

CHAPTER 15.

AN ACT TO AMEND SECTIONS ONE HUNDRED AND FORTY-FIVE (145) AND ONE HUNDRED AND FORTY-SEVEN (147), OF CHAPTER ELEVEN (11) OF THE GENERAL STATUTES 1878, AS AMENDED BY CHAPTER SIXTEEN (16), OF THE GENERAL LAWS OF A. D. ONE THOUSAND EIGHT HUNDRED AND EIGHTY-ONE (1881), RELATING TO TAXES.

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

SECTION 1. That section one hundred and forty-five (145) of chapter eleven (11) of the General Statutes of A. D. one thousand eight hundred and seventy-eight (1878), as amended by chapter sixteen (16), General Laws A. D. one thousand eight hundred and eighty-one (1881.) be amended so as to read as follows: "When the bonds of any county, city, village or township, shall be so registered, the State Auditor shall annually ascertain the amount of interest for the current year due and accrued and to accrue upon such bonds, and shall make a certificate showing such amount, and transmit the same to the County Auditor, at the same time with other taxes, to be levied for that year, and the County Auditor from the basis of the valuation of property in such county, city, village, or township shall estimate and determine the rate per centum on the valuation of property within said county, city, village, or township, voting bonds requisite to meet and satisfy the amount of interest due, and to become due for that year, together with the ordinary cost to the State of collection and disbursement of the same and the amount so certified by the State Auditor, and the cost of collecting the same shall thereupon be deemed added to and a part of the per centum or amount, which is or may be levied as provided by law, for purposes of State revenue, and shall be so treated by any and all officers or authority in determining levies and making estimates, duplicates and books for the collection of taxes, and the said tax shall be collected with the State revenue, and all law relating to the collection of State revenue shall apply thereto, except as herein otherwise provided."

Levy of taxes to pay Municipal and county bonds.

SECTION 2. That section one hundred and forty-seven (147) of said chapter eleven (11) is hereby amended to read as follows: "The taxes so collected shall be paid over by the County Treasurer to the person or persons presenting coupons therefor, if authorized to receive the same, and each coupon so redeemed shall be cancelled by said County Treasurer, and transmitted to the city, village, township or other organization from which the same was issued."

Coupons, how paid and cancelled.

SECTION 3. All acts or parts of acts inconsistent with this act are hereby repealed.

SECTION 4. This act shall take effect and be in force from and after its passage.

Approved November 2, 1881.