

## CHAPTER 2.

AN ACT TO AMEND CHAPTER ELEVEN (11) OF THE GENERAL STATUTES OF ONE THOUSAND EIGHT HUNDRED AND SEVENTY-EIGHT (1878), RELATING TO THE ASSESSMENT AND COLLECTION OF TAXES.

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

SECTION 1. That section sixteen (16) of said chapter eleven (11) be and the same is hereby amended by inserting after the word "horses," in the first (1st) subdivision, the words "mules and asses," and by inserting after the words "the number of cows two years old and over," in the second (2nd) subdivision, the words "the number of working oxen," and by striking out the third (3rd) subdivision entirely, and numbering the succeeding sections from third (3rd) to twenty-ninth (29th) successively.

SEC. 2. That section forty-four (44) of said chapter eleven (11) be and the same is hereby amended, by inserting after the word "auditor," where it occurs in the second line of said section, the words "or in the absence of the county auditor, the deputy county auditor," and by striking out of the fifth (5th) subdivision of said section the words "showing the facts and evidence upon which their action is based."

SEC. 3. That section fifty-one (51) of said chapter eleven (11) be and the same is hereby amended, by striking out the words "first (1st) day of December," where they occur in the second line of said section, and inserting the words "first (1st) day of January" in lieu thereof.

Change of time.

SEC. 4. That section fifty-three (53) of said chapter eleven (11) be and the same is hereby amended, by striking out the words "first (1st) day of December," where they occur in the third (3rd) line of said section, and inserting the words "first (1st) Monday in January" in lieu thereof.

Change of time.

SEC. 5. That section fifty-eight (58) of said chapter eleven (11) be and the same is hereby amended, so as to read as follows :

Sec. 58. All unpaid personal property taxes shall be deemed delinquent on the first (1st) day of March next after they become due; and thereupon a penalty of ten (10) per cent shall attach and be charged upon all such taxes. On the first (1st) day of April in each and every year the county treasurer shall make a list of all such delinquent personal property taxes, which he shall certify to the clerk of the district court of his county, and the said clerk shall immediately issue his warrants to the sheriff of the county, directing him to proceed to collect the same, and, if such

Duty of county treasurers.

taxes are not paid on demand, said sheriff shall distrain sufficient goods and chattels belonging to the person charged with such taxes, if found within the county, to pay the same, with the said penalty of ten (10) per cent, and all accruing costs, together with twenty-five (25) cents from each delinquent, as compensation to said clerk; *Provided*, That, in case the sheriff shall fail to collect the tax, such sum of twenty-five (25) cents, as compensation, shall be paid by the county. The sheriff shall immediately proceed to advertise the same in three (3) 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 sheriff or his deputy shall proceed to sell such property at public vendue, or so much thereof as will be sufficient to pay such taxes, and the costs of such distress and sale.

Duty of sheriff.

SEC. 6. That section fifty-nine (59) of said chapter eleven (11) be and the same is hereby amended so as to read as follows:

Sheriff to file with clerk of court a list of delinquent personal taxes, together with affidavit—what affidavit to contain.

Sec. 59. If the sheriff of said county is unable for the want of goods and chattles whereon to levy, to collect by a distress or otherwise, the taxes or any part thereof, which may have been assessed upon the personal property of any person or corporation, or any executor or administrator, guardian, receiver, accounting officer, agent or factor, such sheriff shall file with the clerk of the court, on the first (1st) day of June following, a list of such taxes, with an affidavit of himself or of the deputy sheriff intrusted with the collection of said taxes, stating that he had made diligent search and inquiry for goods and chattles wherewith to make such taxes and was unable to make or collect the same. He shall note on the margin of such list the place to which any delinquent taxpayers may have removed with the date of his removal, if he is able to ascertain the fact. The clerk shall deliver such list and affidavit to the board of county commissioners at their first (1st) session thereafter, and they shall cancel such taxes as they are satisfied cannot be collected.

Cancellation of taxes.

SEC. 7. That section sixty (60) of said chapter eleven (11) be and the same is hereby amended so as to read as follows:

When county auditor to file list with clerk of court.

