against which the word "paid" is not so written, shall be deemed delinquent.

When to return tax lists to county auditor.

SEC. 108. The county auditor shall open an account

County auditor to open an account with state, county, &c.

with the state, county and with each township, city, incorporated village or school district in his county, and immediately after each settlement with the county treasurer in each year, he shall credit the state, county and each township, city, or incorporated village or school district, with the amount so collected for the use of the state, county and any such township, village or school district; and upon application of any town, city, village or school district treasurer, the auditor shall give him an order on the county treasurer for the amount due such township, city, village or school district treasurer, and shall charge them respectively with the amount of such order; *Provided*, That the person so applying for such order shall deposit with the auditor a certificate from the clerk of the township, city, village or school district, stating that such person is treasurer of such township, city, village or school district, duly elected or appointed, and that he has given bond according to law.

Disposition of funds in the hands of county treasurer.

SEC. 109. The county treasurer shall pay over to the treasurer of the state or of any municipal corporation or organized township, or other body politic, on the orders of the proper officers, all moneys received by him arising from taxes levied and collected belonging to the state or to such municipal corporation or organized township, and shall within fifteen days after each settlement in February, May and September in each year, pay over all moneys and deliver up all orders and other evidence of indebtedness of such municipal corporation or other body politic, and take duplicate receipts therefor, and file one with the county auditor.

When county auditor to file list of delinquent taxes upon real estate in the office of clerk of the court.

SEC. 110. On the third Monday of June, the county auditor shall file in the office of the clerk of the district court of the county, or if it be attached for judicial purposes to some other county, then in the office of the clerk of such court, in that county, a list of the delinquent taxes upon real estate within his county, which list shall contain a description of each piece or parcel of land on which such taxes shall be so delinquent, with the name of the owner if known, and if unknown, so stated, appearing on the delinquent list, and the amount of tax delinquent for each year opposite such description, and shall verify such list by his affidavit, that the same is a correct list of taxes delinquent for the year or years therein appearing upon real estate in said county. The filing of such list shall have the force and effect of filing a com-

lished within the judicial district. The newspaper in which such publication shall be made shall be designated by resolution of the board of county commissioners of the county in which the taxes are levied, at their annual meeting in January, or at a meeting of said board to be held on the third Monday of June in each year; a copy of which resolution, certified by the county auditor, shall be filed in the office of the clerk of the court.

SEC. 113. When the last publication shall have been made, the notice shall be deemed to have been served and the court to have acquired full and complete jurisdiction to enforce against each piece or parcel of land in said published list described, the taxes upon it then delinquent, so as to bind every estate, right, title, interest, claim, or lien in law or equity, into or on such piece or parcel of land, of every person, company or corporation. And such jurisdiction shall not be in any way affected by any error in making the list filed with the clerk, nor by any error, irregularity, or omission in the assessment or levy of the taxes, or in any other proceedings prior to filing the said list, nor shall the jurisdiction be affected, except as to the piece or parcel as to which such error may occur, by any mistake in copying the list for publishing, nor any mistake in publishing such list, nor by any mistake in the amount of tax in such published list appearing against any piece or parcel of land therein described.

When notice deemed to be served.

Publisher or foreman to make affidavit of publication of notice.

SEC. 114. The owner, publisher, manager or foreman in the printing office of the newspaper in which such notice and list shall be published, shall make and file with the clerk an affidavit of such publication, stating the days in which each publication was made, and shall also file with the clerk three copies of each number of the paper and supplement, if any, in which the notice and list shall have appeared. The publication may be made in such newspaper, or partly in such newspaper, and partly in a supplement issued therewith.

Persons having lien upon land in said published list, how to proceed.

SEC. 115. Any person, company or corporation having any estate, right, title or interest in or lien upon any piece or parcel of land embraced in said list as published may, within twenty days after the last publication of said notice, file in the office of said clerk, an answer verified as pleadings in civil actions, setting forth his defense or objection to the tax or penalty against such piece or parcel of land, which answer need not be in any

particular form, but shall clearly refer to the piece or parcel of land intended, and set forth in ordinary and concise language the facts constituting the defense or objection to such taxes or penalty, and if the list shall embrace the taxes for two or more years, the defense or objections may be to the taxes or penalty for one or more of such years.

SEC. 116. Upon the expiration of twenty days from the last publication of said notice and list, the said clerk shall, the affidavit of publication being filed, enter judgment against each and every [of] such pieces or parcels as to which no answer shall have been filed, which judgment shall include all of such pieces or parcels, and shall be substantially in the following form:

When clerk to enter judgment against delinquents.

State of Minnesota, county of _____, District court.

“In the matter of the proceedings to enforce payment of the taxes on real estate remaining delinquent on the first day of June, 18—, for the county of _____

State of Minnesota:

A list of taxes on real property, delinquent on the first day of June, 18—, for said county of _____, having been duly filed in the office of the clerk of this court, and the notice and list required by law having been duly published as required by law, and no answer having been filed by any person, company or corporation, to the taxes upon any of the pieces or parcels of land hereinafter described, and more than twenty days having elapsed since the last publication of said notice and list, —it is hereby adjudged and decreed that each piece or parcel of land hereinafter described as liable for taxes, interest, penalties and costs, to the amount set opposite the same, as follows, to wit:

Description,

Amount.

And the amount of taxes, interest and penalties and cost to which, as hereinbefore stated, each of said pieces or parcels of land is liable, is hereby declared a lien upon such pieces or parcel of land as against the estate, right, title, interest, claim or lien of whatever nature in law or equity of every person, company or corporation whatsoever; and it is adjudged, that unless the amount to which each of said pieces or parcels is liable, be paid, each of said pieces or parcels be sold, as provided by law, to satisfy such amount to which it is liable.

Signed,

Clerk of the district court, county of _____.

Such judgment shall be entered by the clerk in a book to be kept by him, to be called the "real estate tax judgment book," and shall be dated and signed by the clerk. The judgment shall be written out on the left hand pages of such book, leaving the right hand pages blank for the entries hereinafter provided.

