

GENERAL LAWS

OF

MINNESOTA.

PASSED AND APPROVED AT THE SECOND SESSION OF THE STATE LEGISLATURE,
COMMENCING DECEMBER SEVENTH, ONE THOUSAND EIGHT HUNDRED AND
FIFTY-NINE, AND TERMINATING MARCH TWELFTH, ONE THOUSAND EIGHT
HUNDRED AND SIXTY.

CHAPTER I.

*An Act to provide for the Assessment and Taxation
of all property in this State, and for levying taxes
thereon according to its true value in money.*

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

SECTION 1. That all property whether real or personal, in this State, all moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, of persons residing here-
 in; the property of corporations now existing or hereafter created, and the property of all banks or banking companies, now existing or hereafter created and of all bankers, except such as is hereinafter expressly exempted, shall be subject to
 Properties sub-
 ject to taxation

taxation ; and such property, moneys, credits, investments in bonds, joint stock companies or otherwise, or the value thereof, shall be entered in the list of taxable property, for that purpose, in the manner prescribed by this Act.

Sec. 2. The terms "real property" and "land" wherever used in this Act, shall be held to mean and include not only the land itself, whether laid out in town lots or otherwise, with all things contained therein, but also all buildings, structures and improvements, trees and other fixtures of whatsoever kind thereon, and all rights and privileges belonging or in anywise appertaining thereto, including all buildings erected, and improvements made on any lands the title to which is in this State or the United States. The term "investments in bonds" wherever used in this Act, shall be held to mean and include all moneys invested in bonds of whatsoever kind, whether issued by incorporated or unincorporated companies, towns, cities, townships, counties, States, or other corporations, or by the United States, held by persons residing in this State, whether for themselves or as guardians, trustees or agents.— The term "investments in stocks" wherever used in this Act shall be held to mean and include all moneys, invested in the public stocks of this or any other State, or of the United States, or in any association, corporation, joint stock company or otherwise, the stock or capital of which is or may be divided into shares, which are transferable by each owner, without the consent of the other partners or stockholders, for the taxation of which no special provision is made by this Act, held by persons residing in this State, either for themselves, or as guardians, trustees or agents. The term "personal property," whenever used in this Act, shall be held to mean and include—

First—Every tangible thing being the subject of ownership, whether animate or inanimate, other than money, and not forming part of any parcel of real property as herein before defined.

Second—The Capital Stock, undivided profits and all other means, not forming part of the capital stock of every company, whether incorporated or unincorporated, and every share, portion or interest in such stock, profits, or means, by whatsoever name the same may be designated, inclusive of every share or portion right or interest, either legal or equitable, in and to every ship, vessel or boat, of whatever name or description, used or designed to be used either exclusively or partially in navigating any of the waters within or bordering on this State, whether such ship, vessel or boat shall be within the jurisdiction of this State or elsewhere, and whether the same have been enrolled, registered or licensed at any collector's office, or within any collection district in this State or not.

The term "personal property," what it includes

The term "money" or "moneys" wherever used in this Act, shall be held to mean and include gold and silver coin and

Money or moneys, what includes

bank notes in actual possession of solvent banks, and every deposit which the person owning, holding in trust or having the beneficial interest therein, is entitled to withdraw in money on demand.

The term "credits," wherever used in this Act shall be held to mean the excess of the sum of all legal claims and demands, whether for money or other valuable thing, or for labor or service due, or to become due, to the person liable to pay taxes thereon, including deposits in banks or within or out of this State other than such as are held to be money as hereinbefore defined by this section, when added together, (estimating every such claim or demand at its true value in money) over and above the sum of legal bona fide debts owing by such person. But in making up the sum of such debts owing, there shall be taken into account no obligation to any mutual insurance company, nor any unpaid subscription to the capital stock of any joint stock company, nor any subscription for any religious, scientific, literary, or charitable purpose; nor any acknowledgment of any indebtedness unless founded on some consideration actually received and believed at the time of making such acknowledgment to be a full consideration therefor; nor any acknowledgment of debt made for the purpose of diminishing the amount of credits to be listed for taxation; nor any greater amount or portion of any liability as surety, than the person required to make the statement of such credits believes that such surety is in equity bound, and will be compelled to pay, or to contribute, in case there be no securities; *Provided*, That Pensions receivable from the United States or from any of them, salaries or payments expected to be received for labor or services to be performed or rendered shall not be held to be annuities within the meaning of this Act.

SEC. 3. That all property described in this section to the extent herein limited shall be exempt from taxation, that is to say:

First—All public school houses, and houses used exclusively for public worship, the books and furniture therein and the grounds attached to such buildings, necessary for the proper occupancy, use, and enjoyment of the same, and not leased or otherwise used with a view to profit. All public colleges, public academies, all buildings connected with the same, and all lands connected with public institutions of learning not used with a view to profit. This provision shall not extend to leasehold estates of real property, held under the authority of any college or university of learning in this State.

Second—All lands used exclusively as graveyards or grounds for burying the dead, except such as are held by any person or persons, company or corporation with a view to profit, or for the purpose of speculation in the sale thereof.

Third—All property whether real or personal belonging exclusively to the State, or the United States.

"Credits," what held to mean

Property exempt from taxation

Graveyards

Public property

County Buildings *Fourth*—All buildings belonging to counties used for holding courts, for jails, for county offices, with the ground not exceeding in any county ten acres, on which such buildings are erected.

County or Township lands *Fifth*—All lands, houses, and other buildings belonging to any county, township or town, used exclusively for the accommodation or support of the poor.

Charitable Institutions *Sixth*—All buildings belonging to institutions of purely public charity, together with the land actually occupied by such institutions, not leased or otherwise used, with a view to profit, and all moneys and credits appropriated solely to sustaining and belonging exclusively to such institutions, and all lands owned and occupied by agricultural societies not leased or used with a view to profit, not exceeding three hundred and twenty acres.

Fire engines and appurtenances *Seventh*—All fire engines and other implements used for the extinguishment of fires with the buildings used exclusively for the safe keeping thereof, and for the meeting of fire companies, whether belonging to any town, or to any fire company organized therein.

Market houses *Eighth*—All market houses, public squares or other public grounds, town or township houses or halls, used exclusively for public purposes, and all works, machinery and fixtures belonging to any town, and used exclusively for conveying water to such towns.

