

## CHAPTER 259.

AN ACT TO PROVIDE FOR THE PAYMENT OF TAXES IN THE COUNTY OF ST. LOUIS, WHICH BECAME DELINQUENT ON OR BEFORE THE FIRST DAY OF JUNE, A. D. ONE THOUSAND EIGHT HUNDRED AND SEVENTY-SEVEN (1877).

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

SECTION 1. The time for the redemption of lands in St. Louis county forfeited to the State for the non-payment of taxes where no private rights have intervened, is extended to the first day of September, A. D. one thousand eight hundred and seventy-eight, (1878.)

SEC. 2. Any legal evidences of indebtedness against the county of St. Louis shall be receivable at par in payment of all taxes levied by said county, and which became delinquent on or before the first day of June, A. D. one thousand eight hundred and seventy-seven (1877), and in payment of all taxes so delinquent, levied on lands in said county, and not within the limits of the city of Duluth, at the times such taxes were levied except the taxes levied for the general and special school funds, shall be payable in money and school orders only, and one-half of the taxes levied for county revenue purposes for the years one thousand eight hundred and seventy-four (1874), one thousand eight hundred and seventy-five (1875) and one thousand eight hundred and seventy-six (1876), shall be payable in money and county general orders.

SEC. 3. Evidences of indebtedness against the city of Duluth, including judgments, and excluding coupon bonds and coupons, and excluding street improvement certificates, shall be receivable, at par, in payment of all taxes levied on lands, which were, at the time of such levy, in the city of Duluth, and which became delinquent on or before the first day of June, A. D. one thousand eight hundred and seventy-seven (1877), except taxes levied by the county of St. Louis, and for general and special school purposes.

SEC. 4. Bonds and matured coupons of the village of Duluth shall be receivable, at par, in payment of all taxes levied on lands now within the limits of said village, and which became delinquent on or before the first day of June, A. D. one thousand eight hundred and seventy-seven (1877), except taxes levied by the county of St. Louis and city of Duluth, and for general and special school purposes.

SEC. 5. On and after the first day of June, A. D. one thousand eight hundred and seventy-eight (1878), any person paying the

aforesaid delinquent taxes on any of said lands, as provided in this act, shall be entitled to, and receive an assignment of all the interest of the State in and to such lands, which assignment shall be made by the auditor of said county, in the form and manner prescribed by the general laws of the State, and with like legal effect; *Provided*, no persons shall be allowed to pay taxes under this act, after the thirty-first day of May, A. D. one thousand eight hundred and seventy-eight (1878), unless he shall, at the same time, pay all taxes on the same lands that shall have become delinquent, at the time of such payment.

SEC. 6. All interest or judgments for said taxes, which become delinquent on or before the first (1st) day of June, A. D. one thousand eight hundred and seventy-seven (1877), is hereby remitted up to the first (1st) day of May, A. D. one thousand eight hundred and seventy-eight (1878), after which date, said judgments shall again draw interest at the rate then prescribed by general law.

SEC. 7. Coupon bonds, used in payment of taxes under this act, shall have attached thereto all unmatured coupons, and interest on such bonds shall be allowed from the last coupon matured, to the date of such payment, at the rate fixed by the bond; and the county treasurer shall endorse on each bond the date of its receipt by him.

SEC. 8. The receipts of the owners of judgments against the city of Duluth, running to the city of Duluth, and acknowledging receipt of payment on any such judgments, in amounts, not exceeding in the aggregate, the amounts severally due on such judgments, executed, witnessed and acknowledged, so the same may be filed in the court where such judgment may have been entered, shall be receivable in payment of any of the aforesaid delinquent taxes, for which such judgments would be receivable under this act, and the amount of such receipts shall be applied in payment on such judgment.

SEC. 9. For the purpose of making change, and not otherwise, the treasurer of said county shall issue to persons using evidences of indebtedness, for paying taxes under this act, scrip certificates, stating what amount remains due such persons on account of evidences of indebtedness used for paying taxes, as aforesaid, and on account of what evidence of indebtedness so due; and such scrip certificates shall be receivable in payment of taxes under this act, to the same extent and in the same manner as the original evidence of indebtedness on which it was issued; and the treasurer shall note on each evidence of indebtedness, so received by him, the amount and number of each scrip certificate, so issued thereon.

SEC. 10. Neither the State of Minnesota, nor any municipal corporation, nor any special fund of any corporation, shall have claim against the county of St. Louis, or the city or village of Duluth, on account of the aforesaid delinquent taxes, paid as provided for in this act.

SEC. 11. This act shall not abridge the right of any person to use any orders in the payment of said taxes, that the law now permits the same to be used, nor shall it, in any manner, interfere

with or abridge the right of the State to dispose of any said lands which may hereafter become forfeited to the State, or upon which taxes shall not be paid under this act.

SEC. 12. All warrants or orders, drawn on the treasurer of the county of St. Louis, by the auditor and chairman of the board of county commissioners of said county, in favor of Frank Burke, Jr., on account of salary as auditor of said county; and all orders, drawn on the county treasurer by L. H. Merritt and George Burkelman, county auditors of said county for county treasurers' fees and county officers' salary, and not signed by chairman of the board of county commissioners, are hereby legalized and confirmed, to the extent that they shall be received and applied by said treasurer in payment of taxes, the same as any other evidences of indebtedness against said county are required to be accepted and applied under the provisions of this act.

SEC. 13. Any cash, excepting the general and special school fund moneys, received by the county treasurer, in lieu of evidences of indebtedness, as herein provided, shall be credited by said treasurer, to the county revenue fund.

SEC. 14. This act shall take effect and be in force from and after its passage.

Approved March 12, 1878.

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## CHAPTER 260.

AN ACT TO ENFORCE THE PAYMENT OF TAXES WHICH BECAME DELINQUENT IN WASHINGTON COUNTY, IN AND PRIOR TO THE YEAR ONE THOUSAND EIGHT HUNDRED AND SEVENTY-SIX, (1876), AND UNPAID ON THE FIRST DAY OF JUNE, ONE THOUSAND EIGHT HUNDRED AND SEVENTY-SEVEN (1877), AND REMAINING UNPAID.

WHEREAS, The clerk of the court and the county auditor of Washington county, Minnesota, during the year one thousand eight hundred and seventy-seven (1877), failed to comply with the provisions of section one hundred and eleven (111) and one hundred and twelve (112), of chapter one (1), of the general laws of one thousand eight hundred and seventy-four (1874), entitled an act to provide for the assessment and collection of taxes, as amended by the general laws of one thousand eight hundred and seventy-seven (1877), by reason of the published laws of said year not conforming to the enrolled bill as filed and recorded in the office of the Secretary of State, and by reason of such failure or neglect, none of the provisions of said act were enforced during said year by Washington county. Therefore,