

and if not known, the same shall be listed and assessed as "owner unknown," and all taxes assessed upon such property shall be paid to the county treasurer of the county where such property is situate. ^{Taxes payable where.}

SEC. 2. This act to take effect and be in force from and after its passage. ^{When act to take effect.}

Approved February 17, 1876.

CHAPTER V.

AN ACT TO AMEND SECTIONS 130 AND 144 OF CHAPTER ONE OF GENERAL LAWS OF 1874, RELATING TO TAXES.

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

SECTION 1. Section 144 of chapter one of the general laws of 1874, as amended by section 41 of chapter five of the general laws of 1875, be and the same is hereby amended so as to read as follows:

"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 due thereon, 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 with interest thereon at the rate of twelve per cent. per annum shall be collectable as a part of, and in the same manner, as the amount secured by the original lien. ^{Persons having lien upon land may pay taxes, &c., such payments to be additional lien.}

SEC. 2. This act shall take effect and be in force from and after its passage. ^{When act to take effect.}

Approved March 2, 1876.

CHAPTER VI.

AN ACT TO PROVIDE FOR THE COLLECTION OF TAXES IN UNORGANIZED COUNTIES.

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

SECTION 1. That hereafter taxes shall be levied and collected in all unorganized counties in this state by the counties to which.