Individual property, \$200 exempt from taxation *Ninth*—Each individual in this State may hold exempt from taxation personal property of any description of which such individual is the actual owner, not exceeding two hundred dollars in value; no person shall be required to list a greater portion of any credits than he believes will be received, or can be collected, nor any greater portion of any obligation given to secure the payment of rent, than the amount of rent that shall have accrued on the lease, and shall remain unpaid at the time of such listing; no person shall be required to include in his statement as a part of the personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, which he is required to list, any share or portion of the capital stock or property of any company or corporation, which is required to list or return its capital and property for taxation to this State.

**BY WHOM, WHERE, AND IN WHAT MANNER PROPERTY
SHALL BE LISTED.**

By whom and how property shall be listed **Sec. 4.** Every person of full age, and sound mind, not a married woman, shall list the real property of which he is the owner, situate in the county in which he resides, the personal property of which he is the owner, and all moneys in his possession; and he shall also list all moneys, loaned or otherwise controlled by him as the agent or attorney, or on account of any other person or persons, company or corporation what-

soever, and all moneys deposited subject to his order, check or draft, and credits due from or owing by any person or persons, body corporate or politic, whether in or out of such county. The property of every ward shall be listed by his guardian; of every minor child, idiot, or lunatic, having no other guardian, by his father if living, if not, by his mother, if living, and if neither father or mother be living by the person having such property in charge; of every wife by her husband, if of sound mind, if not by herself; of every person for whose benefit property is held in trust, by the trustee; of every estate of a deceased person, by the executor or administrator; of corporations whose assets are in the hands of receivers, or every company, firm, body politic or corporate, by the president, or principle accounting officers, partner, or agent thereof; and the personal property of every non-resident shall be listed by the agent of such non-resident, or by the person having the same in possession or having the care or control thereof. Listing by agent

Every person required to list property in behalf of others, by the provisions of this Act, shall list it in the same township in which he would be required to list it, if such property were his own; but he shall list it separately from his own, specifying in each case the name of the person, estate, company or corporation, to whom it belongs; and all real property and merchants' and manufacturers' stock, and all the articles enumerated in the Seventh Section of this Act, and all personal property upon farms and real property not in towns, shall be returned for taxation, and taxed in the township and towns in which it is situated; and all other personal property shall be entered for taxation in the township and town in which the person charged with the tax thereon resided at the time list thereof was taken by the Assessor, if such person reside in the county where such property was listed; and if not, then such property shall be entered for taxation and taxed in the township where situated when listed, anything in this Act to the contrary notwithstanding. Property listed by agents and property owned in different towns

SEC. 5. Property held under a lease for a term of ten years, and not exceeding twenty-one years, belonging to the State, or to any religious, scientific or benevolent society, or institution, whether incorporated or unincorporated, and school and ministerial lands shall be considered for all purposes of taxation as the property of the person so holding the same, and shall be listed as such, by such person or his agent, as in other cases. Leased property, how listed

SEC. 6. Each person required by this Act to list property, shall make out and deliver to the Assessor, when required, or within ten days thereafter, a statement verified by his oath or affirmation, of all the personal property, moneys, credits, investments in bonds, stocks, joint stocks, companies or otherwise, in his possession, or under the control of such per- Each person make oath to list

son, at the time notice was given him by the Assessor, to make out such statement, and which by the provisions of this Act, he is required to list for taxation, either as owner or holder thereof, or as guardian, parent, husband, trustee, executor, administrator, receiver, accounting officer, partner, agent, or factor.

What statement shall set forth

SEC. 7. Such statement shall truly and distinctly set forth :

First—The number of horses, and the value thereof.

Second—The number of neat cattle, and the value thereof.

Third—The number of mules and asses, and the value thereof.

Fourth—The number of sheep, and the value thereof.

Fifth—The number of hogs, and the value thereof.

Sixth—Every pleasure carriage of whatsoever kind and the value thereof.

Seventh—The total value of all other articles of personal property which such person is by this Act required to list ; *Provided*, that if such person shall exhibit to the Assessor the animals or other articles of personal property, above enumerated, the value of such property so exhibited may be omitted in such statement, as the Assessor shall in such cases determine their value without requiring the oath of the person making such statement as to the value thereof, and such person shall in that case be required only to make oath or affirmation to the value of the remainder of the personal property which he is required to list.

Assessors may determine value

Eighth—Every gold and silver watch, and the value thereof.

Ninth—Every piano forte, and the value thereof.

Tenth—The value of the goods and merchandise which such person is required to list as a merchant.

Eleventh—The value of the property which such person is required to list as a banker, broker or stock-jobber.

Twelfth—The value of the materials and manufactured articles which such person is required to list as a manufacturer.

Thirteenth—The value of money and credits required to be listed, including all balances of book accounts.

Fourteenth—The value of the moneys invested in bonds, stocks, joint stock companies, or otherwise, which such person is by this Act required to list.

Oath must be taken where there is no property

SEC. 8. If there be no articles of personal property, moneys or credits, investments in bonds, stocks, joint stock companies or otherwise, which such person would be by this Act required to list on his own account, or account of others, he may set forth such fact to the Assessor, who shall require the oath or affirmation of such person to the truth of the same.

RULES FOR VALUING PROPERTY.

Property to be valued in separate items

SEC. 9. Each separate parcel of real property shall be valued at its true value in money, excluding the value of the crops growing thereon ; but the price for which such real

property would sell at auction, or at a forced sale, shall not be taken as the criterion for such true value. Each tract or lot of real property belonging to this State, or to any county, city, or charitable institution, whether incorporated or unincorporated, and school or ministerial lands, held under lease for a term exceeding five years shall be valued at such price as the Assessor believes could be obtained at private sale for such leasehold or conditional estate. Personal property of every description, investments in bonds, stocks, joint stock companies, or otherwise, shall be valued at the true value thereof in money. Money, whether in possession or on deposit, shall be entered in the statement at the full amount thereof: *Provided*, That depreciated bank notes shall be entered at their current value.

Every credit for a sum certain, payable either in money, property of any kind, labor or services, shall be valued at the full price of the sum so payable; if for a specific article or for a specified number or quantity of any article or articles of property, or for a certain amount of labor, or for services of any kind, it shall be valued at the current price of such property, or for such labor or service, at the place where payable. Annuities or moneys receivable at stated periods, shall be valued at the price which the person listing the same believes them to be worth in money. Where the fee of the soil of any tract, parcel or lot of land is in any person or persons, natural or artificial, and the right to any minerals therein in another or others, the same shall be valued and listed agreeable to such ownership, in separate entries, and taxed to the parties owning the same respectively.

