

(\$1.50) per day when attending to business in their town and two dollars (\$2.00) per day when attending to business out of town; no supervisor shall receive more than forty dollars (\$40.00) for compensation in any one year; *provided*, that the town clerk shall be paid fees for the following, and not a per diem: For serving notice of election upon town officers, as required by law, twenty-five (25) cents each; for filing any paper required by law to be filed in his office, ten (10) cents each; for posting up notices required by law, twenty-five (25) cents each; for recording any order or instrument of writing authorized by law, six (6) cents for each one hundred (100) words; for copying any record or instrument on file in his office and certifying the same, six (6) cents for each one hundred (100) words, to be paid by the person applying for the same; *provided, further*, that at any town meeting, before the electors commence balloting for officers, they may by resolution increase the compensation of officers, but no such increase shall exceed fifty (50) per cent."

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved April 25, 1895.

CHAPTER 14.

S. F. No. 133.

An act to amend chapter eleven (11) of the general statutes of one thousand eight hundred and seventy-eight (1878), and amendments thereto, relating to the assessment and collection of taxes.

To amend Sec. 59 chap. 11 G. S. 1878.

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

SECTION 1. That section fifty-nine (59) of said chapter eleven (11) be and the same hereby is amended so as to read as follows:

"Sec. 59. If the sheriff of said county is unable for the want of goods and chattels 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 the deputy sheriff intrusted with the collection of said taxes, stating that he had made diligent search and inquiry for goods and chattels wherewith to make such

Determination and cancellation of uncollectible taxes.

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 taxpayer may have removed, with the date of his removal, if he is able to ascertain the fact. The sheriff shall at the time of filing said list with the clerk also return all the warrants with indorsements thereon showing his doings in the premises, and the clerk shall file and preserve said warrants in his office. On or before the tenth (10th) day of June thereafter the clerk shall deliver the said list and affidavit to the county treasurer, who shall by comparison of such list with the tax duplicates in his office, ascertain whether or not all personal property taxes which had been reported by him to the clerk as delinquent, except those included in the list so returned by said sheriff to said clerk and by said clerk filed with said treasurer, have been paid into the office of said treasurer, by the sheriff or otherwise, and shall attach to said list his certificate, as to whether or not all taxes which were reported by him to the clerk as delinquent, and which are not included in said list so returned, have been received by him, and state the items of such taxes, if any, as shall not have been received. Said treasurer shall deliver such list and affidavit, with his certificate attached, to the board of county commissioners at their first session thereafter, and they shall cancel such taxes as they are satisfied cannot be collected. A copy of the tax list so revised and also a separate list of the taxes so canceled shall be included in the records of the proceedings of said board and published in full, as a part of such proceedings."

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved March 23, 1895.

H. F. No. 640.

CHAPTER 15.

Amendment
relating to the
university.

An act to amend chapter thirty-seven (37) of the general statutes of eighteen hundred and seventy-eight (1878) as amended by chapter two hundred and sixty-six (266) of the general laws of eighteen hundred and eighty-nine (1889), relating to the university.

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

SECTION 1. That section three (3) of chapter thirty-seven (37) of the general statutes of eighteen hundred and seventy-eight (1878) as amended by chapter two