Delinquents in certain cases to be tried by the courts.

SEC. 117. If answers shall be filed within the time hereinbefore prescribed as to the taxes or penalties upon any pieces or parcels of land embraced in said list as published, such answers shall stand for trial at any general term of the district court in the county where such proceedings are pending, in session at the time when the time to file answers as aforesaid shall expire, or at the next general or special term appointed to be held in said county, and if no general or special term shall be appointed to be held within thirty days thereafter, then the same be brought to trial at any general term appointed to be held within the judicial district upon ten days' notice. It shall be the duty of the county attorney of the county in which said taxes are levied, if there be one and if there be none, then of the county in which such proceedings are instituted, to take charge of and prosecute such proceedings; but the county commissioners of the county in which such taxes are levied may employ any other attorney to assist such county attorney therein. At the term at which such proceedings come on for trial, they shall take precedence of all other business before the court. The court shall proceed without delay, and summarily hear and determine the objections or defences made by the several answers, and shall dispose of all such answers, and direct judgment accordingly at the same term, and in the trial thereof shall disregard all technicalities and matters of form not affecting the substantial merits.

In case court sustain the tax and penalties, how to proceed.

SEC. 118. If, after a hearing, the court shall sustain the taxes and penalties in whole or in part against any piece or parcel of land, judgment shall be rendered against all such pieces or parcels for the amount as to which such taxes and penalties shall be sustained against such pieces or parcels respectively, with interest and disbursements, unless the court otherwise direct, which judgment may be substantially in the form prescribed in section one hundred and sixteen of this act, except that it shall in addition state that the same was rendered after answer and trial; and after the description of each piece

or parcel shall be stated the name of the person, company or corporation answering as to such piece or parcel. If the court sustain the defence or objections to the taxes and penalties as to any piece or parcel of land, the judgment shall, after the statement of the lands against which judgment is given, state that all other pieces or parcels not embraced in that or the prior judgment of the court, and which are described in the list as published, are discharged from the taxes in said list set down against such other pieces or parcels, and from all penalties; and the court may, in its discretion, award disbursements against the county laying such taxes, and in favor of the party answering to the pieces or parcels so discharged.

In case court sustain the defence, how to proceed.

SEC. 119. If all the provisions of law in relation to the assessment and levy of the taxes shall have been complied with, of which the list so filed with the clerk shall be *prima facie* evidence, then judgment shall be rendered for such taxes, and the interest, penalties and costs. But no omission of any of the things by law provided in relation to such assessments and levy, or of anything required by any officer or officers to be done prior to the filing of the list with the clerk shall be a defence or objection to the taxes appearing upon any piece or parcel of land, unless it be also made to appear to the court that such omission has resulted to the prejudice of the party objecting, and [that] the taxes against such piece or parcel of land have been partially, unfairly, or unequally assessed, and in such case, but no other, the court may reduce the amount of taxes upon such piece or parcel, and give judgment accordingly. It shall always be a defence in such proceedings, when made to appear by answer and proofs, that the taxes have been paid, or that the property is lawfully exempt from taxation.

When court may reduce the amount of taxes levied.

SEC. 120. The judgment which the court shall render shall be final, except that upon application of the county or other party against whom the court shall have decided the point raised by any defence or objection, the court may, if in its opinion the point is of great public importance or likely to arise frequently, make a brief statement of the facts established bearing on the point and of its decision, and forthwith transmit the same to the clerk of the supreme court, who shall enter the same as a cause pending in said court, and place the same on the term calendar of said court for the term then in session, or for the first term thereafter, and the same shall

Judgment rendered by the court shall be final. Right of appeal.

be entitled to a preference over any other business before said court, and shall be decided by said court at the term for which it shall be entered in the calendar. . As soon as it shall be decided, the clerk of the supreme court shall enter the proper order, and forthwith transmit a certified copy of such order to the clerk of the proper district court; *Provided*, That such proceeding shall in no case prevent the entry of judgment in the district court, nor prevent the sale of any piece or parcel of land pursuant to the judgment of the district court, unless, at the time of applying for such statement, an undertaking with at least two sureties and in an amount to be approved by the judge of the district court, conditioned for the payment of the amount for which judgment shall been [be] rendered in the district court, and the interests and costs allowed by law, if the decision of the district court shall be affirmed, shall be filed with the clerk of the district court.

Clerk to deliver to county auditor certified copy of such judgment. Right of redemption.

SEC. 121. When any real estate tax judgments shall be entered, the clerk shall forthwith deliver to the county auditor, in a book to be provided by said auditor, a certified copy of such judgment, which shall be written on the left hand pages of such books, leaving the right hand pages blank; and if, before sale, any person wishing [wishes] to pay the amount adjudged against any piece or parcel of land, the auditor shall give him a statement showing the amount so adjudged against such piece or parcel, and such person may present the same to the treasurer and pay to him such amount, with interest; and the treasurer shall thereupon give a receipt for such payment, and on the receipt being produced to the clerk, he shall enter on the right hand page of the real estate tax-judgment book, and opposite the description of such piece or parcel, satisfaction of the judgment against the same. If, after a sale, any person shall desire to redeem, the auditor shall give him a statement showing how much is required to be paid upon such redemption, so far as appears from the records in the auditor's office.

When lands may be sold upon tax judgment—notice to be given.

SEC. 122. After twenty days from the date of any tax judgment, if the amount therein charge[d] shall not have been paid, the county auditor shall sell the pieces or parcels of land upon which taxes stand charged in said judgment. Before making such sale he shall give notice thereof by posting such notice,—one copy in the office of the clerk where the judgment shall have been entered,

one copy in the office of the county treasurer, and one copy at the county seat of the county, in some conspicuous place, at least ten days before the day of sale; and by publishing such notice once in each of two successive weeks, the last publication to be not less than ten days before the day of sale, in some newspaper printed in the English language, and of general circulation, published in the county where such lands are situated, if there be one; if there be none, then in one published at some other place in the county [published in the county] in which the judgment shall have been entered; or if there be none in either, then in one published in some county in the judicial district. Which notice, may be substantially in the following form:

TAX JUDGMENT SALE.

