

CHAPTER 123.

[H. F. No. 791.]

AN ACT TO AMEND SECTIONS TWENTY-SIX (26) AND THIRTY-TWO (32) OF CHAPTER ONE HUNDRED AND FORTY-FIVE (145) OF THE GENERAL LAWS OF THE YEAR ONE THOUSAND EIGHT HUNDRED AND EIGHTY-FIVE (1885) ENTITLED "AN ACT TO PROVIDE FOR THE INCORPORATION OF VILLAGES AND TO DEFINE THEIR DUTIES AND POWERS AND TO REPEAL CERTAIN LAWS IN RELATION THERETO."

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

SECTION 1. That section twenty-six (26) of chapter one hundred and forty-five (145) of the general laws of the year one thousand eight hundred and eighty-five (1885) be and the same is hereby amended so as to read as follows:

Section. 26. Within ten (10) days after verdict any land owner whose land it has been found necessary to take may appeal from the action of the common council in determining to condemn any such land and from the award of damages to him, in such verdict, to the district court, and the village may likewise appeal from the award of damages to any owner, by filing with such magistrate a notice of appeal, specifying whether the appeal is from the whole award to him or a part, and if a part what part, and therewith an undertaking with two (2) sufficient sureties, to be approved by the magistrate, to pay all costs that may be awarded against such appellant on the appeal, and paying the magistrate for his return thereof. Any party not so appealing shall be forever concluded by such verdict or appraisalment. Upon an appeal being taken, the magistrate shall transmit to the clerk of the district court within ten (10) days the notice of appeal and undertaking, and thereto annexed a copy of all papers and proceedings before him, with his certificate thereof. He shall, after the time for appealing has expired, file with the village recorder, annexed together, all the original papers, including the verdict, with a certificate by him thereof, and that no appeal has been taken from such verdict, except as the facts are, which he shall briefly specify; and the clerk shall record all such proceedings. Upon filing such transcript in the district court, the appeal shall be considered an action pending in such court, and be so entered, the land owner as plaintiff, the village as defendant, and be subject to trial and appeal to the supreme court. The case shall be tried by a jury, unless waived, and the costs shall be awarded against the appellant, if more favorable verdict be not obtained; otherwise against the respondent. Upon entry of

*Land owners
may appeal
from award of
damages.*

*Proceedings
on appeal.*

judgment, the clerk of the district court shall transmit a certified copy thereof to the village recorder.

SEC. 2. That section thirty-two (32) of said chapter one hundred and forty-five (145) be and the same is hereby amended so as to read as follows:

Delinquent
taxes, how
returned.

Section 32. At the expiration of forty (40) days from the date of said notice given by said street commissioner, he shall make out and deliver to the recorder of such village a certified list of the lots, pieces or tracts of land in said village upon which any such tax remains unpaid, with the amount of such delinquent taxes upon each of said lots or parcels of land, and thereupon there shall be added to the amount of such tax a penalty of ten (10) per cent of the amount thereof, which shall thenceforth be deemed to be a part of such tax, and from the time of the delivery of such certified list to said recorder, the said tax shall draw interest at the rate of ten (10) per cent. per annum until paid; and at any time before the first (1st) day of September, any party liable may pay any such tax and interest thereon as aforesaid to the village recorder, who shall thereupon pay the same over to the village treasurer, taking his receipt therefor. And such recorder on the first (1st) day of September, or within five (5) days thereafter, if any such tax remains unpaid, shall certify a copy of such delinquent taxes to the county auditor of his county, and the said auditor shall, upon the receipt of said statement and list, enter and carry out the same upon the proper tax lists, and they shall be collected the same as other taxes are collected, and when collected, pay over the same to the village treasurer. Every county treasurer who shall collect or receive any moneys on account of such delinquent taxes shall pay the same to the treasurer of the proper village, and take duplicate receipts therefor, and file one of said receipts with the records of said village.

When act to
take effect.

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

Approved April 23, 1889.