Sec. 60. Within ten (10) 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 (10) days after the filing of such copy the clerk shall issue and deliver to the sheriff of the county where the person against whom such tax is claimed may at the time resides for service, a citation to each delinquent named on the list stating the amount of tax and

penalty, and requiring such delinquent to appear on the first day of the next general term of the district court in the county appointed to be held at a time not less than thirty (30) days after the issuance of such citation and show cause, if any there be, why he should not pay said tax and penalty; and if he fails to pay said tax, penalty and cost to the sheriff before the first (1st) 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 tax, penalty and cost. *Provided, however,* That if said sheriff shall for any reason be unable to serve the citation on the person or persons to whom the same is issued, he shall return the same to the clerk of said court with his return thereto that he was unable to make such service, and thereupon, or in case the court shall, for any reason, decide, that the service of such citation made or attempted to be made, or that the issuance thereof by the clerk was illegal, the clerk of said court shall issue another citation of the character aforesaid and requiring such delinquent to appear on the first (1st) day of the next general term of the district court to be held in said county, and show cause as aforesaid, and if he fails to pay said tax, penalty and costs to the sheriff before said first (1st) day of said term or on said day to show cause as aforesaid, the court shall direct the clerk to enter judgment as aforesaid. *Provided, further,* That whenever the sheriff has, for any reason, been unable to serve any citation heretofore issued in such proceeding in any year or years, or whenever the court has or hereafter may for any reason decide that the service of any such citation heretofore made, or attempted to be made or that the issuance thereof by the clerk was illegal, the clerk of said court shall in every such case issue another citation of the character aforesaid, and requiring such delinquent to appear on the first (1st) day of the next general term of said district court to be held in said county, and to show cause as aforesaid, and if he fails to pay such tax, penalty and costs to the sheriff before said first (1st) day of said term or on said day to show cause as aforesaid, the court shall direct the clerk to enter judgment as aforesaid; and *Provided, further,* That all citation other than the first (1st) shall only be issued on the request of the county attorney. *Provided, further,* The citation herein provided for shall be *prima facie* evidence that all the provisions of law in relation to the assessment and levy of taxes have been complied with. And 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 issuance of such citation, shall be a defense or objection to such taxes, unless it be also made to appear to the court that such omission has resulted to the prejudice of the party objecting and that such taxes have been unfairly or unequally assessed, and in such case, but no other, the court

When sheriff may return citation unserved.

When citation may reissue.

What to be evidence of provisions of law being complied with.

may reduce the amount of such taxes and give judgment accordingly. It shall, however, always be a defense to such taxes that the same have been paid or that the property upon which the same were assessed was not subject to taxation.

SEC. 8. That section sixty-one (61) of said chapter eleven (11) be and the same is hereby amended so as to read as follows:

Fees of clerk—  
execution shall  
issue—what to  
contain.

Sec. 61. The clerk shall receive as fees for issuing such citation and perfecting the judgment, one (1) dollar and fifty (50) cents in case not contested, and in contested cases such fees as are allowed by law in civil actions. The clerk shall also receive the sum of twenty-five (25) cents for each citation issued in cases where the sheriff shall fail, after diligent inquiry, to find the defendant. Execution shall be issued upon such judgment at the request of the county attorney, and shall state that the judgment was obtained for delinquent personal property taxes, and no property shall be exempt from seizure thereon, and such execution may be renewed and reissued in the same manner as now provided by law in executions upon judgments in civil actions; and all of which said fees and costs shall be entered taxed, and made part of the judgment herein provided for.

SEC. 9. That section sixty-two (62) of said chapter eleven (11) be and the same is hereby amended so as to read as follows:

When sheriff  
liable for  
amount of un-  
collected taxes.

Sec. 62. If the sheriff of any county shall refuse or neglect to collect any tax assessed upon personal property, where the same is collectible, or to file the delinquent list and affidavit as herein provided, he shall be held liable for the whole amount of such taxes uncollected, and the same shall be deducted from any bill or bills presented by him to and allowed by the board of county commissioners, and applied to the several funds for which they were levied.

SEC. 10. That section sixty-three (63) of said chapter eleven (11) be and the same is hereby amended so as to read as follows:

Duty of county  
auditor in case  
of removal of  
delinquent per-  
sonal property  
tax payer.

SEC. 63. The county auditor, within thirty (30) days after the first (1st) day of June in each year shall make out and forward to the clerk of the court of any county in this state to which any delinquent personal property tax payer may have removed, statement or account of such delinquent taxes, specifying the value of the 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 (25) per centum on the taxes levied, if said delinquent personal property tax payer left the county in which said taxes were levied after the day upon which the said taxes became due, but if he left the county previous to the said day, then the said county auditor shall not add the said twenty-five per centum.