Pursuant to a real estate tax judgment of the district court in the county of —, state of Minnesota, entered the — day of —, in proceedings for enforcing payment of taxes upon real estate in the county of —, remaining delinquent on the first day of June, 18—, and of the statutes in such case made and provided, I shall, on the — day of —, at ten o'clock in the forenoon, at —, in the town (or city) of —, and county of —, sell the lands which are charged with taxes in said judgment, and on which such taxes shall not have been previously paid. Form of notice.

Signed,

— — —,
County auditor, county of —.

At the time and place appointed in such notice the auditor shall commence the sale of such lands, and proceed with the sale thereof from day to day (Sundays and legal holiday excepted,) until the whole shall be sold.

Sec. 123. The auditor shall sell by public vendue each piece or parcel of land separately, in the order in which they are described in the judgment and by the description therein, but if the sum bid for any piece or parcel shall not be paid before the sale closes, he shall again offer such piece or parcel for sale. In offering the land for sale he shall state the amount for which each piece or parcel is to be sold, and he shall first offer each piece or parcel to the bidder who will pay the amount for which it is to be sold for the shortest term of years, on such piece or parcel. If no bidder shall offer to pay Lands to be sold
at public vendue

When may be bid
to for the state.

such amount for any term of years for the piece or parcel so offered, he shall then offer the same in fee to the highest bidder, who shall bid not less than the amount for which the same is to be sold. If no bidder offer to pay such amount for a term of years, and no bidder shall bid an amount equal to that for which the piece or parcel is to be sold, then he shall bid in the same for the state at such amount. The treasurer shall attend at the sale and receive all moneys paid thereon.

SEC. 124. The auditor shall execute to the purchaser of any piece or parcel a certificate which may be substantially in the following form :

Form of tax cer-
tificate.

I, — the auditor of the county of —, state of Minnesota, do hereby certify that at the sale of lands pursuant to the real estate tax judgment entered in the district court in the county of —, on the — day of —, 18—, in proceedings to enforce the payment of taxes delinquent upon real estate for the county of —, which sale was held at —, in said county of —, on the — day of —, the following described piece or parcel of land, situate in said county of —, state of Minnesota, to wit : (Insert description,) was first offered to the bidder who would pay the amount for which the same was subject to be sold for the shortest term of years in said piece or parcel.*

If there be a bidder for a term of years, here insert as follows : And — having offered to pay, and having paid such amount, to wit, the sum of —, for the term of — years, that being the shortest term for which any person offered to take said piece or parcel and pay said amount, I do, therefore, in consideration of the amount so paid, and pursuant to the statutes in such cases made and provided, let the said piece or parcel of land to the said —, for the term of — years from the date hereof, subject to any redemption provided by law.

Witness my hand and seal, this — day of —.

Signed, _____

If no one shall offer to take such piece or parcel for a term of years, then after the asterisk insert as follows : And no person having offered to pay such amount for a term of years, I did sell the fee of said piece or parcel of land to —, for the sum of —, that being the highest sum bid therefor, and he having paid said sum, I do therefore, in consideration thereof, and pursuant to the

statute in such cases made and provided, convey the said piece or parcel of land in fee simple, to the said —, his heirs and assigns forever, subject to redemption as provided by law.

Witness my hand and seal, this — day of —.

(Signed,) _____

If there be no bidder, then insert after the asterisk as follows: And there being no bidder upon that offer, I offered the fee of the same to the highest bidder, and no one bidding upon such offer an amount equal to that for which said piece or parcel was subject to be sold, I then bid in the same for the state at such amount, being the sum of —. In consideration whereof, and pursuant to the statutes in such cases made and provided, I do hereby convey said piece or parcel of land in fee simple to the state of Minnesota, and its assigns forever, subject to redemption as provided by law.

Witness my hand and seal, this — day of —.

(Signed,) _____

Such certificate, in case the land shall not be redeemed, shall pass to the purchaser or the state the estate therein expressed, without any other act or deed whatever. Such certificate may be recorded as other deeds of real estate, and the record thereof shall have the same force and effect in all respects as the record of such deeds, and shall be evidence in like manner. If any purchaser shall, at said sale, purchase more than one piece or parcel, or if more than one shall be bid in for the state, all of the pieces or parcels so purchased or bid in for the state, may be included in the same certificate, but in all cases the certificate must state the amount at which each piece or parcel was sold, or was bid in for the state.

Certificate may be recorded as other deeds of real estate.

SEC. 125. Such certificate, or the record thereof, shall in all cases be *prima facie* evidence that all the requirements of the law, with respect to the sale, have been duly complied with; and no sale shall be set aside or held invalid, unless the party objecting to the same shall prove either; that the court rendering the judgment pursuant to which the sale was made, had not jurisdiction to render the judgment, or that after the judgment and before the sale such judgment had been satisfied; or that notice of sale as required by this act was not given; or, that the piece or parcel of land was not first offered at said sale to the bidder who would pay the amount for which

Certificate deemed *prima facie* evidence that all requirements of law have been complied with.

the piece or parcel was to be sold, for the shortest term of years; nor unless the action in which the validity of the sale shall be called in question be brought, or the defence alleging its invalidity be interposed, within three years after the date of the sale.

SEC. 126. The county auditor shall, immediately after such sale, set out in his copy judgment book what disposition was made at said sale of each piece or parcel of land; if the same was let for a term of years, stating to whom and for what term, if sold in fee, to whom and for what amount; and if bid in for the state, then so stating; and upon any assignment, or redemption, he shall make a note thereof in said copy judgment book, opposite the piece or parcel assigned or redeemed. After he shall have set out in the copy judgment book what disposition was made at the sale of the several pieces or parcels of land, he shall deliver the same to the clerk of the court, who shall forthwith enter on the right hand page of the real estate tax judgment book, opposite the description of each piece or parcel let or sold, the words "satisfied by sale," and opposite each piece or parcel bid in for the state, the words "bid in for the state," and he shall thereupon re-deliver said copy judgment book to the auditor.

