

CHAPTER V.

AN ACT TO AMEND CHAPTER ONE OF THE GENERAL LAWS OF THE YEAR A. D. 1874, BEING AN ACT TO PROVIDE FOR THE ASSESSMENT AND COLLECTION OF TAXES.

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

SECTION 1. That section 3 of chapter 1 of general laws be, and the same is hereby amended, so as to read as follows :

Personal prop-
erty.

Sec. 3. Personal property shall for the purposes of taxation be construed to include all goods, chattels, moneys, credits and effects, wheresover they may be ; lumber and logs within this state, or logs, the log mark of which may be recorded in this state ; 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 moneyed 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 the other property.

SEC. 2. That section four of chapter one of the general laws of the year 1874 be and the same is hereby amended so as to read as follows :

The meaning of
certain terms.

Sec. 4. The term "money" or "moneys," wherever used in this act, shall be held to mean gold and silver coin, 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, and all grain held for sale by the producer of the same. The terms "tract" or "lot," and "piece or parcel of real property," and "piece or parcel of lands," 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 be extended 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 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. 3. That section twenty-one of said chapter one be and the same is hereby amended so as to read as follows:

Sec. 21. Every person required by this act to list property shall make out and deliver to the assessor when required, 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 include in his statement any share or portion of the capital stock or property of any company or corporation which it is required to list or return as its capital and property for taxation in this state.

Persons to list when required.

Stock of companies otherwise taxed, not to be listed.

SEC. 4. That section twenty-two of said chapter one be and the same is hereby amended so as to read as follows:

Sec. 22. It shall be the duty of the assessor to determine and fix the true and full value of all items of personal property included in such statement, which, when completed by extending in a separate column the value of such property, shall truly and distinctly set forth—

Assessor to fix true and full value on personal property.

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

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.

What the listing statement shall set forth.

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 number of wagons and carriages of whatever kind, and the value thereof.

Seventh.—The number of sewing and knitting machines, and the value thereof.

Eighth.—The number of watches and clocks, and the value thereof.

Ninth.—The number of melodeons and organs, and the value thereof.

Tenth.—The number of piano-fortes, and the value thereof.

Eleventh.—The value of household and office furniture.

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

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

Fourteenth.—The value of diamonds and jewelry.

Fifteenth.—The value and description of every franchise, annuity, royalty and patent right.

Sixteenth.—The value of every steamboat, sailing vessel, wharf boat, barge or other water-craft.

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

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

Nineteenth.—The value of manufacturers' tools, implements, and machinery, including engines and boilers.

Twentieth.—The amount of moneys of bank, (other than national banks,) bankers, brokers or stock jobbers.

Twenty-first.—The amount of credits of banks, (other than national banks), bankers, brokers or stock jobbers.

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

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

Twenty-fourth.—The amount and value of bonds and stocks other than national bank stock.

Twenty-fifth.—The amount and value of shares of national bank stock.

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

Twenty-seventh.—The value of stock and furniture of sample rooms, saloons, and eating houses, including billiard tables, bagatelle tables, or other similar tables.

Twenty-eighth.—The value of all other articles of personal property not included in the preceding twenty-seven items.

Twenty-ninth.—The value of all elevators, warehouses and

What the listing statement shall set forth.

improvements on lands, the title of which is vested in any railroad company.

Thirtieth.—The value of all improvements on lands held under the homestead or pre-emption laws of the United States.

SEC. 5. That section twenty-four of said chapter one be and the same is hereby amended so as to read as follows :

Sec. 24. In making up the amount of credits which any person is required to list for himself or for any other person, company or corporation, he shall not be required to list a greater portion of his credits than he believes will be received or can be collected, and he shall be entitled to deduct from the gross amount of credits, the amount of all bona fide debts owing any such person, company or corporation, or to any other person, company or corporation, for a consideration received ; but no acknowledgment of indebtedness not founded on actual consideration, believed when received to have been adequate, and no such acknowledgment made for the purpose of being so deducted shall be considered a debt in the meaning of this section ; and so much only of any liability, as surety for others, shall be deducted as the person making out the statement believes he is legally and equitably bound, and will be compelled to pay on account of the inability or insolvency of the principal debtor ; and if there are other sureties who are able to contribute, then only so much as the surety in whose behalf the statement is made, will be bound to contribute ; *Provided*, That nothing in this section shall be so construed as to apply to any bank, company or corporation, exercising banking powers or privileges, or to authorize any deductions allowed by this section from the value of any other item of taxation than credits.