Credits, how
valued

SEC. 10. No person, company, or corporation, shall be entitled to any deduction, on account of any bond, note or obligation of any kind, given to any mutual insurance company, nor on account of any unpaid subscription to any religious, literary, scientific, or charitable institution or society; nor on account of any subscription to, or installment payable on the capital stock of any company, whether incorporated or unincorporated.

No deduction in
valuation

OF LISTING AND VALUING THE PROPERTY OF MERCHANTS, MANUFACTURERS AND BANKERS, EXCHANGE BROKERS, AND STOCK-JOBBER, ETC.

SEC. 11. Every person that shall own or have in his possession or subject to his control, any personal property within this State, with authority to sell the same, which shall have been purchased either in or out of this State, with a view to being sold at an advanced price, or profit, or which shall have been consigned to him from any place out of this State, for the purpose of being sold at any place within this State, shall be held to be a merchant; and, when he shall be by this Act required to make out and deliver to the Assessor a statement of his other personal property, he shall state the

What shall con-
stitute a mer-
chant

Average value
how estimated

value of such property appertaining to his business as a merchant; and in estimating the value thereof, he shall take as a criterion the average value of all such articles of personal property which he shall have had from time to time in his possession, or under his control, during the year next previous to the time of making such statement, if so long he shall have been engaged in business; and if not, then during such time as he shall have been so engaged; and the average shall be made up by taking the amount in value on hand, as nearly as may be in each month of the next preceding year in which the person making such statement shall have been engaged in business, adding together such amounts, and dividing the aggregate amount thereof by the number of months that the person making the statement may have been in business during the preceding year; *Provided*, That no consignee shall be required to list for taxation the value of any property, the product of this State, nor the value of any property consigned to him from any other place for the sole purpose of being stored or forwarded; *Provided*, He shall in either case have no interest in such property, or any profit to be derived from its sale; and the word "person," as used in this and the succeeding sections, shall be held to mean and include firm, company, and incorporation.

Proviso

Who are man-
ufacturers, and
what Assessor
may require of
them

SEC. 12. Every person who shall purchase, receive, or hold personal property of any description, for the purpose of adding to the value thereof by any process of manufacturing, refining, rectifying, or by the combination of different materials, with a view of making gain or profit by so doing, shall be held to a manufacturer; and he shall, when required to make and deliver to the Assessor a statement of the amount of his other personal property subject to taxation, also include in his statement the average value, estimated as provided in the preceding section, of all articles purchased, received, or otherwise held, for the purpose of being used in whole or in part, in any process or operation of manufacturing, combining, rectifying, or refining, which from time to time he shall have had on hand during the year next previous to the time of making such statements, if so long he shall have been engaged in such manufacturing business; and if not, then during the time he shall have been so engaged.

Of listing ma-
chinery and
tools of manu-
facturers

Every person owning a manufacturing establishment of any kind, and every manufacturer, shall list as part of his manufacturer's stock the value of all engines and machinery of every description, used or designed to be used in any process of refining or manufacturing, (except such fixtures as shall have been considered as part of any parcel or parcels of real property,) including all tools and implements of every kind used, or designed to be used for the aforesaid purpose.

SEC. 13. That when any person shall commence any business in any county after the day preceding the first

Monday of June in any year, the average value of whose personal property employed in such business, shall not have been previously entered on the Assessor's list for taxation in said county, such person shall report to the Auditor of the county, the probable average value of the personal property by him intended to be employed in such business until the day preceding the first Monday of June next succeeding, and shall pay into the Treasury of such county a sum which shall bear such proportion to the levy for all purposes, on the average so employed, as the time from the day on which he shall commence such business as aforesaid, to the day preceding the first Monday of June next succeeding shall bear to one year; *Provided*, That if the person so listing his capital shall present a bona fide receipt from the Treasurer of any county in this State, in which such capital had been previously listed and taxed for the amount of the taxation, and by him paid on the same capital for the same year, then and in that case it shall be a receipt from paying taxes again on such capital.

Persons commencing business after the first Monday June

Sec. 14. That when any person shall commence or engage in the business of dealing in stocks of any description, or in buying or shoving any kind of bills of exchange, checks, drafts, bank notes, promissory notes or other kind of writing obligatory, as mentioned in the fifty-sixth (56) Section of this Act, after the day preceding the first Monday in June, in any year, the average value of whose personal property intended to be employed in such business shall not have been previously entered on the Assessor's list for taxation, in said county, such person shall report to the Auditor of the county the probable average value of the personal property by him intended to be employed in such business until the day preceding the first Monday in June thereafter, and shall pay into the Treasury of such county a sum which shall bear the same proportion to the levy for all purposes, on the average value so employed, as the time from the day on which he shall commence or engage in such business, as aforesaid, to the day preceding the first Monday in June, next succeeding, shall bear to one year.

Dealer in stocks or brokers must report to County Auditor

Sec. 15. That if any person shall commence or engage in any business as aforesaid, and shall not within one month thereafter, report to the County Auditor, and make payment to the County Treasurer, as before required, he shall forfeit and pay double the amount required to be paid by the two preceding Sections, to be ascertained, as near as may be, by the testimony of witnesses, and recovered before any Justice of the Peace, or in the District Court, by civil action, in the name of the County Treasurer, for the use of the county, and process issued out of the District Court, in such action, shall be directed to the proper officer, and may be served in any county in this State.