SEC. 127. Any person may become the purchaser at said sale. If the owner purchase, the sale shall have the effect to pass [to] him (subject to redemption as hereinto provided) every right, title and interest, of any and every person, company or corporation, free from any claim, lien or incumbrance, except such right, title, interest, claim, lien or incumbrance, as the owner so purchasing may be legally or equitably bound to protect against such sale or the taxes for which such sale was made.

SEC. 128. The taxes for subsequent years shall be levied on lands so sold or bid in for the state in the same manner as though the sale had not been made, and if the purchaser or assignee of the state shall pay such taxes, the amount thereof with interest from the date of payment at the same rate as is provided upon the amount bid on the sale, shall be added to and be part of the money necessary to be paid for redemption from sales.

SEC. 129. After any piece or parcel of land shall have been bid in for the state, and at any time before the time to redeem expires, and while the same shall remain unredeemed, the county auditor shall assign the right of

County auditor to keep record of disposition of each parcel of land; also clerk of court.

Who authorized to purchase at such sale.

Taxes for subsequent years to be levied on lands sold and deemed part of redemption money.

Authorized to dispose of land prior to time of redemption under certain circumstances.

the state in such piece or parcel of land to any person who shall at any time before the time for redemption expires, pay the amount for which the same shall have been bid in, with interest, and the amount of any subsequent taxes, penalty and interest upon the same, and shall execute to such persons an assignment which may be substantially in the following form :

WHEREAS, at the sale of lands pursuant to the tax judgment entered in the district court, in the county of _____, on the _____ day _____ in proceedings to enforce the payment of taxes for the county of _____, which sale was had on the _____ day of _____, the following described piece or parcel of land, situate in said county of _____, state of Minnesota, to-wit :

(Here insert description.)

Was bid in for the state, and on this day _____ having paid into the treasury of said county the amount for which the same was so bid in, and all subsequent taxes, penalties and interest, amounting in all to _____ dollars, thereupon, pursuant to the law in such case made and provided, the whole right, title and interest of said state in or to said piece or parcel of land acquired at said sale, is hereby assigned to said _____, his heirs and assigns forever.

Form of assignment.

Witness my hand and seal, this _____ day of _____.

[L.S.]

Which assignment [auditor] of the county of _____.

Which [assignment] may be recorded as other deeds of real estate, and the record thereof shall have the same force and effect, in all respects, as the records of such deeds, and the same, or the record thereof, shall be evidence in like manner.

Sec. 130. If at said sale any piece or parcel of land shall be taken by any purchaser for a term of two years or less, the same shall not be subject to redemption; if the same shall be taken for a longer time than two years, or the fee shall be sold, or the piece or parcel bid in for the state, the same may be redeemed at any time within two years from the day of sale, by any person who shall pay into the treasury of the county, to the use of the person thereto entitled

when land subject to redemption.

First.—If such piece or parcel shall have been bid in for the state, and the right of the state shall not have been assigned, the amount for which the same was bid in, with interest, and the amount of subsequent taxes, penalties and interest.

Second.—If the right of the state shall have been assigned, the amount paid by the assignee with interest from the day when so paid, and all unpaid taxes, interest and penalties that may have accrued on such piece or parcel after such assignment, and if he shall have paid any taxes, penalties or interest accruing subsequent to the assignment, the amount so paid by him with interest from the day of such payment.

Third.—If the same shall have been sold to a purchaser, the amount paid by such purchaser with interest, and if he shall have paid any taxes, penalties or interest, accruing subsequent to the sale, the amount so paid by him with interest from the day of paying the same, and all unpaid taxes, interest and penalties accruing subsequent to such sale. Upon such redemption, the auditor shall execute to the person redeeming, a certificate, which may be substantially in the following form:

I _____, the auditor of the county of _____, state of Minnesota, do hereby certify that on _____ day of _____, 18____, _____ paid into the treasury of the county the sum of _____, for redemption of the following described piece or parcel of land, situate in the county of _____, state of Minnesota, to-wit:

Form of certificate.

(Insert description of land.)

from the sale thereof made on the _____ day of _____, pursuant to a tax judgment entered in the district court in the county of _____, on the _____ day of _____, in proceedings to enforce payment of taxes for the county of _____, and that said piece or parcel of land is redeemed from such sale pursuant to law.

Witness my hand and seal this _____ day _____, 18____

[L.S.] Auditor of the county of _____.

And such certificate may be recorded as other deeds of real estate, and with like effect as evidence or otherwise. If the amount so paid for the purpose of redemption be less than that required by law, it shall not invalidate such redemption, but the auditor shall be liable for the deficiency to the person entitled thereto. Such redemption shall have the effect to annul the sale.

Minors, etc., may redeem within two years.

SEC. 131. Minors, insane persons, idiots or persons in captivity, or in any country with which the United States are at war, having an estate in, or lien on lands sold for taxes, may redeem the same within two years after such disability shall cease, but in such case the right to

redeem must be established in a suit for that purpose, brought against the party holding title under the sale.

SEC. 132. Any person who has or claims an interest in or lien on any undivided estate in any piece or parcel of land sold, may redeem such undivided estate, by paying into the treasury a proportionate part of the amount required to redeem the whole. And in such case the certificate shall express the estate or interest redeemed. Redemption on undivided estate

SEC. 133. Upon application of the party entitled thereto the auditor shall give to such party his warrant upon the treasurer for any money paid into the treasury on the sale of any piece or parcel of land in excess of the amount due upon such piece or parcel at the time of the sale, or for any money paid in for redemption, which may be due to the purchaser at the sale, or other person appearing from his copy judgment book to hold the right derived at the sale.