Credits not collectible, what portion to be listed.

SEC. 6. That section twenty-five of said chapter one be and the same is hereby amended so as to read as follows :

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, and 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 dam-

No deduction-- when.

Deductions to be verified. Penalty for fraudulent statement.

ages, 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.

SEC. 7. That section twenty-seven of said chapter one be and the same is hereby amended so as to read as follows :

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 value 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 he has on hand pertaining to his business as a manufacturer. Every person owning a manufacturing establishment of any kind, and every manufacturer, shall list the value of the engine 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.

List of manufacturer's property.

SEC. 8. That section twenty-eight of said chapter one be and the same is hereby amended so as to read as follows :

Who shall list property of companies or associations.

Sec. 28. The president, secretary, or principal accounting officer of any company or association, whether incorporated or unincorporated, except railroad, insurance, or 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 :

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

Statement to set forth.

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

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 real property, if any.

Seventh.—The value of its personal property.

What to be listed as bonds or stocks.

The aggregate amount of the fifth, sixth, and seventh items shall be deducted from the total amount of the fourth item, and the remainder, if any, shall be listed as "bonds or stocks"

under subdivision twenty-four of section twenty-two of this act. The real and personal property of such company or association shall be listed and assessed the same as the property of other persons. 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.

Real estate and personal property of companies, how assessed.

SEC. 9. That section twenty-nine of said chapter one be and the same is hereby amended so as to read as follows:

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

Bankers', brokers' and stock jobbers' statements to show.

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

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

Third.—The amount of checks or 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 amount of the fourth item of said statement, and the amount of the remainder, if any, shall be listed as credit. 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. 10. That section forty of said chapter one be and the same is hereby amended so as to read as follows :

SEC. 40. All property in this state shall be assessed with reference to its value on the first day of May in the year which it is required to be assessed. All real property in this state subject to taxation under this act, shall be assessed every even numbered year, and all personal property subject to taxation under this act, shall be assessed annually; *Provided*, That government lands entered and located on prior to the first day of May shall be taxable for that year. School, university, internal improvement, and all other state lands and railroad lands sold or contracted to be sold shall be taxed in like manner as all other lands subject to taxation. The county auditor shall annually list for taxation all such lands within his county which are found from his knowledge, or from the certificate of the auditor of state, or of the railroad commissioner, or of the register of any United States land office, to have become subject to taxation, and which have not been listed for that purpose, directing the assessor to value 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.

When property to be assessed with reference to value, real and personal.

SEC. 11. That section forty-one of said chapter one be and the same is hereby amended so as to read as follows :

Books for assessment, how provided.

Auditor to enter lists of all tracts of land and town lots subject to taxation in real estate book.

SEC. 41. The books for the assessment of property shall be provided for and to correspond with each assessment district by the county auditor at the expense of the county, and they shall contain columns for the use of the county auditor and assessor in the performance of their duties according to the forms and requirements of law. The auditor shall enter in the real estate assessment books, lists of all tracts of land and town lots subject to taxation, opposite the names of the owners thereof, so far as the same shall be to him known, showing the number of acres included in each tract of land, and the number of lots and blocks, or parts of lots and blocks, in each lot of town and city property. When a whole section, half section, quarter section, or half quarter section, or any fractional government sub-division appears to belong to one owner, they shall be listed as a block; and when several lots in the same block belong to one owner, they shall be included in one description, where there are no buildings upon the lots, and where there is no material difference in the valuation of the lots. The personal property assessment books shall contain columns for the names of the persons assessed, and to correspond with the different classes of personal property named in section twenty-two of this act. And there shall be appended to each personal property assessment book, every

odd numbered year, a list of lands and lots in the town or district that have become taxable since the last assessment.

SEC. 12. That section forty-two of said chapter one be and the same is hereby amended so as to read as follows :

Sec. 42. In all cases when 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 exhibit to the auditor when the same are not of record, his title deeds of such lands, and a reference to such deed or deeds by date thereof, and the book and page of record, shall for all purposes under this act be deemed a good and valid description. If the owner of any such tract or lot shall refuse or neglect to exhibit such deeds within thirty days after being notified to produce the same, the auditor may procure copies of such deeds or cause a survey of such lot or lands, and the expenses 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.

