strued to compel the holder of any bonds to accept payment thereof before maturity.

SEC. 3. Nothing herein contained shall be held to abridge the powers or extend or remove any restrictions as to limit of public indebtedness or relating to sinking fund affecting any city of this state now governed by the provisions of any special act heretofore passed.

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

Approved April 1, 1893.

CHAPTER 149.

An act authorizing and empowering county commissioners to issue the bonds of their county for the purpose of creating a fund to pay for, or purchase, a poor farm and erect buildings thereon, or to purchase a piece of land and erect buildings thereon to be used for the reception and maintenance of poor persons, either as a poor house, or a workhouse or both, when directed to do so by a majority of the legal voters of their county.

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

SECTION 1. Whenever a majority of the legal voters of any county shall so direct the board of county commissioners of any county within this state, by resolution adopted at a regular session of said board deem it necessary and proper for the accommodation and support of the poor of such county that they purchase for said county, for the reception and maintenance of such poor persons, a poor farm, or a lot, piece or parcel of land and erect necessary and proper buildings thereon to be used as such poorhouse or workhouse for said poor, or for both, the said board of county commissioners, for the purpose of carrying out the provisions of said resolu-tion and any contract for the erection of buildings they may make thereunder and for the purpose of paying for such farm, lot, piece or parcel of land and buildings. are hereby authorized and empowered to issue the bonds of such county, not to exceed in amount an amount equal to one-tenth of one per cent of the assessed valuation of said county.

SEC. 2. Said bonds shall be issued in such denominations and for such time, not exceeding ten years, as said nomination. commissioners shall determine; shall bear interest not to exceed the rate of seven per centum per annum, payable annually or semi-annually as said commissioners shall determine; shall not be negotiated for less than par; the proceeds thereof shall not be used for any purpose except to create a fund to purchase a poor farm, or a lot, piece or parcel of land and to erect the proper and necessary buildings thereon to be used either as a

3. F. No. 189

Issue of county bonds for poor farms.

After amajority vote of the county, commis-atoners may issue bonds.

Time and de-

poorhouse or workhouse, or both, for the reception and maintenance of the poor persons of said county. SEC. 3. The said board of county commissioners shall

SEC. 3. The said board of county commissioners shall annually, after issuing said bonds, assess and levy a tax upon all the taxable property of said county (which may be in addition to all other taxes authorized to be levied) sufficient in amount to pay the interest and principal of said bonds as the same shall become due.

SEC. 4. All acts and parts of acts inconsistent with this act are hereby repealed.

SEC. 5. This act shall take effect and be in force from and after its passage.

Approved April 18, 1893.

H. F. No. 664.

Annual tar for payment.

CHAPTER 150.

Delizquent tax.

^{thr.} An act to enforce the payment of taxes which became delinquent in and prior to the years eighteen hundred and seventy-nine and eighteeen hundred and eighty-nine.

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

Lists of taxes prior to 1879 and 1889 to be made by county auditor.

SECTION J. On or before the fifteenth day of July, 1893, the county auditors of the several counties in this state shall prepare and file with the clerks of the district court of said counties a list of all the pieces or parcels of land in their respective counties against which a judgment for taxes was entered under the provisions of chapter one hundred and thirty-five of the general laws of the year 1881, and which were not sold to an actual purchaser at the sale held under the provisions of said chapter one hundred and thirty-five of the general laws of 1881, and which still remain unsold and unredeemed, and against which picces or parcels of land said tax judgment remains unsatisfied; and of all taxes upon real estate in the county which appear to have become delinquent in the year 1889, or any prior year or years, and has not been satisfied by payment, redemption or sale of the real estate to actual purchasers. Such list shall include all taxes now delinquent upon any such pieces or parcels of land or real estate which may have been at any tax sale struck off to or declared to be forfeited to the state, whether such sale or forfeiture was valid or invalid, and said list shall also contain a description of each piece or parcel of land or real estate against which such judgment for taxes was entered under the provisions of said chapter one hundred and thirty-five, and which were not sold to an actual purchaser at such sale, and of each piece or parcel of land upon which such taxes shall have become delinquent in the year 1889, or any year or years prior thereto, and