SEC. 134. When any piece or parcel shall be bid in by the state, the sale shall not, until the right of the state be assigned as hereinbefore provided, or the time to redeem expires, or the piece or parcel be redeemed, operate as a payment of the amount for which the same is sold, but at any time after such sale the county auditor may make and file in the office of the clerk where the judgment is entered, an affidavit stating the amount for which such piece or parcel shall have been bid in for the state, that the right of the state has not been assigned, the date of the sale, that there has been no redemption, that the piece or parcel is rented, producing rent, and giving the name or names of the parties in possession, paying rent for the whole or some part thereof. Upon such affidavit being presented to the judge of the court, or court commissioner for the county, he shall endorse thereon an order directing an attachment to issue to attach the rents and profits of said piece or parcel of land. The clerk of the court shall thereupon issue a writ of attachment to the sheriff of the county, directing him to attach the rents accruing for such piece or parcel of land from any person, and collect therefrom the amount for which the same was bid in by the state, (stating such amount and the date of sale,) with interest accruing thereon, and his fees, and one dollar, the costs of the affidavit and attachment. The sheriff shall serve such writ by serving a copy thereof on each tenant, or person in possession paying rent for such piece or parcel, or any Disposal of funds received in excess of amount due.

When writ of attachment to issue for rents and profits; by whom writ served.

Sheriff to receive rents as they shall become due.

part thereof; and upon such service, the same shall operate as an attachment of all rents accruing after such service from the person upon whom service is made. And as they become due, the sheriff shall receive such rents, and may bring suit in his own name, and collect the same in any court having jurisdiction, and shall pay into the treasury of the county the amount by him received or collected; and no payment of rents by any person so served, after such service or prior thereto, for the purpose of defeating such attachment, shall be valid against such attachment. Any person in possession under a lease of any piece or parcel of land, or any part thereof, against which a judgment shall have been rendered, may pay to the treasurer of the county the amount due on such judgment, and if the piece or parcel shall have been bid in for the state may at any time before the time to redeem shall expire, or the right of the state be assigned, or the piece or parcel be redeemed, redeem the same, and the amount paid by him shall operate as a payment of the same amount of rent, accruing after such sale, to the party from whom he rents.

Fees of clerk of court.

SEC. 135. The fees of the clerk of the court in said proceedings shall be as follows: For all services (except oaths administered to witnesses on trial) to and including the entries to be made by him on the right hand page of the real estate tax judgment book, twenty-five cents for each and every description, which with ten cents per description of publication of the notice and list, shall be included in the amount charged to each description in the judgment; for each oath administered to witnesses, on the trial of any answer, twenty-five cents, which shall be included in any amount charged by the judgment against any piece or parcel with respect to which the oath was administered; for issuing a writ of attachment as herein provided, including the filing of the affidavit and order of allowance, and filing the writ and return when returned, seventy-five cents. All which fees shall be paid to him by the county in which the taxes are levied. To the sheriff shall be allowed for serving the writ of attachment provided by the preceding section, and receiving or collecting the money, the same fees as are allowed by law upon an execution in a civil action; and in case he brings suit as herein provided, such additional compensation as the district court may allow.

Fees of sheriff.

SEC. 136. The county commissioners shall let the advertising provided in section one hundred and twelve of this act, to the party who will offer to do the same, in some newspaper which shall have been published and circulated for at least four months prior to the time of publishing, for the lowest sum, not exceeding fifteen cents for each description, and who shall give a bond to the county with at least two sureties, freeholders of the county, to be approved, and in an amount to be fixed by said county commissioners conditioned for the correct and faithful performance of such advertising; and in any suit by the county on such bond, for breach of the conditions thereof, the county shall recover as damages one-half of the taxes, penalty, and interest upon each piece or parcel of land in the copy list made by the clerk, which may be affected by any error in the publication of the notice and list, or either, as hereinbefore provided for.

Advertising to be let to lowest bidder.

SEC. 137. Whenever, at any sale provided in this act, any person shall have purchased any piece or parcel of land for a term of two years or less, and received a certificate therefor, he shall be entitled to the immediate possession of such piece or parcel, and if on demand and presentation of such certificate to the party or parties in possession, such party or parties refuse or neglect to render such possession, such party or parties may be proceeded against as persons holding over after the determination of his or their estate, which proceedings may be instituted and prosecuted pursuant to the provisions of chapter eighty-four of the general statutes. When any piece or parcel shall have been purchased for a term exceeding two years, the purchaser shall, if there be no redemption, be entitled to such possession, rents and profits at the end of two years from the day of sale, and the like proceedings may be had to obtain such possession.

When entitled to possession of premises.

SEC. 138. When a sale of lands, as provided in this act, is declared void by judgment of court, the judgment declaring it void shall state for what reason such sale is declared void. And if it be declared void by reason of anything occurring or omitted to be done, subsequent to the entry of the judgment directing the sale, the money paid by the purchaser at the sale or by the assignee of the state upon taking the assignment, shall, with interest at the rate of twelve per cent. per annum from the date of such payment, be refunded to the purchaser or assignee, or the party holding his right, out of the county

Sale may be declared void.

treasury on the order of the county auditor, and so much of said money as has been paid into the state treasury shall be charged to it by the county auditor and deducted from the next money due the state on account of taxes. *Provided*, That if such purchaser or assignee, or party holding his right, shall, after such purchase or assignment from the state, have paid taxes, penalties and interest upon such piece or parcel of land, he shall have a lien on such piece or parcel for the amount of taxes, penalties and interest so paid, with interest at the rate by this act allowed, and may enforce such lien by action, or if he be in possession of such piece or parcel, shall not be ejected therefrom until such amount and interest shall be paid.

Penalty after
taxes become de-
linquent.