When land divided in parcels, manner of listing.

SEC. 13. That section forty-three of said chapter one be and the same is hereby amended so as to read as follows :

Sec. 43. The county auditor shall cause the assessment books, and all blanks necessary to be used by the assessors in the assessment of real and personal property, to be in readiness for delivery on the first day of May in each year, and it shall be the duty of the assessors in each town or district to meet at the office of the county auditor on the first Tuesday of May to receive such books and blanks and to confer together in reference to the performance of their duties, and the failure of any assessor so to do shall be deemed sufficient cause, and it is hereby made the duty of the board of town supervisors to declare his office vacant and to appoint his successor. *Provided*, That before removal from office such delinquent assessor shall have at least ten days' notice of time and place when the board of town supervisors will hear any reason why such removal shall not be made.

Books, when to be ready for assessor—when office of assessor may be declared vacant.

SEC. 14. That section forty-six of said chapter one be and the same is hereby amended so as to read as follows :

Sec. 46. The assessor shall in all cases, from the best sources of information in his reach, and according to the rules for valuing property prescribed by section thirty-nine of this act, ascertain and determine as near as practicable the true and full 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 and full 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, or 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

Assessor to ascertain and determine the true value of land.

of cultivated land and the number of acres of wood land or other uncultivated land as near as may be.

Sec. 15. That section forty-seven of said chapter one be and the same is hereby amended so as to read as follows :

Shall list real property not listed to him.

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, and 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 liable and assessed by the assessor and placed on the assessment and tax books. The arrearages of tax which might have been assessed shall be charged against such property by the county auditor.

Sec. 16. That section fifty-nine of said chapter one be and the same is hereby amended so as to read as follows :

When board of equalization 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 they shall immediately proceed to examine, ascertain and see that all taxable property in their township has been properly placed upon the list, and duly returned by the assessor, and in case the assessor by inadvertence or otherwise shall have omitted to place upon the list or make return, any property, real or personal, that should have been listed by him, it shall be the duty of said board to place the same upon the list with the true value thereof, and proceed to equalize the valuation so that each tract or lot of real property, and each article, parcel, or class of personal property, shall be entered on the tax list at the true and full value ; but the assessment of the property of any person shall not be raised until such person shall have been duly notified of the intent of the board so to do. And on the application of any person considering himself aggrieved, they shall review the assessment, and shall correct the same as shall appear to them just. Any two of said officers meeting are authorized to act, and they may adjourn from day to day until they shall finish 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.

Sec. 17. That section seventy-one of said chapter one be and the same is hereby amended so as to read as follows :

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

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 assessment of real property in his county, which shall set forth : The number

of acres of land cultivated, and the number of acres uncultivated, and the average value thereof exclusive of town lots, returned by the several assessors in his county, with such additions as have been made thereto. 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, and exclusive of structures thereon. The value of all structures upon real property other than town lots, assessed at an amount exceeding one hundred dollars. The aggregate value of town and city lots, including structures thereon. The aggregate value of all real property. He shall also, on or before the last Monday of August, annually make out and transmit to the auditor of state, an abstract of the assessment of personal property in each town or district in his county, in such form as the auditor of state shall prescribe, showing the number of persons assessed, the aggregate amount of all personal property in his county, and the total amount of each class of personal property, as enumerated in section twenty-two of this act.

Sec. 18. That section seventy-nine of said chapter one be and the same is hereby amended so as to read as follows:

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 as hereinafter specified, namely: For state purposes, such amount or rate as shall be certified to the county auditor by the auditor of state; For county expenses, other than roads and bridges, and the payment of the interest and principal of the debts of the county, such amount as the commissioners of such county determined to be necessary, not exceeding five mills on the dollar of the taxable property of the county; For township purposes, on the taxable property of 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 two mills 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; *And provided further*, The county commissioners shall, before making their levy, make sworn estimates of the amount of money necessary to be raised for the year for county purposes, specifying the items for which said money is to be raised, and no greater levy shall be made upon the taxable property of the county than will be sufficient to

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Tax to be levied annually for county and township purposes—limitation.

amount to said sum, and an excess of five per cent. *Provided*, That all township taxes of every kind shall not exceed two per cent. for any one year upon the assessed valuation of such township.