Punalty for no report to County Auditor

Sec. 16. The President, Secretary or principal accounting

Principle 23-
 counting officer
 of any corpora-
 tion other than
 banking shall
 list all personal
 property

officer of every canal or slack water navigation company, rail-
 road company, turnpike company, plank road company, bridge
 company, insurance company, telegraph company, or other
 joint stock company, except banking or other corporations
 whose taxation is specifically provided for in this Act, for what-
 ever purpose they may have been created, whether incorporated
 by any law of this State or not shall list for taxation, verified by
 the oath or affirmation of the person listing, all the *personal* prop-
 erty, which shall be held to include road bed, water and
 wood stations and such other reality as is necessary to the dai-
 ly running operations of the road, moneys and credits of such
 company or corporation within the State at their actual value
 in money, in the manner following; unless otherwise provided
 for by the charters of coporations heretofore created in this
 State: In all cases return shall be made to the several Audi-
 tors of the respective counties where such property may be
 situated, together with a statement of the amount of said prop-
 erty which is situated in each township, incorporated town,
 village, city or ward therein; the value of all moveable prop-
 erty shall be added to the stationery and fixed property and
 real estate, and apportioned to such wards, cities, incorporated
 towns, villages or townships, pro rata in proportion to the val-
 ue of the real estate and fixed property in said ward, city, in-
 corporated town, village or township; and all property so list-
 ed shall be subject to and pay the same taxes as other prop-
 erty listed in such ward, city, incorporated town, village or
 township. It shall be the duty of the accounting officer afore-
 said to make return to the Auditor of State, during the month
 of July of each year, the aggregate amount of all property real
 and personal, by him returned as required by the provisions
 of this Act, to the several Auditors of the respective counties
 in which the same may be located. If the County Auditor,
 to whom returns are made, is of the opinion that false or in-
 correct valuations have been made, or that the property of the
 corporation or association has not been listed at its full value,
 or that it has not been listed in the location where it properly
 belongs, or in cases where no return has been made to the
 County Auditor, he is hereby required to proceed to have the
 same valued and assessed in the same manner as is prescribed
 in the several sections of this Act regulating the duties of
 County Auditors: *Provided*, that nothing in this section shall
 be so construed as to tax any stock or interest in any joint stock
 company held by the State of Minnesota: *Provided*, That ev-
 ery agency of an insurance company incorporated by the author-
 ity of any other State or government, shall return to the Audi-
 tor of the county in which the office or agency of such company
 may be kept, in the month of July annually, the amount of the
 gross receipts of such agency which shall be entered upon the
 tax list of the proper county, and subject to the same rate of
 taxation for all purposes that other personal property is subject

County Auditor
 may re-value

Provision for
 State

Insurance or-
 panies

to at the place where located.

Sec. 17. The assessment of all personal property, moneys and credits, investments in bonds, stock, joint stock companies or otherwise, and the valuation of all lands and lots, and new structures which have not previously been valued and placed on the duplicate, shall be made between the first Monday of June and the first Monday of July annually; and the Assessor of each township shall, on or before the first Monday of July annually, leave with each person resident in his township, of full age, and not a married woman or insane person, or at the office, usual place of residence or business of such persons, a written or printed notice, requiring such person to make out for such Assessor, a statement of the property which by this Act, he is required to list, accompanied with printed forms in blank of the statement required of such person, and the Assessor shall, at the time he delivers such notice and blank forms, receive from such persons the statement of his or her personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, verified by his oath, unless such person shall require further time to make out such statement, in which case he shall call for such statement before the third Monday of July. The Assessor shall at the time he calls for such statement of property, deliver to each person being a resident householder, from whom he shall receive such statement, a notice setting forth in appropriate columns the amounts of personal and real property assessed against such person containing a notice of the time and place of meeting of the County Board of Equalization, but any neglect or failure to deliver such notice as aforesaid, shall not be deemed to invalidate such assessment or any levy of any tax thereupon.

Sec. 18. In every case where any person shall refuse or neglect to make out and deliver to the Township Assessor, a statement of personal property, moneys and credits, investments in bonds, stocks, joint stock companies or otherwise, as provided by this Act, or shall refuse or neglect to take and subscribe an oath or affirmation as to the truth of such statement, or any part thereof, which he is by this Act required to verify by his oath or affirmation, or in case of the sickness or absence of such person, the Assessor shall, in every such case proceed to ascertain the number of each description of the several articles of personal property, enumerated in the seventh Section of this Act, and the value thereof, the value of personal property subject to taxation, other than enumerated articles, and the value of the moneys and credits, investments in bonds stocks, joint stock companies, or otherwise, of which a statement shall not have been made to said Assessor, as aforesaid, as the case may require; and to enable him so to do he is hereby authorized to examine on oath or affirmation, any person or persons whom he may suppose to have a knowledge of the arti-

Personal property, real estate and corporations
Assessment of when to be made

Notice of meeting of Board of Equalization

When persons refuse to make out statement upon oath, Assessor may take other testimony

cles or value of the personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, which the person so refusing, or absent or sick was required to list.

Sec. 19. In all cases in which the Township Assessors are required, in consequence of the sickness or absence of the person whose duty it is to make out a statement of personal property, moneys, credits, investments in bonds, stocks, joint stock companies or otherwise, or in consequence of his neglect or refusal to make out or to be sworn to such statement, to ascertain the several items and value of such personal property, moneys, credits, investments in bonds, stocks, joint stock companies or otherwise, if the Assessor shall be unable to obtain positive evidence of the items and value of such property, moneys and credits, he shall return such articles and value as from general reputation and his own knowledge of facts and circumstances, he believes to be a correct list of the articles and value of such property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, that such person would be by this Act required to list.

Duty of Assessors when persons absent, sick or refuse to make out statement:

Assessor to make return to Auditor before first Monday in August:

Sec. 20. Each Township Assessor shall, on or before the first Monday of August, annually, make out and deliver to the Auditor of his county, in tabular form and alphabetical order, a list or list of names of the several persons, companies or corporations, in whose name any personal property, moneys, credits, investments in bonds, stocks, or joint stock companies, or otherwise, shall have been listed, in his township, and he shall enter separately in appropriate columns, opposite each name, the aggregate value of the several species of personal property enumerated in the seventh Section of this Act, as attested by the person required to list the same, or as determined by the Assessor, making separate lists of persons residing out of an incorporated town, and of persons who are residents of any incorporated town; the columns shall be accurately added up, and in every case where any person whose duty it is to list any personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, for taxation, shall have refused or neglected to list the same when called on for that purpose by the Assessor, or take and subscribe an oath or affirmation, in regard to the truth of his statement of personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, or any part thereof, when required by the Assessor, the Assessor shall enter opposite the name of such person in an appropriate column the words "refused to list," or "refused to swear," and in every case where any person required to list property for taxation shall have been absent or unable from sickness to list the same, the Assessor shall enter opposite the name of such person, in an appropriate column, the word "absent," or "sick."