SEC. 139. After taxes upon lands shall have become delinquent as provided in this act, they shall be subject to a penalty of ten per cent. on the amount of such tax; and such tax and penalty shall bear interest from the time when the tax shall become delinquent, at the rate of two per cent. per month, which penalty and interest shall be included in the judgment against such lands. The amount charged by the judgment against any piece or parcel of land shall bear interest at the rate of two per cent. per month from the date of the judgment, which interest shall be included in the amount for which such piece or parcel shall be sold. The amount for which any piece or parcel shall be sold or bid in for the state, shall bear interest until redemption at the rate of two per cent. per month, and the amount paid by any assignee for the right of the state shall bear interest at the same rate until redemption. All [penalties and] interest accruing before redemption, sale or assignment, shall be apportioned to the county [revenue] fund. The amount paid by any purchaser or assignee of the state for taxes, penalties and interest accruing subsequent to the sale or assignment, shall bear interest at the same rate until redemption.

Clerk to file all
lists, notices, &c.

SEC. 140. The clerk shall attach together and keep on file in his office the list, notice, affidavit of publication, one copy of the newspaper and supplement, if any, in which the notice and list were published, all answers, all errors made in the proceedings, and all affidavits and other papers filed in the course of the proceedings.

SEC. 141. Whenever any assignment of any right derived from a sale provided for in this act, shall be made before the time for redemption expires, the assignee

shall present the assignment to the auditor, who shall note on the copy judgment book provided by section one hundred and twenty-two [one of this act,] the name of the assignee and date of assignment, and endorse on such assignment the word "countersigned," and sign his name to the same, and no such assignment shall be recorded by the register of deeds until such endorsement is made.

Duty of county auditor in case of assignment.

SEC. 142. The fees of the county treasurer on all receipts for redemptions from tax sales under the provisions of this act, shall be twenty-five cents for each redemption certificate which shall be paid by the party redeeming from such sale.

Fees of county treasurer.

SEC. 143. Every county auditor hereafter delivering any certificate of purchase of lands sold for taxes, or assignment of the same, shall immediately on his tax list transfer the same to the name of the purchaser, charging the sum of ten cents for each tract or lot, which shall be considered part of the expenses of the sale; and if any county auditor neglects to make such transfer, he is liable to an action by any person injured thereby, as for neglect of official duty.

Upon delivering certificate of purchase, duty of county auditor.

SEC. 144. When an alteration of any entry on the tax list becomes necessary, by reason of the partition of any tract of land, or town lot, the county auditor, on receiving information thereof, shall transfer to the several parties in partition the portion set apart to each, particularly describing the parts so transferred; and shall apportion and transfer the valuation of such land or town lot to the several parties in proportion to their respective interests therein, previous to said partition.

In case of partition of property, transfer to be made.

SEC. 145. When the county auditor is satisfied that the transfer of any land or town lot, or any part thereof, has become necessary by reason of a sale thereof, or any part thereof, for taxes, a sale by a sheriff or other officer, by virtue of an execution, order or judgment of court, or by reason of a devise or descent, he shall make such transfer; and in such case, if a part only of the tract of land or town lot is transferred, the proportion of the valuation to be transferred therewith shall be ascertained by the assessor, and for that purpose the auditor shall furnish the assessor with a list of such lands and town lots, at the time specified in this act for delivering the assessment books to the assessor.

County auditor to furnish assessor list of land transferred.

SEC. 146. When the transfer of any land or town

lot, or any part thereof becomes necessary by reason of a sale or conveyance by deed, and such conveyance is of the entire tract or lot, or part thereof, as charged on the tax list, such transfer shall be made by the county auditor, upon the presentation of such deed and the payment of all taxes that may be due on such tract or lot by the purchaser or his agent; and in case such conveyance is of less than the whole tract or lot, or part thereof as charged on the tax list, said county auditor shall transfer the same whenever the seller and purchaser agree thereto in writing, signed by them, or personally appear before the auditor and agree upon the amount of valuation to be transferred therewith; but if the seller and purchaser cannot agree as to the amount of valuation to be transferred, the auditor shall place said portion of land or lot on the list, to be by him made according to the preceding section; and the value thereof shall be ascertained by the assessor at the same time and in the same manner as other lands contained in said list; *Provided*, That if the county auditor is satisfied that the proportion of the valuation so agreed to be transferred, is greater than the proportional value of the land or lot to be transferred therewith, and that such agreement was made by collusion of the parties, and with a view fraudulently to evade the payment of any taxes which might be legally assessed on the entire tract or lot, he may refuse to make such transfer; and when any such transfer has already been procured by fraudulent agreement, the same shall be cancelled by the auditor, and the land or lot so transferred be charged with taxes in the same manner as though said transfer had not been made; and such auditor shall endorse on all deeds of conveyance presented to him for transfer, a statement with his signature thereto, that the proper entry of such transfer has been made in his office, unless said deed is of land not entered for taxation on his books, in which case he shall endorse thereon "not entered for taxation."

SEC. 147. When any deed is presented to the county auditor for transfer, he shall ascertain from the books and records in his office if there be delinquent taxes due upon the land described therein, or if it has been sold for taxes, and if there are delinquent taxes due, he shall certify to the same, and when the receipt of the county treasurer shall be produced for the said delinquent taxes and

When authorised
to make transfer.

When justified in
refusing to make
transfer.

for the taxes that may be in the hands of the said county treasurer for collection, the county auditor shall enter upon every deed of real property so transferred over his official signature "taxes paid and transfer entered," or if the land described has been sold for taxes, "paid by sale of land described within;" and unless such entry is made upon any deed, the register of deeds shall refuse to receive or record the same; and any violation of the provisions of this section by the register of deeds shall be deemed a misdemeanor, and upon conviction thereof he shall be punished by a fine not exceeding one thousand dollars nor less than one hundred dollars, and he shall be liable to the grantee of any instrument so recorded for the amount of damages sustained.

In case of delinquent taxes due on land, to be transferred; to be so certified to by auditor.

Misdemeanor.

SEC. 148. No plat of any town site, or addition thereto, or of any change therein, or order of any court, vacating, altering or changing, in any manner, any town site, or addition thereto, nor any certificate of sale of any real estate, shall be recorded by the register of deeds, unless the proper county auditor's certificate is endorsed thereon, showing that all taxes on such town site, or addition, or certificate of sale, are paid.

Auditor's certificate to be attached to certain documents.