SEC. 11. That section sixty-four (64) of said chapter

eleven (11) be and the same is hereby amended so as to read as follows:

Sec. 64. On receipt of any such statement or account the clerk of the court receiving the same shall issue his warrant to the sheriff of his county and the sheriff shall immediately proceed to collect the same of the person so charged with said taxes and per centum, together with a fee of twenty-five (25) cents for each warrant so issued, which sum when collected, shall be paid to the clerk as his fee for issuing the same, and all taxes thus collected 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 such taxes could not be collected, certifying in his official capacity to the same, and the auditor shall charge the treasurer to whom such remittance is made with the amount thereof, and cancel said taxes from the list. *Provided*, That in case of all delinquent taxes collected by the sheriff receipts shall be issued to him, and payment shall be made in the manner provided in section fifty-six (56) of this chapter.

When clerk of court to issue warrant to the sheriff—fee of sheriff.

SEC. 12. That section sixty-five (65) of said chapter eleven (11) be and the same is hereby amended so as to read as follows:

Sec. 65. The sheriff or his deputy shall be allowed the same fees for collecting the said tax, and 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 county seat to the place of making distress, unless such distress is made by his deputy, in which case the same shall be computed from the residence of such deputy, which fees shall be added to the tax, and collected by the sheriff. Upon payment to the county treasurer of any personal property tax for which judgment has been obtained, the treasurer shall deliver a certificate of the fact of such payment to the clerk of the court, who shall satisfy the judgment upon the margin of the record thereof, by stating date of payment and number of receipt given therefor, and file such certificate.

Sheriff's fees for making distress and sale of goods.

SEC. 13. That section sixty-six (66) of said chapter eleven (11) be and the same is hereby amended, by striking out the word "September," in the second (2nd) line of said section, and inserting the word "October" in lieu thereof, and by striking out the words "the February and May settlements," in the seventh (7th) line, and inserting the words "each settlement" in lieu thereof.

Change of time in making settlements.

SEC. 14. That section sixty-eight (68) of said chapter eleven (11) be and the same is hereby amended, by striking out the word "September," in the second (2nd) line of said section, and inserting the word "October" in lieu thereof.

Strike out "September" and insert "October."

SEC. 15. That section sixty-nine (69) of said chapter eleven (11) be and the same is hereby amended so as to read as follows :

Penalty for unpaid taxes on and after June 1, of each year.

Sec. 69. On the first (1st) day of June of each year a penalty of ten (10) per cent shall immediately accrue and thereafter be charged upon all unpaid taxes on real estate on the lists in the hands of the county treasurer, and any treasurer who shall make out and deliver any receipt for such taxes without including such penalty therein, and who shall receive payment of such tax without including such penalty therein, shall be liable to the county for the amount of such penalty. On the first (1st) Monday in January of each year the county treasurer shall return to the county auditor the several tax lists in his hands, 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, and thereupon an additional penalty of five (5) per cent on the amount of the original tax shall immediately accrue and thereafter be charged upon all such delinquent taxes; and any auditor who shall make out and deliver any statement of delinquent taxes without including the penalties imposed by this section therein, and any treasurer who shall receive payment of such taxes without including such penalties, shall be liable to the county for the amount of such penalties omitted.

When county treasurer to make return to county auditor.

Strike out "fifteenth day of June" and insert "twentieth day of January."

SEC. 16. That section seventy (70) of said chapter eleven (11) be and the same is hereby amended, by striking out the words "fifteenth (15th) day of June," where they occur in the second line of said section, and inserting the words "twentieth (20th) day of January" in lieu thereof, and by inserting the word "total" before the word "amount," in the eighth (8th) line of said section.

Strike out "first day of June" and insert "first Monday in January."

SEC. 17. That section seventy-one (71) of said chapter eleven (11) be and the same is hereby amended, by striking out the words "first (1st) day of June," where they occur in the eleventh (11th) line of said section, and inserting the words "first (1st) Monday in January" in lieu thereof, and by striking out the words "within twenty (20) days after the last publication of this notice," where they occur in the fourteenth (14th) line of said section, and inserting the words "on or before the twentieth (20th) day of March, 18—" in lieu thereof.

Delinquent tax list, how published.

SEC. 18. That section seventy-two (72) of said chapter eleven (11) be and the same is hereby amended, by striking out the words "or at the meeting of said board in March," where they occur in the twelfth (12th) and thirteenth (13th) lines of said section, and adding to said section the following: *Provided*, That the papers designated

by the commissioners of the several counties in January, one thousand eight hundred and eighty-five (1885) shall be entitled to publish the list of lands delinquent for taxes on the first (1st) Monday in January, one thousand eight hundred and eighty-six (1886.)