Sec. 21. Each Township Assessor shall, at the time he is

required by this Act, to make his return of taxable property to the County Auditor also deliver to him all the statements of property, which he shall have received from persons required to list the same arranged in alphabetical order, and the Auditor shall carefully preserve the same in his office for one year.

Auditor to preserve Assessor's returns

Sec. 22. Each Township Assessor shall annually at the time of taking a list of personal property, also take a list of all real property situated in his township, that shall have become subject to taxation since the last previous listing of property therein, with the value thereof estimated agreeably to the rules prescribed therefor by the ninth Section of this Act and of all new buildings or other structures of any kind of over one hundred dollars in value, the value of which shall not have been previously added to, or included in the valuation of the land on which such structures have been erected; and shall make return to the County Auditor thereof, at the same time he is required by this Act to make his return of personal property, in which return he shall set forth the tract or lot of real property on which each of such structures shall have been erected, the kind of structure so erected, and the true value added to such parcel of real property, by the erection thereof; and the additional sum which it is believed the land on which the structure is erected, would sell for at private sale, in consequence thereof, shall be considered the value of such new structure; and in case of the destruction by fire, flood or otherwise, of any building or structure, of any kind, over one hundred dollars in value which shall have been erected previous to the last valuation of the land on which the same shall have stood, or the value of which shall have been added to any former valuation of such land, the Assessor shall determine, as near as practicable, how much less such land would sell for at private sale in consequence of such destruction, and make return thereof to the County Auditor, as in this Section provided.

Township Assessors, their duty in certain cases

Sec. 23. Each Township Assessor shall take and subscribe an oath which shall be administered by the Auditor or a magistrate, and certified by the officer administering the same, and attached to the return which he is required to make to the County Auditor, in the following form:

Oath to be taken and subscribed by Assessor

I, _____ Assessor for _____ township, in the County of _____ do solemnly swear, that the value of all personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, of which a statement has been made to me by the person required by this Act for the assessment and taxation of all property in this State, according to true value to list the same, is truly returned, as set forth in such statement: that in ever case, where, by law, I have been required to ascertain the items and value of the personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, of any person,

company or corporation, I have diligently, and to the best means in my power, endeavored to ascertain the same; and that, as I verily believe, a full list, with the value thereof, estimated by the rules prescribed by said Act, is set forth in the annexed return; that in no case have I, knowingly, omitted to demand of any person of whom, by said Act, I was required to make such demand, a statement of the description and value of personal property, or of the amount of moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, which he was required to list, or in any way connived at any violation or evasion, of any of the requirements of said Act, in relation to the listing or valuation of property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, of any kind for taxation.

ASSESSORS.

Assessor to file
bond with Com-
my Auditor

SEC. 24. Each person elected to the office of Assessor shall file with the County Auditor of his county his bond payable to the State of Minnesota with at least one good freehold surety, to the acceptance of the County Auditor on or before June first in the penal sum of five hundred dollars, conditioned that he will diligently, faithfully and impartially perform all and singular the duties enjoined on him by this Act; and he shall moreover, take and subscribe on said bond an oath that he will, according to the best of his judgment, skill, and ability, diligently, faithfully and impartially perform all the duties enjoined on him by this Act; and if any person so elected shall fail to give bond, or shall fail to take an oath as is required in this Section, within the time therein prescribed, the office to which he was elected shall be considered vacant.

Assessor to
make out des-
cription of real
estate

SEC. 25. It shall be the duty of each Assessor to make out from the maps and descriptions furnished him by the County Auditor, and from such other sources of information as shall be in his power, a correct and pertinent description of each tract and lot in his district; and when he shall deem it necessary to obtain an accurate description of any tract or lot in his district, he may require the owner or occupant thereof to furnish the same, with any title papers he may have in his possession; and if such owner or occupant, upon demand made for the same, shall neglect or refuse to furnish a satisfactory description of such parcel of real property to such Assessor, he may employ a competent surveyor to make out a description of the boundaries and location thereof, and a statement of the quantity of land therein, and the expense of such survey shall be returned by such Assessor to the Auditor of his county, who shall add the same to the tax assessed upon such real property; and it shall be collected by the Treasurer of the county with such tax, and when collected, shall be paid on demand to the person to whom the same is due; and he shall in all cases from actual view, and from the best sources of information within

May employ sur-
veyor

his reach, determine as near as practicable the true value of each separate tract of real property in his district, according to the rules prescribed by this Act for valuing real property; and he shall note in his plat book, separately, the value of all houses, mills, and other buildings, which exceed one hundred dollars in value, or any tract of land other than town lots, which shall be carried out as a part of the value of such tract; he shall also enter on his plat book the number of acres of arable or plough land, the number of acres of meadow and pasture land, and the number of acres of wood and uncultivated land as near as may be.

Sec. 26. For the purpose of enabling the Assessor to determine the value of buildings and other improvements, he is hereby required to enter, with the consent of the owner or occupant thereof, and fully to examine all buildings or structures of whatever kind which are not by this Act expressly exempted from taxation.

Assessor may enter buildings to determine value

Sec. 27. Each Assessor shall, on or before the first Monday of September one thousand eight hundred and sixty and every second year thereafter, make out and deliver to the Auditor of his county, a return in tabular form, contained in a book to be furnished him by such Auditor, of the amount, description and value of real property subject to be listed for taxation in his district which return shall contain:

Assessor shall make tabular returns to Auditor

First—The names of the several persons, companies or corporations in whose names the several tracts of real property, other than town property, in each township within his district, shall have been listed; and in appropriate columns opposite each name, a description of each tract, designating the number of acres, the number of the section, and the part thereof, and of the township or survey listed in such name, and the value of each separate tract as determined by the Assessor.

What to contain

Second—The names of the several persons, companies and corporations in whose names the several lots of real property in each town in his district shall have been listed; and in the appropriate columns opposite each name, the description of each lot and the value thereof as determined by the Assessor; and such description shall designate the town and the number of the lot, and the part thereof; and if part of a lot is listed, it shall state the number of feet on the principal street on which it abutts. If the name of the owner of any tract of land or lot shall be unknown, the word "unknown" shall be entered in the column of names opposite said tract or lot.