SEC. 149. The county auditor shall annually, on or before the first day of May [last Saturday of April,] make out and deliver to the assessor an assessment book or list of all lauds and town lots within his county which are found from his knowledge, or from the certificate of the auditor of state, or from the certificate of the railroad commissioner, or from the certificate of the register of any United States land office, to have become subject to taxation, and which have not been appraised for that purpose, directing such assessor to assess the same, and make return thereof; and it is hereby made the duty of the county auditor to obtain during the month of April in each year, from the register of the United States land office of the district in which his county may be situated, a certified list of all lands which may have become subject to taxation since the last annual assessment.

Duty of auditor to obtain certified list of land subject to taxation from register of land office.

SEC. 150. In all cases where any tract or lot of land is divided in parcels, so that it cannot be described without describing it by metes and bounds, it shall be the duty of the owner to cause such land to be surveyed and platted into lots. Such plat shall be certified to and recorded. The description of real estate in accordance with the number and description set forth in the plat

When tract may be surveyed.

aforesaid, shall be deemed a good and valid description of the lot or parcel of land so described.

Expense of survey, how paid; in case owner refuse to do so.

SEC. 151. If the owner of any such tract or lot shall refuse or neglect to cause such survey to be made within thirty days after being notified by the county auditor, the auditor shall cause such survey to be made and recorded; and the expense thereof shall be added to the tax levied on such real property, and when collected, shall be paid on demand to the persons to whom it is due.

How land may be described.

SEC. 152. It shall be sufficient to describe lands in all proceedings relative to assessing, advertising or selling the same for taxes, by initial letters, abbreviations and figures to designate the township, range, sections or parts of a section, and also the number of the lots and blocks. Whenever the abbreviations "do" or characters " , " or any similar abbreviation or character shall be used in any such proceedings, they shall respectively be construed and held as meaning and being the same name, word, initial, letter or letters, abbreviations, figure or figures as that last proceeding such "do," " , " , or other similar character.

Duty of auditor in case false statement returned.

SEC. 153. The county auditor, if he has reason to believe or is informed that any person has given to the assessor a false statement of his personal property, or that the assessor has not returned the full amount required to be listed in his township or district, or has omitted or made an erroneous return of any property which is by law subject to taxation, shall proceed at any time before the final settlement with the county treasurer, to correct the return of the assessor, and to charge such persons on the tax lists with the proper amount of taxes; to enable [him] to do which, he is hereby authorized and empowered to issue compulsory process, and to require the attendance of any person whom he may suppose to have a knowledge of the articles or value of the personal property, and to examine such person on oath in relation to such statement or return; and the auditor in all such cases shall notify every such person before making the entry on the tax list, that he may have an opportunity of showing that his statement or the return of the assessor is correct; and the county auditor shall, in all cases, file in his office a statement of the facts or evidence upon which he made such corrections; but he shall in no case reduce the amount returned by the assessor, without the written assent of the auditor of state, on a statement of

facts submitted by the county auditor. In all cases in which any person makes a false statement of the amount of property for taxation, to evade the payment of taxes in whole or in part, the person making such false statement shall be liable for and pay all costs and expenses that may be incurred under the provisions of this act, and the same fees and costs shall be allowed and paid as now are, or may be allowed by law for similar services, and if not paid, may be collected before any justice of the peace of the proper county by action in the name of the county commissioners; but in all cases where the statement is found correct, and there is no intention to evade the payment of taxes, the costs and expenses incurred under this section shall be paid out of the county treasury of the proper county, on the order of the county auditor.

Costs and expenses, how paid,

SEC. 154. Whenever it shall come to the knowledge of any assessor, who shall have in his hands the assessment list for his district for the purpose of assessment, that any piece or parcel of land or improvement thereon within his district, which was liable to be assessed for taxes for any prior years since the year 1866, but which, from any cause, shall not have been assessed for such years, it shall be his duty to enter such lands or improvements upon the assessment list; and from the best means in his power to ascertain the value of such lands or improvements, for each of such years, and to enter such values for each of such years, in such list, opposite the description of each of such pieces or parcels of lands. The town board of review shall revise and correct such valuations, from the best means within their power, and if the assessor shall have omitted from such assessment list any piece or parcel so liable to assessment, but omitted for prior years, such board shall enter in such list such pieces or parcel so omitted by the assessor, with the value for each of the years for which such assessment shall have been omitted, which value such board shall ascertain from the best sources within their power. If the town board of review shall have failed to insert in such assessment list any such piece or parcel omitted by the assessor, the county auditor shall so insert the same in such list, with the values for the omitted years, as soon as he can ascertain such values. The county board of equalization shall revise and correct all entries in such rolls of values for prior years; and if it come to their knowledge that there are any pieces or parcels of lands

Duty of assessor where property has not been listed or omitted for prior years.

Duty of county board of equalization.

or the improvements thereon liable to be assessed for prior years, and which have not, when such list came before them for equalization, been already entered in such list, they shall proceed to enter the same, with the values thereof for such years. No such charge for tax and interest, as provided in this section, shall be made against any property prior to the date of ownership of the person owning such property at the time the liability for such omitted tax was ascertained. Whenever the state auditor shall learn of any pieces or parcels of land, in any county, which have been omitted from prior assessment for taxes, for any years for which they were liable to such assessment, it shall be his duty to notify the auditor of the proper county thereof. Upon such values being so ascertained, the county auditor shall levy upon such pieces or parcels the same rate of tax for each purpose, for the years for which such lands shall not have been assessed, as was levied upon other property for such years in the same town or district. The taxes levied pursuant to this section shall be collected in the same manner as other taxes.

Duty of state auditor in similar cases

Liable for taxation in case of defective description.

SEC. 155. If any real or personal property shall be omitted in the assessment of any year or number of years, or the tax thereon for which such property was liable from any cause has not been paid, or if any such property by reason of defective description or assessment thereof, shall fail to pay taxes for any year or years, in either case the same, when discovered, shall be listed and assessed by the assessor and placed on the assessment and tax books. The arrearages of tax which might have been assessed, with ten per cent. interest thereon from the time the same ought to have been paid, shall be charged against such property by the county auditor.