SEC. 19. That section seventy-six (76) of said chapter eleven (11) be and the same is hereby amended, by striking out the words "upon the expiration of twenty (20) days from the last publication of said notice and list," where they occur in the first (1st) and second (2nd) lines of said section, and inserting the words "on the twenty-first (21st) day of March" in lieu thereof, and by inserting before the word "enter," in the third (3d) line of said section, the words "proceed to," and by striking out the words "on the first (1st) of June, 18—," where they occur in the ninth (9th) and eleventh (11th) lines of said section, and inserting the words "on the first Monday in January, 18—" in lieu thereof, and by inserting the words "and the twentieth (20th) day of March, 18—, has passed" before the word "and," in the fourteenth (14th) line of said section, and by striking out the words "and more than twenty (20) days having elapsed since the last publication of said notice and list," where they occur in the sixteenth (16th) and seventeenth (17th) lines of said section. That section ninety-five (95) be amended as follows: by striking out the word "twelve (12)," wherever it appears in said section, and inserting in lieu thereof the word "fifteen (15)."

Strike out and insert.

Strike out "twelve" and insert "fifteen."

SEC. 20. That section eighty-two (82) of said chapter eleven (11) be and the same is hereby amended by striking out the words "on the third (3d) Monday in September" where they occur in the first (1st) line of said section, and inserting the words "on the first Monday in May" in lieu thereof, and by striking out the words "first (1st) day of June," where they occur in the twenty-fourth (24th) line of said section, and inserting the words "first (1st) Monday in January" in lieu thereof.

SEC. 21. That section one hundred and one (101) of said chapter eleven (11) be, and the same is, hereby amended by striking out the words "all tracts or lots becoming so forfeited to the state shall be stricken from the tax lists and shall not be assessed or taxed until sold to an actual purchaser," and by adding to said section the following: *Provided*, That if any lands having valuable timber thereon have been or may hereafter be sold under the provisions of this section, and an amount of timber, equal in value to the amount paid by the purchaser under this section, shall have been removed or sold by said purchaser or his assignee, then said purchaser or assignee shall not be entitled to any refundment from the county, if the title obtained from the state proves to be invalid for any reason except that the taxes had been paid prior to said sale under this section."

Strike out and insert.

When purchaser or assignee not entitled to any refundment from the county.

Strike out "first day of December" and insert "first Monday in January."

SEC. 22. That section one hundred and five (105) of said chapter eleven (11) be and the same is hereby amended by striking out the words "first day of December," when they occur in said section, and inserting the words "first Monday in January" in lieu thereof.

In case of erroneous proceedings how tax collected.

SEC. 23. That section one hundred and thirteen (113) of said chapter eleven (11), as amended by chapter five (5) of the general laws of one thousand eight hundred and eighty-one (1881), be and the same is hereby amended by adding the following: "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 current year."

Section repealed.

SEC. 24. That section one hundred and twenty-seven (127) of said chapter eleven (11) be and the same is hereby repealed.

When taxes to become delinquent.

SEC. 25. The taxes extended on the tax lists December first (1st), one thousand eight hundred and eighty-four (1884), shall become delinquent, and penalties shall accrue and sales take place in the manner and form as provided by said chapter eleven (11) as amended by this act.

Strike out and insert.

SEC. 26. That section seventy-five of said chapter eleven be and the same is hereby amended by striking out the words "within twenty days" where they occur in the third line of said section, and inserting the words "on or before the twentieth day of March next" in lieu thereof.

Repeal of inconsistent acts.

SEC. 27. All acts and parts of acts inconsistent with this act are hereby repealed.

When act to take effect.

SEC. 28. This act shall take effect and be in force from and after its passage.

Approved March 9, 1885.

### CHAPTER 3.

AN ACT TO AMEND AN ACT ENTITLED AN ACT TO AUTHORIZE THE ORGANIZATION AND INCORPORATION OF ANNUITY, SAFE DEPOSIT AND TRUST COMPANIES, APPROVED MARCH FIFTH (5TH), ONE THOUSAND EIGHT HUNDRED AND EIGHTY-THREE (1883).

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

SECTION 1. That section two (2) of an act to authorize the organization and incorporation of annuity, safe deposit and