SEC. 19. That section eighty-five of said chapter one be and the same is hereby amended so as to read as follows :

When county auditor to transmit to state auditor complete abstract of tax lists.

SEC. 85. The county auditor shall on or before the first day of December in each year make out and transmit to the auditor of state in such form as may be prescribed, a complete abstract of the tax lists of his county, showing the number of acres of land assessed, the value of such land, including the structures thereon, the value of town and city lots including structures, and the total value of all taxable personal property in the several assessment districts of the county, and the aggregate amount of all taxable property in the county, and the total amount of taxes levied in the county for state, county, town and all other purposes for that year.

SEC. 20. That section ninety of said chapter one be and the same is hereby amended so as to read as follows :

Duplicate tax lists to be furnished county treasurer—he may appoint deputies.

SEC. 90. The county treasurer shall have duplicate tax lists made at the expense of his county for his use while receiving or collecting taxes away from the county seat, and he 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.

SEC. 21. That section ninety-two of said chapter one be and the same is hereby amended so as to read as follows :

Authorized to receive county orders in payment of county taxes.

SEC. 92. The county treasurer shall receive in payment of taxes, orders on the several funds for which taxes may be levied, to the amount of the tax for such fund, without regard to the priority of the numbers of such orders, except when otherwise provided by law, and he shall write or stamp across the face of all such orders the date of their receipt, and the name of the person from whom received.

SEC. 22. That section one hundred and six of said chapter one be and the same is hereby amended so as to read as follows :

When treasurer to compare tax lists with county auditor.

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 said auditor of his receipts and collections up to and including each date mentioned, and the county auditor shall within fifteen days thereafter send an abstract of such settlement to the auditor of state in such form as the said auditor may prescribe.

SEC. 23. That section 107 of said chapter one be and the same is hereby amended so as to read as follows :

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 the amount of each tax so receipted for, the word "paid," and the number of the treasurer's receipt given in discharge of such tax, and each tract or lot of real property against which the taxes remain unpaid, shall be deemed delinquent.

When to return tax lists to county auditor.

SEC. 24. That section 109 of said chapter one be and the same is hereby amended so as to read as follows:

Sec. 109. The county treasurer shall after each settlement in February, May and September immediately pay over to the treasurer of state, or of any municipal corporation, or organized township, or other body politic, on the order 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 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.

Disposition of funds in the hands of the county treasurer.

SEC. 25. That section 111 of said chapter one be and the same is hereby amended so as to read as follows:

SEC. 111. The clerk shall, within twenty days thereafter, make and deliver to the county auditor a copy of the list so filed, and attach thereto a notice which may be substantially in the following form:

State of Minnesota, County of _____ ss.

District Court, _____ Judicial District.

The state of Minnesota, to all persons, companies, or corporations, who have or claim any estate, right, title, or interest in, claim to, or lien upon, any of the several pieces or parcels of land in the list hereto attached, described:

Duty of clerk of court—form of notice.

The list of taxes on real estate for the county of _____, remaining delinquent on the first day of June, _____, has been filed in the office of the clerk of the district court in the county of _____, of which that hereto attached is a copy. Therefore, you and each of you are hereby required to file in the office of said clerk, within ten days after the last publication of this notice, your answer in writing, setting forth any objection or defense you may have to the taxes, or any part thereof, upon any piece or parcel of land described in said list, in, to, or on which you have or claim any estate, right, title, interest, claim or lien. And in default thereof, judgment will be entered against such piece or parcel of land for the taxes on said list appearing against it, and for all penalties, interest and cost.

(Signed.) _____

Clerk of the district court in the county of _____

(Here insert list.)

SEC. 26. That section one hundred and twelve of said

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chapter one be and the same is hereby amended so as to read as follows :

County auditor
to cause notice
to be published.

Sec. 112. The county auditor shall within ten days thereafter, cause said notice and list to be published once in each of three consecutive weeks, in some newspaper of general circulation, printed in the English language, and which has been regularly published for at least six months previously, in the county in which said real estate is situate, if there be one, or in the county where the proceedings are instituted, or if there be no such newspaper published in either county, then in some newspaper published within the judicial district. The newspaper in which such publication shall be made, shall be designated by resolution of 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. 27. That section one hundred and twenty-one of said chapter one be and the same is hereby amended so as to read as follows :

Clerk to deliver
to county audi-
tor certified
copy of such
judgment.
Right of re-
demption.