Sec. 28. The Assessors, at the time of making the assessment of real property subject to taxation, shall enter in a separate list, pertinent descriptions of all burying grounds, of all public school houses, houses used exclusively for public worship, and institutions of purely public charity, and public buildings and property used exclusively for any public purpose, with the lot or tract of land on which such house or

Assessor shall return separate list of public buildings, churches, school houses, &c

institution or public building is situated, and which are by this Act exempt from taxation; and he shall value such houses, buildings, property, lots and tracts of land, at their true value in money, in the same manner that he is required to value other real property, designating in each case the township or town and number of the school district, or the name or designation of the school, religious society or institution to which each house, lot or tract belongs; or if such property is held and used for other public purposes, he shall state by whom or how it is held.

DUTIES OF COUNTY AUDITORS.

Sec. 29. The County Auditors of each county shall as soon as practicable, after the first day of May one thousand eight hundred and sixty and every second year thereafter, make out and deliver to the Assessor of each township, incorporated town, ward or city, in his county, an abstract from the books in his office, containing a description of each tract and lot of real property situate within such township, incorporated town ward or city, with the name of the owner thereof if known and the number of acres or quantity of land contained therein, and the same shall appear on his books; and also a map of each township and town within such district with such plat books as may be necessary to enable the Assessor to make a correct plat of each section, survey and tract in his district.

County Auditor
to furnish ab-
stracts.

Sec. 30. Each County Auditor shall add to the value as returned by the Assessor, of all personal property and of all moneys, credits, joint stock companies or otherwise which the owner or other person in behalf of the owner, whose duty it is made by this Act to list the same, has refused or neglected to list, or to the value of which such persons shall have refused or neglected to swear or affirm when required so to do, in obedience to the provisions of this Act, fifty per centum on the value so returned by the Assessor; and in all cases where the party, on demand, refuse to swear to any part of the return, the Assessor shall return "refused to swear as to the whole amount."

County Auditor
to add to valuation
in certain ca-
ses

Sec. 31. If any person required to list property for taxation, shall have been prevented by sickness or absence, from giving to the Assessors such statement, such person or his agent, having charge of such property may at any time before the assessment of taxes thereon by the County Auditor, make out and deliver to the County Auditor a statement of the same as required by this Act, and the County Auditor shall, in such case, make an entry thereof in the return for the proper township, and correct the corresponding item or items in the return made by the Assessor, as the case may require; but no such statement shall be received by the County Auditor from any person who shall have refused or neglected to make oath to his statement, when required by the Assessor, agreeably to the provisions of the twenty-third section of this Act, nor from

Persons prevent-
ed by sickness or
absence, may
make statement

When statement
shall not be re-
ceived

any person unless he shall make and file with the County Auditor an affidavit that the person required by this Act to list the same, was absent from his township, without design to avoid the listing of his property, or was prevented by sickness from giving to the Assessor the required statement, when called on for that purpose. If from a careful examination of the returns made by the Assessors, the County Auditor shall discover that any tract of land or town lot, or part of either, in his county, shall have been omitted in the returns of such Assessors he shall add the same to his list of real property, with the name of the owner, and shall forthwith notify the Assessor in whose returns such omission occurred thereof, who shall forthwith proceed to ascertain and return to the County Auditor the value of the tract or lot, or part thereof; or in case of the inability or neglect of the Assessor, the Auditor shall ascertain the value of such tract or lot, or parcel thereof, and add the same to the list of real property.

SEC. 32. The County Auditor, if he shall have reason to believe, or be informed that any person has given to the Assessor a false statement of the personal property, moneys or credits, investments in bonds, stocks, joint stock companies or otherwise, or that the Assessor has not returned the full amount required to be listed in his ward or township, or has omitted or made an erroneous return of any property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, which are by law subject to taxation, shall proceed at any time before the final settlement with the County Treasurer, to correct the return of the Assessor, and to charge such persons on the duplicate with the proper amount of taxes; to enable him to do which, he is hereby authorized and empowered to issue compulsory process and require the attendance of any person or persons whom he may suppose to have a knowledge of the articles, or value of the personal property, moneys or credits, investments in bonds, stocks, joint stock companies, or otherwise, and examine such person or persons, on oath or affirmation, in relation to such statement or return, and it shall be the duty of the Auditor in all such cases to notify every such person, before making the entry on the duplicate, that he may have an opportunity of showing that his statement or return of the Assessor was correct; and the County Auditor shall, in all such cases, file in his office a statement of the facts or evidence upon which he made such correction; but he shall, in no case reduce the amount returned by the Assessor, without the written assent of the Auditor of State, given on a statement of facts submitted by the County Auditor. That in all such cases in which any person shall make a false statement of the amount of property for taxation, to evade the payment of taxes, in whole or in part, the person making such false statement, shall be liable for and pay all costs and expenses that may be incurred under the provisions of this Act, and the same fees and costs shall be

allowed and paid as is now or may be allowed by law, for similar services, and if not paid may be collected before any Justice of the Peace of the proper county by suit in the name of the County Commissioners, but in all cases under this Act, where the statement shall be found correct, and no intention to evade the payment of taxes, the costs and expenses incurred under this Act, shall be paid out of the County Treasury of the proper county, on the order of the County Auditor.

May correct errors

SEC. 33. Each County Auditor shall, from time to time, correct any errors which he may discover in the name of the owner, in the valuation, description or quantity of any tract or lot contained in the list of real property in his county; but in no case shall he make any deduction from the valuation of any tract or lot of real property, except such as shall have been ordered, either by the State Board or by the County Board of Equalization, in conformity with the provisions of this Act, or upon the written order of the Auditor of State; which written order shall only be made upon a statement of facts submitted to the Auditor of State in writing.

May correct valuation of real estate

SEC. 34. Each County Auditor shall correct the valuation of any parcel of real property, on which any new structure of over one hundred dollars in value may have been erected, or on which any structure of the like value shall have been destroyed, agreeably to the return thereof made in accordance with the provisions of this Act by the Assessor, and assess the taxes upon such corrected valuation.

County Auditor to make returns of taxable property to State Auditor

SEC. 35. Each County Auditor shall make out and transmit to the Auditor of State, before the first day of October annually, a statement of the aggregate value of the taxable property in his county, and of the total amount of taxes for all purposes assessed thereon for that year and he shall make out and transmit by mail to the Auditor of State, on or before the first day of November in every year, a complete abstract of the duplicate of his county; he shall also, at the same time, make out and transmit to the Auditor of State an abstract of the number and value of each of the enumerated articles, the value of merchants' and manufacturers' stock, and the value of all other personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, and the value of all other articles of personal property as returned by the Township Assessors, or as fixed by the County Board of Equalization said abstracts shall be made out in such form as the Auditor of State shall prescribe, and shall also make out and transmit to the Auditor of State, before the first Monday of November, one thousand eight hundred and sixty, and every second year thereafter, a complete copy of the grand list of real property of each county as it shall stand upon the duplicate of that year.