When tax of one year may be added to that of a succeeding year.

SEC. 156. If any tax on any property liable to taxation is prevented from being collected for any year or years by reason of any erroneous proceedings, or other cause, the amount of such tax which such property should have paid, shall be added to the tax on such property for the next succeeding year.

No charge to be made prior to ownership.

SEC. 157. No such charge for tax and interest for previous years, as provided for in the preceding sections, shall be made against any property prior to the date of ownership of the person owning such property at the time the liability for such omitted tax was ascertained; *Provided*, that the owner of property, if known, assessed

under this and the preceding section, shall be notified by the assessor or auditor, as the case may require.

SEC. 158. It shall be unlawful for the corporate authorities of any county, township, city, town or village, unless specially and expressly authorized by law, to contract any debt or incur any pecuniary liability for the payment of either the principal or interest, for which, during the then current year or any subsequent year, it will be necessary to levy on the taxable property of such county, township, city, town or village, a higher rate of tax than the maximum rate prescribed by this act.

Limitation of indebtedness.

SEC. 159. Every contract made in contravention of the provisions of the foregoing section shall be utterly null and void in regard to any obligation thereby imposed on the corporation on behalf of which such contract purports to be made; but every commissioner, officer, agent, supervisor or member of any municipal corporation that makes or participates in making, or authorizes the making of any such contract shall be held individually liable for its performance; and every commissioner, supervisor, director or member of any city, town, or village council, or other officer or agent of any such municipal corporation present when any such unlawful contract was made or authorized to be made, shall be deemed to have made or to have participated in making, or to have authorized the making the same, as the case may be, unless, if present, he dissented therefrom, and entered, or caused to be entered, such dissent on the records of such municipal corporation, or of its councils, supervisors, or other officers or agents.

When contract null and void.

SEC. 160. Every county auditor, and every district and township assessor who in any case refuses or knowingly neglects to perform any duty enjoined on him by this act, or who consents to or connives at any evasion of its provisions, whereby any proceeding required by this act is prevented or hindered, or whereby any property required to be listed for taxation is unlawfully exempted, or the valuation thereof is entered on the tax list at less than its true value, shall, for every such neglect, refusal, consent or connivance, forfeit and pay to the state not less than two hundred nor more than one thousand dollars, at the discretion of the court, to be recovered before any court of competent jurisdiction.

Penalty for neglect.

SEC. 161. Whenever a civil action is commenced against any person holding the office of county treasurer

Expense of conducting civil actions against county officers, how paid.

or county auditor, or other county office, for performing or attempting to perform any duty authorized or directed by any statute of this state for the collection of the public revenue, such treasurer, auditor or other officer shall be allowed and paid out of the county treasury, reasonable fees of counsel and other expenses for defending such action, and the amount of any damages and costs adjudged against him, which said fees, expenses, damages and costs shall be paid from the county revenue fund.

Delinquent taxes of non residents, how collected.

SEC. 162. If any delinquent tax payer is not a resident of this state, and has property, moneys, or credits due, or to become due, in this state, the treasurer of the county where such property may be, or in which such personal tax was assessed, shall proceed to collect the same by distress, attachment or other process of law.

No informality in making assessment to invalidate tax.

SEC. 163. No assessment of real or personal property or charges for taxes thereon, shall be considered illegal on account of any informality in making the assessment or in the tax list, or on account of the assessment not being made or completed within the time required by law. Any failure to deliver the county treasurer's books within the time required by this act, shall in no way affect the validity of the assessment and levy of taxes; but in all cases of such failure, the assessment and levy of taxes shall be held to be as valid and binding as if said books had been delivered at or within the time required by law. No sale of real estate for taxes shall be considered invalid on account of the same having been charged in any other name than that of the rightful owner.

Taxes improperly levied may be refunded.

SEC. 164. The board of county commissioners of each county shall have power to order any tax which has been improperly levied or paid by mistake, to be refunded by the county treasurer, and the taxes so refunded shall be chargeable to and be deducted from the several funds on account of which the same were collected, in the hands of the county treasurer; *Provided*, That all applications for relief under this section shall be made within one year from the first day of January next ensuing the levy of such tax; and all abatement of state taxes under the provisions of this act shall be reported by the county auditor, under seal of his office, to the state auditor, at the time of making settlement on the last day of September in each year.

SEC. 165. The lien of the state for the taxes levied for all purposes in each year, as between grantor and grantee, shall attach on the first day of December, and all personal property subject to taxation is liable to be seized and sold for taxes levied thereon, and the personal property of any deceased person is liable, in the hands of any executor or administrator, for any tax due on the same by any testator or intestate.

When tax to become a lien upon property.

SEC. 166. The auditor of state shall, with the advice of the attorney general, decide all questions which may arise as to the true construction of this act, or in relation to any tax levied, or proceeding under the same, and such decision shall be binding until amended or reversed by the judgment or decree of a court of competent jurisdiction.

State auditor to solve all questions arising under the provisions of this act.

SEC. 167. The taxes assessed and levied for the year one thousand eight hundred and seventy-three, shall become delinquent at the time prescribed in this act, and all proceedings to enforce payment or collection thereof shall be had under the provisions of this act.

Taxes assessed for 1873 payable under provisions of this act.

SEC. 168. Chapter eleven of the general statutes of this state, and all other acts and parts of acts inconsistent with this act, are hereby repealed, except that all rights heretofore acquired under any act hereby repealed shall not be affected hereby. The fees to be received by any officer for services to be performed as in this act prescribed, shall be as herein provided, except the county commissioners of any county may by resolution prescribe a less sum, or any sum less than herein provided, which shall be fixed by such commissioners, shall be deemed the legal fees for such services.

Repeal of inconsistent acts.

SEC. 169. This act shall take effect and be in force from and after the first day of May, one thousand eight hundred and seventy-four.

When act to take effect.

Approved March 9, 1874.