Sec. 121. When any real estate tax judgment 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 book, leaving the right hand pages blank ; and if before sale any person 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 the amount of accrued penalty and interest, and such person may present the same to the treasurer, and pay to him such amount, and the treasurer shall thereupon give duplicate receipts for such payment, one of which shall be filed with the county auditor, and on such duplicate 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 ; and after lands are returned delinquent by the county treasurer, and before judgment is entered, if any person shall desire to pay the taxes, penalty, interests, and costs due thereon, the auditor shall certify to the amount due, and the treasurer shall receive and receipt for the same, and he shall immediately file a duplicate of such receipt with the county auditor, who shall enter such payment on the books in his office, and if the delinquent lists have been filed with the clerk of the court, he shall immediately certify such payment to said clerk, who shall note the same on the delinquent list on file in his office, and all

proceedings pending against such piece or parcel of land shall thereupon be discontinued.

SEC. 28. That section one hundred and twenty-three of chapter one of the general laws of the year A. D. 1874, be and the same is hereby amended so as to read as follows :

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 for 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 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 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.

Lands to be sold at public vendue.

SEC. 29. That section one hundred and twenty-four of said chapter one be and the same is hereby amended so as to read as follows :

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

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 ———, 18—, the following described piece or parcel of land situate in said county of ———, state of Minnesota, to wit :

Form of tax certificate.

———— was offered to the bidder who would pay the amount for which the same was subject to be sold, and that at said sale 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 case 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 ———.

[L. s.]

(Signed.)

County Auditor.

If there be no bidder, (then insert after the asterisk as follows: And there being no bidder, 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 case 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.

SEC. 30. That section one hundred and twenty-five of said chapter one be and the same is hereby amended so as to read as follows :

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

SEC. 125. Such certificate, or the record thereof, shall, in all cases, be *prima facie* evidence that all the requirements of the law in respect to the sale have been complied with ; and no sale shall be set aside or held invalid unless the party objecting to the same shall bring his action to set aside such certificate, or to test the validity of such sale, within five years from the date of the sale.

SEC. 31. That section one hundred and twenty-six of chapter one be and the same is hereby amended so as to read as follows :

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

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 sold to an actual purchaser, 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 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. 32. That section one hundred and twenty-seven of said chapter one be and the same is hereby amended so as to read as follows :

Who authorized to purchase at such sale.

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 herein 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. And no such sale of real estate for taxes shall be considered invalid on account of the same having been charged in any other name than the rightful owner.

SEC. 33. That section one hundred and thirty of chapter one be and the same is hereby amended so as to read as follows :

SEC. 130. If at said sale the fee of any piece or parcel of

land 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 date 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 _____ 18—, 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 of _____ 18—.

[L.S.]

County Auditor.

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.

Sec. 34. That section 135 of said chapter one be and the same is hereby amended so as to read as follows:

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 en-

Fees of clerk of court.

tries to be made by him on the right hand page of the real estate tax judgment book, fifteen cents for each and every description which, with fifteen cents (or such rate as may be paid) per description for reimbursement of the county for publication of the notice and list, shall be included in the amount charged to each description in the judgment; for each oath administered to witness on the trial of any answer, fifteen 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, fifty cents. All which fees shall be paid to him by the county in which the taxes are levied. To the sheriff shall be allowed

Fees of sheriff.

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, not exceeding one-half the fees as are allowed by law for like service in ordinary cases.

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 Sec. 35. That section 136 of said chapter one be and the same is hereby amended so as to read as follows:

Advertising to be let to lowest bidder.

Sec. 136. The county commissioners shall let advertising provided in section one hundred and twelve of this act to the party who will offer to do the same in some newspaper printed and published in the English language of general circulation which shall have been published and circulated for at least six months prior to the time of letting, 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.

Sec. 36. That section 137 of said chapter one be and the same is hereby amended so as to read as follows:

When entitled to possession of premises.

Sec. 137. The purchaser of any piece or parcel of land shall, if there be no redemption, be entitled to the possession, rents and profits at the end of two years from the day of sale, and if on demand of such purchaser 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 84 of general statutes.

Sec. 37. That section 139 of said chapter one be and the same is hereby amended so as to read as follows:

Sec. 139. After taxes upon lands shall have become delinquent, as provided in this act, such tax shall bear interest from the time when the tax shall become delinquent, at the rate of two per cent. per month, which 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 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 and interest accruing subsequent to the sale or assignment, shall bear interest at the same rate until redemption.