County Treasurer may apply to

SEC. 36. If the County Treasurer shall be unable to collect, by distress, or otherwise, the taxes which have been or

hereafter shall be assessed upon any person or corporation, or any executor, administrator, guardian receiver, accounting officer, agent or factor, such Treasurer shall apply to the Clerk of the District Court in his county, at any time after his annual settlement with the County Auditor, and said Clerk shall cause a notice to be served upon such person, corporation, executor, administrator, guardian, receiver, accounting officer, agent or factor, requiring him forthwith to show cause why he should not pay such taxes ; and if he shall fail to show a sufficient cause, said Court, at the term to which said notice is returnable, shall enter a rule against him for the payment of such taxes, and the cost of such proceeding, which rule shall have the same force and effect as a judgment at law, and be enforced by attachment or execution, of such process as may be directed by the Court.

Clerk of Court when unable to collect by distress

COUNTY BOARDS FOR THE EQUALIZATION OF REAL PROPERTY.

Sec. 37. The County Auditor and the County Commissioners, or a majority of them shall form a County Board for the Equalization of the real property of their county. They shall meet on the first Tuesday in September one thousand eight hundred and sixty, and annually thereafter, at the Auditor's office, in their several counties, when the County Auditor shall lay before them the returns of the real property made by the several Assessors of such county, with the additions he shall have made thereto, and having each taken an oath fairly and impartially to equalize the value of the real estate of such county, agreeably to the provisions of this Act, they shall immediately proceed to equalize such valuation, so that each tract or lot shall be entered on the tax list at its true value ; and for this purpose they shall observe the following rules :

County Board of Equalisation—their duties

First—They shall raise the valuation of such tracts and lots of real property as, in their opinion, have been returned below their true value, to such price or sum as they may believe to be the true value thereof, agreeably to the rules prescribed by this Act for the valuation thereof.

Rules for equalising

Second—They shall reduce the valuation of such tracts and lots as, in their opinion, have been returned above their true value, as compared with the average valuation of real property of such county, having due regard to the relative situation, quality of soil, improvements, natural and artificial advantages possessed by each tract and lot.

Third—They shall not reduce the aggregate value of the real property of the county below the aggregate value thereof as returned by the Assessors, with the additions made thereto, by the Auditor, as hereinbefore required ; the County Auditor shall keep an accurate journal or record of the proceedings and orders of said Board.

Sec. 38. Each County Auditor shall, on or before the first Monday of November, one thousand eight hundred and sixty,

County Auditor to make out and

transmits to ab-
stract of real
property to State
Auditor—what to
set forth

and every second year thereafter, make out and transmit to the Auditor of State an abstract of the real property of each township in his county, in which he shall set forth:—

First—The number of acres, exclusive of town lots, returned by the several Assessors in his county, with such additions as shall have been made thereto.

Second—The aggregate value of all such real property, other than town lots, as returned by the several Assessors of his county, inclusive of such additions as shall have been made thereto, under the provisions of this Act.

Third—The aggregate value of the real property in each town in his county, as returned by the several Assessors, with such additions as shall have been made thereto.

STATE BOARD OF EQUALIZATION.

State Board of
Equalization—
duties

SEC. 39. The Governor, Secretary of State, State Auditor, State Treasurer, and Attorney General shall constitute and be a State Board of Equalization, said Board shall meet at the Capital of the State, on the first Monday of November in the year one thousand eight hundred and sixty, and every two years thereafter, to Equalize the value of real property among the several counties in this State, in the manner hereinafter prescribed:

Rules for equal-
izing

First—They shall add to the aggregate value of the real property of every county which they shall believe to be valued below its true value in money, such per centum, in each case, as will raise the same to its true value in money.

Second—They shall deduct from the aggregate valuation of the real property of every county, which they shall believe to be valued above its true value in money, such per centum, in each case, as will reduce the sum to its true value in money.

Third—If they shall believe that right and justice require the valuation of the real property of any town or towns in any county, or of the real property of such county not in towns, to be raised, or to be reduced, without raising or reducing the other real property of such county, or without raising or reducing it in the same ratio, they may, in every such case, add to or take from the valuation of any one or more of such towns or of property, not in towns, such per centum as they shall believe will raise or reduce the same to its true value in money.

Fourth—They shall not reduce the aggregate value of all the property of the State, as returned by the County Auditor, more than one per cent on the whole valuation thereof.

Fifth—Said Board shall keep a full record of their proceedings and orders.

DUTIES OF STATE AUDITORS.

SEC. 40. When the State Board of Equalization shall have completed their Equalization of real property among the several counties, the Auditor of State shall transmit to each Coun-

Auditor of State
to transmit state-

ty Auditor, a statement of the per centum to be added to, or deducted from the valuation of real property of his county, specifying the per centum added to, or deducted from the valuation of the real property of each of the several towns, and of the real property not in towns, in case an equal per centum shall not have been added to or deducted from each; and the County Auditor shall forthwith proceed to add to, or deduct from, each tract or lot of real property in his county, the required per centum on the valuation thereof, as it stands, after the same shall have been equalized by the County Board of Equalization; adding, moreover, or deducting, in each case any fractional sum of less than fifty cents, so that the value of any separate tract or lot, shall contain no fraction of a dollar.

The Auditor of State shall, on or before the fifteenth day of July, annually, give notice to each County Auditor, of the rates per centum required by the State Legislature to be levied for the payment of the principal and interest of the public debt, for the support of common schools, for defraying the expenses of the State, and for such other purposes as shall be prescribed by law; which rates or per centum shall be levied by the County Auditor on the taxable property of each county on the duplicate, and shall be entered in one column, and denominated State taxes.

ANNUAL COUNTY BOARD OF EQUALIZATION.

