they shall be kept, if the jail will admit of it, in apartments _{Juvenile prime} separate from those containing more experienced and har-ere-their treatdened criminals; the visits of parents, guardians and friends ment who desire to exert a moral influence over them, shall at all reasonable times, be permitted.

SEC. 12. All acts or parts of acts inconsistent with this Act, are hereby repealed.

SEC. 13. This Act shall take effect and be in force from and after its publication.

GEORGE BRADLEY,

Speaker of the House of Representatives. WILLIAM. HOLCOMBE,

President of the Senate.

AFFROVED -- August the second, one thousand eight hundred and fifty-eight.

HENRY H. SIBLEY.

SECRETARY'S OFFICE, Minnesota,)

August 2, 1858. fI hereby certify the foregoing to be a true copy of the original on file in this office.

FRANCIS BAASEN, Secretary of State.

CHAPTER LXXXII.

An Act to provide for the assessment and collection of a Tax for State purposes for the year 1859, and for the better collection of taxes heretofore levied.

SECTION 1. Levy of five mill tax for the year 1859, for State purposes.

- Proper offic ers of the several counties required to assess and collect the same.
 - Auditor of State authorized to extend time for collection of taxes, in case of default, neglect or delay in making assessment.
 - Penalty for default or neglect of township officer to make assessment on collection.
 - 5. Act takes effect on passage.

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

SECTION 1. There is hereby levied on all of the taxable property in the State of Minnesota, for the year (1859), one five mill tax for thousand eight hundred and fifty-nine, a tax at the rate of five mills on 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," Approved March 13th, 1858.

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. That in cases whereby default, delay or negligence of any county or township officer or officers, entrusted by law with the duty of assessing and collecting taxes, such taxes in any county have not been or shall not be hereafter assessed or collected, and paid into the Treasury of the State, or of the several counties and townships respectively, in accordance with existing laws, then, and in such cases, it is hereby made the duty of the Auditor of State, to extend the time for the assessment and collection of said taxes, and to require the proper officers to enter upon and discharge the said duty of assessing and collecting the taxes prescribed by law at the earliest possible period thereafter, and in case of continued default or negligence on the part of such officers, appoint other competent persons in their stead to discharge the said duties.

SEC. 4. Any county or township officer upon whom the duty of assessing or collecting taxes is imposed, who shall, by default, delay or negligence, fail to discharge the trust imposed upon him by law, shall be deemed guilty of a misdemeanor, and upon conviction thereof, he shall be punished or imprisoned, or both, at the discretion of the Court.

SEC. 5. This Act shall be in force from and after its passage.

GEORGE BRADLEY,

Speaker of the House of Representatives. WILLIAM HOLCOMBE,

President of the Senate.

APPROVED---August the twelfth, one thousand eight hundred and fifty-eight.

HENRY H. SIBLEY.

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SECRETARY'S OFFICE, Minnesota, August 12, 1858.

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

FRANCIS BAASEN, Secretary of State.

Amerement and collection of tax

Default or neglect to make assemment—auditor to extend time

Penalty for default or neglect of officers

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