Penalty after taxes become delinquent.

Sec. 38. That section 141 of said chapter be and the same is hereby amended so as to read as follows;

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-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. Such assignments and all certificates of sale or redemption executed under the provisions of this act, by the county auditor, attested by his official seal, may be recorded without acknowledgment, and shall have the same force and effect as if they were acknowledged.

Duty of county auditor in case of assignment.

Sec. 39. That section 142 of said chapter one be and the same is hereby amended so as to read as follows:

Sec. 142. Upon the demand of the purchaser at a tax sale, or his legal representative, and the surrender of the tax certificate, the county auditor shall draw his warrant upon the county treasurer in favor of such purchaser, or his legal representative, for the amount of money deposited with the treasurer for the redemption of the property described in the said certificate.

Redemption of property—rights of purchasers.

Sec. 40. That section 143 of said chapter one be and the same is hereby amended so as to read as follows:

Sec. 143. When any tax on any real estate is paid by or collected of any occupant or tenant, or any other person, which by agreement or otherwise ought to have been paid by the owner, lessor or other party in interest, such occupant, tenant or other person may recover by action the amount which such owner, lessor, or party in interest ought to have paid, with interest thereon at the rate of twelve per cent. per annum, or he may retain the same from any rent due or accruing from him to such owner or lessor for real estate on which such

When paid by occupant, how recovered—in interest.

tax is so paid, and the same shall, until paid, constitute a lien upon such real estate.

SEC. 41. That section 144 of said chapter 1 be and the same is hereby amended so as to read as follows :

Additional lien upon land.

Sec. 144. Any person who has a lien by mortgage or otherwise upon any land on which the taxes have not been paid, may pay such taxes and the interest, penalty and charges thereon, at the rate of twelve per cent. per annum, and the receipt of the person authorized to receive such tax shall constitute an additional lien on such land to the amount therein specified and the interest thereon, and the amount so paid and the interest thereon shall be collectible with as a part of and in the same manner as the amount secured by the original lien.

SEC. 42. That section 145 of said chapter one be and the same is hereby amended so as to read as follows :

When lien of the state to attach upon real property.

Sec. 145. The lien of the state for taxes assessed upon real property shall attach thereon from and including the first of May in the year in which they are levied until the same are paid, with all penalties and interest which may accrue thereon ; *Provided*, That as between grantor and grantee such lien shall not attach until the first day of December of the said year in which they are levied.

SEC. 43. That section 149 of said chapter one be and the same is hereby amended so as to read as follows :

Assessment not to exceed the maximum rate.

Sec. 149. 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.

SEC. 44. That section 150 of said chapter 1 be and the same is hereby amended so as to read as follows :

When contract to become null and void—who liable for its performance.

Sec. 150. 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, 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.

Sec. 45. That section 151 of said chapter 1 be and the same is hereby amended so as to read as follows :

Sec. 151. Whenever a civil action is commenced against any person holding the office of county treasurer 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, may, in the discretion of the court before whom such action is brought, by an order made by such court and entered in the minutes thereof, 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 damage and costs adjudged against him, which said fees, expenses, damages and costs shall be paid from the county revenue fund.

Counsel fees, how paid in actions brought against county officials to recover damages.

Sec. 46. That section 154 of said chapter one be and the same is hereby amended so as to read as follows :

Sec. 154. When any joint tenant, tenant in common, or co-partner is entitled to redeem any piece or parcel of land or town lot sold for taxes, and any person so entitled refuses or neglects to join in the application for the certificate of redemption, or from any cause cannot be joined in such application, the auditor may entertain the application of any one of such persons, or so many as join therein, and may make a certificate for the redemption of such proportion of said land or lot as the person making such application shall be entitled to redeem. Upon presentation of any such certificate to the county treasurer for the redemption of any land or town lot, and upon the payment of the money into the county treasury as aforesaid, the county treasurer shall give the person making such payment duplicate receipts therefor, describing the property or land, or town lot, as the same is described in or upon the certificate of the auditor as aforesaid, one of which receipts shall be registered by the treasurer and immediately filed with the county auditor by the person receiving the same; and thereupon the auditor shall forthwith execute to such party or parties a certificate of redemption, as prescribed by section 130 of this act.

