

APPROVED—January twenty-ninth, one thousand eight hundred and fifty-eight.

CHAS. L. CHASE,
Acting Governor.

SECRETARY'S OFFICE, Minnesota, }
January 29, 1858. }

I hereby certify the foregoing to be a true copy of the original on file in this office.

CHAS. L. CHASE, Secretary.

CHAPTER V.

An Act to extend the time for the collection of the County, State and Territorial Taxes for the year 1857.

- SECTION 1. Time of Collection of Taxes extended to July 1, 1858.
2. Time for Treasurer to pay over State Tax extended to first Monday in July 1858.
 3. No Tax Sales to be made until after second Tuesday in August 1858.
 4. Registers of Deeds failing to collect Taxes shall advertise and sell the property on the second Tuesday of November, 1858.
 5. Tax Collectors to make due diligence in collecting taxes—State taxes to be paid out of first moneys collected.
 6. Failure of Collector to pay over taxes collected, monthly damages and interest to be exacted, by suit against Collectors' bonds.
 7. School, District, Village or City Taxes exempted from the provisions of this law.
 8. Ramsey and Meeker Counties exempted.
 9. Act takes effect on passage.

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

SECTION 1. That the time for the return of delinquent taxes for the year 1857, be and the same is hereby extended to the first Monday in July, 1858.

SEC. 2. The time for the several County Treasurers to pay over to the State authorities the amounts charged to their respective counties for the year 1857 is hereby extended to the first Monday in July 1858.

SEC. 3. No lands shall be sold for the taxes of 1857, prior to the second Tuesday in August, 1858, at which time the sale of lands for the unpaid taxes of 1857, shall be made according to the further provisions of existing law for the sale of lands for unpaid taxes and the conveyance and redemption thereof.

SEC. 4. If the Register of Deeds of any county shall un-

Time of collection extended

Treasurer, when to pay in

Tax sales when to take place

voidably omit or fail to sell the lands returned for the delin-
 quent taxes of the year 1857, at the time specified in the fore-
 going Section, he shall advertise and sell such lands on the
 second Tuesday in November next ensuing and not sooner,
 and all sales made in pursuance of this enactment shall con-
 form in all respects to, and be valid and binding, as like
 sales made in accordance with the existing provisions of
 law.

Registers of deeds
 when they shall
 sell real estate

SEC. 5. Nothing in this Act shall be so construed as to
 authorize or allow any Sheriff or Collector of Taxes to fail in
 making due diligence to collect and pay over the taxes of
 the year 1857 before the time specified in Section one for the
 return of delinquent tax lists ; neither shall this Act be con-
 strued to warrant or allow any County Treasurer to reserve
 and keep, or appropriate to the use of his county, the State
 or Territorial taxes charged to his respective county for the
 year 1857 ; but the same shall be paid in gold and silver
 coin and Territorial and State orders, out of the first mon-
 eys collected and paid in the County Treasuries, and not la-
 ter than the time prescribed in Section one.

Tax collectors to
 use due diligence

First moneys to
 be paid into the
 state treasury

SEC. 6. All County, State, or Territorial taxes, collected
 prior to the passage of this Act shall be paid over to the re-
 spective County Treasuries on or before the first Monday in
 February next, and like payment of all taxes subsequently
 collected shall be made in each succeeding month thereafter
 until final settlement is made by said Collector, and if any
 Sheriff or Collector fails or neglects to make a settlement of
 the taxes included in his assessment roll collected as herein-
 before provided, the County Treasurer of his county, shall
 charge such Sheriff or Collector five per cent. damages, and
 twelve per cent. per annum interest, from the day payment
 should have been made in the balance of unsettled taxes due
 from him, and if any Sheriff or Collector shall withhold the
 payment of any taxes collected by him as aforesaid, he shall
 be liable to pay ten per cent. damages and twelve per cent.
 interest as above specified on such moneys, which moneys,
 damages and interest shall be collected by suit brought
 against such Sheriff or Collector's Bond for the recovery of
 the sums.

Collections here-
 tofore made to be
 paid over—failure
 or neglect subject
 to penalty

SEC. 7. The provisions of this Act shall not apply to any
 taxes levied or assessed by law for the support of School
 Districts, Village or City government, nor to any taxes spe-
 cially assessed or levied by a town meeting for the support
 of Schools.

Taxes exempt
 from provisions
 herein

SEC. 8. Nothing in this Act shall be so construed as to
 change the time for the return of delinquent taxes in Ram-
 sey and Meeker counties beyond the first day of February
 next, the time fixed by existing laws.

Counties exempt
 from the law

SEC. 9. This Act shall take effect from and after its passage.

GEORGE BRADLEY,
Speaker *pro tem.* of the House of Representatives.
RICHARD G MURPHY,
President *pro tem.* of the Senate.

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CHAPTER VI.

An Act to provide for the Assessment and Collection of a tax for State purposes, for the year eighteen hundred and fifty eight.

- SECTION 1. Five mill tax authorized, together with a tax for principal and interest of \$250,000 loan.
2. Duty of the several county officers in the State.
3. Act to take effect from passage.

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

SECTION 1. There shall be levied and collected on all the taxable property in the State of Minnesota for the year eighteen hundred and fifty-eight, a tax of five mills to the dollar, for the use of the State, including the sum to be raised as a sinking fund and for interest of the State debt, under the provisions of an act entitled "An Act to authorize a loan of two hundred and fifty thousand dollars to defray the current expenses of the State."

Five mill tax

Tax for state debt

Collection of taxes

SEC. 2. It shall be the duty of the proper officers of the several counties in the State, to assess and collect said tax in their respective counties, and pay the same over to the Treasurer of State, in the manner and time prescribed by law.

SEC. 3. This Act shall take effect from and after its passage.

GEORGE BRADLEY,
Speaker of the House of Representatives.
RICHARD G. MURPHY,
President *pro tem.* of the Senate.