Redemption, in case of joint-tenants, or co-partners.

Sec. 47. That section 155 of said chapter one be and the same is hereby amended so as to read as follows :

Sec. 155. In all cases where there is an error in the advertised lists, the fault thereof being the printer's, which prevents judgment from being obtained against any tracts or lots, or against all of said delinquent list at the time stated in the advertisement that judgment will be applied for, the printer shall lose the compensation allowed by this act, for such erroneously advertised tracts or lots, or entire list, as the case may be.

When advertiser of list deprived of compensation for publication.

SEC. 48. That section 157 of said chapter one be and the same is hereby amended so as to read as follows :

Taxes improperly levied may be refunded—when.

Abatement of state taxes—how made.

Sec. 157. The board of county commissioners at their annual session, shall cause the delinquent list of personal property to be publicly read on the second day of said session, and said commissioners may at that time direct the county auditor to strike from such list such taxes as may in their opinion be uncollectible. And upon proper cause shown by any party aggrieved, shall have the power to make such an abatement of taxes, or penalties, or both, assessed or incurred against any property in any case as they may deem just, and also to order any tax paid which has been improperly assessed or paid by mistake to be refunded by the county treasurer, and the tax so abated or refunded shall be chargeable to and be deducted from the several funds on account of which the same were levied. *Provided*, That all applications for relief under this section may be made at any regular session during the year, after the levy of such tax, and the county auditor shall at the next settlement make a certified statement of the amount of state tax so abated or refunded by the county commissioners to the auditor of state, who shall thereupon credit such county with the amount so certified, and such abatement or refunding may be so made in all cases where such board of county commissioners are satisfied that injustice has been done in the matter of the tax so sought to be abated or refunded, and without reference to the question of the regularity of the proceedings had in making the assessment or levying the tax complained of, and such county commissioners shall have full power to review all the proceedings had in the matter of levying such tax complained of, or in making the assessment on which the same was based so as to do substantial justice in the premises. *And provided further*, That no abatement of state taxes shall be made without the consent of the auditor of state.

SEC. 49. That section 158 of said chapter one be and the same is hereby amended so as to read as follows :

Penalty for neglect of duty.

Sec. 158. 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.

SEC. 50. That section 159 of said chapter be and the same is hereby amended so as to read as follows :

Sec. 159. The auditor of state shall, with the advice of the

attorney general, decide all questions which may arise as to the 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 revised 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. 51. That section 160 of said chapter one be and the same is hereby amended so as to read as follows :

Sec. 160. Whenever any village or city lots, or tracts of lands have been forfeited to the state under the tax law prior to 1874, and have remained so forfeited to the state for the space of two years or more prior to the passage of this act, the value of which lots or tracts is determined by the county commissioners to not exceed the taxes, costs and interests due, the county auditor where such lots or tracts of land may be situated under the direction of the state auditor may assign and transfer the interest of the state in and to such lots or lands which the state may have by virtue of tax liens, to any person upon such terms for money as may be deemed for the best interest of the state.

Transfer of interest of state in lands sold for taxes.

Sec. 52. Sections 161, 162, 163, 164, 165, 166, 167 and 168 of chapter one of the general laws of 1874, are hereby repealed. *Provided*, That this shall not be construed to impair or affect the validity of any sale of any tract of land heretofore sold for a term of years.

Repeal of former sections. 1876-

Sec. 53. This act shall take effect and be in force from and after its passage.

When act to take effect.

Approved March 8, 1875.

CHAPTER VI.

AN ACT TO ENFORCE THE PAYMENT OF TAXES WHICH BECAME DELINQUENT IN AND PRIOR TO THE YEAR 1873, IN THOSE COUNTIES THAT HAVE FAILED OR NEGLECTED TO COMPLY WITH THE PROVISIONS OF CHAPTER TWO OF THE GENERAL LAWS OF 1874, ENTITLED, "AN ACT TO ENFORCE THE PAYMENT OF TAXES WHICH BECAME DELINQUENT IN AND PRIOR TO THE YEAR 1873."

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

SECTION 1. It shall be the duty of the several officers named in chapter two of the general laws of 1874, entitled, "An act to enforce the payment of taxes which became due in and prior to the year 1873," in all of the counties in this state that have heretofore failed or neglected to comply with

Counties to enforce payment of delinquent taxes in 1875 same as in 1874.