Sec. 41. The several County Auditors shall lay before said Boards of Equalization, the valuation of the several tracts and lots of real property in their county, as the same were entered in the duplicate of the preceding year, or as fixed by the State Board of Equalization, and of those returned by the Assessors of the several townships, for the current year, with such maps, returns, lists and abstracts, as are in their offices; and each Board shall keep a regular journal of its proceedings, which shall be deposited with the Auditor of the county, and the County Auditor shall add to or deduct from the value of any tract or lot of real property, or of any district, township or town, such sum or per cent. as shall have been ordered by the Board of Equalization; and said Board shall, also, at the same time, hear complaints, and equalize the assessment of all personal property, moneys and credits, new entries, and new structures, returned for the current year by the Township Assessors; and said Board shall have power to add to or deduct from the valuation of the personal property, or moneys, or credits of any person returned by the Assessors, or which may have been omitted by him, or to add other items, upon such evidence as shall be satisfactory to said Board, whether said return be made upon oath of such person or upon the valuation of the Assessor; but when any addition shall be ordered to be made to any list returned under oath, a statement of the facts upon which such addition was made, shall be entered

on the journal of the Board ; and when any reduction shall be ordered to be made in the amount of personal property or moneys and credits of any person, whether such return be made by such person or by the Assessor, a statement of the facts on which such reduction was made, shall be entered on the journal of the Board.

DUTY OF COUNTY AUDITORS AS TO MAKING TAX LISTS, AND DUPLICATES, AND ASSESSING TAXES.

SEC. 42. Each County Auditor shall make out, in a book prepared for that purpose, in such manner as the State Auditor shall prescribe, a complete list or schedule of all the taxable property in his county, and the value thereof, as equalized, arranged in the form following :

Real estate, how described in Auditor's tax duplicate

Each separate tract of real property in each township of his county, other than town property, shall be contained in a line or lines opposite the name of the owner or owners, arranged in numerical or alphabetical order.

Each separate lot or tract of real estate, in each town, shall be set down in a line or lines opposite the name of the owner or owners, arranged in numerical or alphabetical order.

Personal property, how arranged in Auditor's book

The value of personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, of each person, company or corporation, within each township shall be set down in a column opposite the name of the owner, person or corporation in whose name the same is listed. The names of persons in each township, who are not residents of any incorporated town, shall be set down in alphabetical order in one list, and the names of persons who are residents of any incorporated town, shall be entered in another list, in alphabetical order.

County Auditor to determine the sum to be levied

SEC. 43. Each County Auditor, after receiving from the Auditor of State, and such other officers and authorities as shall be legally empowered to determine the rates or amount of taxes to be levied for the various purposes authorized by law, statements of the rates and sums to be levied, for the current year, shall forthwith proceed to determine the sums to be levied upon each tract or lot of real property, adding the taxes of any previous year that may have been omitted, and upon the amount of personal property, moneys and credits, listed in his county, and in the name of each person, company or corporation, which shall be assessed equally on all real and personal property subject to such taxes, and set down in one or more columns, in such manner and form as the Auditor of State shall prescribe ; and in all cases where the whole amount of taxes upon the personal property, moneys and credits of any person shall not amount to ten cents, the Auditor shall not enter the same upon the duplicate, if such person have no other taxable property.

SEC. 44. Any Assessor, who shall deem it necessary, to

enable him to complete within the time prescribed by this Act the listing and valuation of the property, moneys and credits of his district, township or ward, may, with the approbation of the County Auditor, appoint some well qualified citizen of his county or township, to act as an assistant, and assign to him such portion of his district or township as he shall think proper; and each assistant, so appointed, shall, within the division of such district or township assigned him, under the direction of the Assessor, after giving bond and taking an oath or affirmation as prescribed in this Act, perform all the duties enjoined upon, vested in, or imposed upon Assessors by the provisions of this Act.

Sec. 45. The Commissioners of each county shall, at their September sessions, annually, determine on the amount to be raised for ordinary county purposes, for the support of the poor, and for interest and principal on the county debt. The Commissioners however, shall set forth upon the record of proceedings specifically the amount to be raised for each of the above described purposes. The County Auditor shall carefully ascertain the net amount collected for each purpose under said levy; and it shall not be lawful to use any specific fund for any other purpose than the one for which the same was specifically levied, until the purpose for which such tax was levied shall have been accomplished.

Sec. 46. The town or city clerks of the several townships and cities, shall on or before the first day of September, annually transmit to the County Auditor the amount to be raised according to law in such township or city for that year. The levy for said purposes shall be specified, and so entered upon the record of the proceedings of said Supervisors, and certified to the County Auditor, who shall levy the same on the duplicate, and when settlement shall be made with the County Treasurer he shall carefully ascertain the net amount collected for each purpose, and such specific fund shall not be used for any other purpose than the one for which the same was specifically levied.

Sec. 47. The lien of the State for the taxes levied for all purposes in each year, shall attach to all property subject to such taxes, on the first day of August, annually, and shall continue until such taxes, with any penalty which shall accrue thereon, shall be paid; and all personal property subject to taxation shall be liable to be seized and sold for taxes levied thereon, and the personal property of any deceased person shall be liable, in the hands of any executor or administrator, for any tax due on the same by any testator or intestate.

Sec. 48. The delinquent list shall be recorded by the County Auditor immediately after his annual settlement with the County Treasurer, an abstract of which, in such form as the Auditor of State shall prescribe, shall be sent to his office with the settlement sheet of the County Treasurer; and no

Assessor may select an assistant

Commissioners to determine amt't to be raised for County purposes

Town or city clerks to transmit to Auditor amt't to be raised

State taxes a lien upon all property taxed

Taxes returned delinquent—penalty thereon

taxes returned delinquent shall be paid into the State Treasury except by the County Treasurer; and in making out the duplicates of each year, all tracts of land and lots returned delinquent or forfeited to the State shall be again entered on the duplicate, and the taxes on such tract or lot, including the taxes of the current year, shall be charged thereon, with thirty per cent. penalty on the amount charged on the duplicate of the preceding year.

Auditor of State
to prepare forms
for County Audi-
tors

Sec. 49. The Auditor of State shall, from time to time, prepare and transmit to the several County Auditors, all such forms and instructions as he shall deem necessary to carry into effect the provisions of this Act, and with the advice of the Attorney General he shall decide all questions which may arise as to the true construction of this Act, or in relation to any tax levied, or proceeding under the same, subject however, in all cases, to an appeal to the Supreme Court.

County Auditors
to make out
forms for Asses-
sors.

Sec. 50. County Auditors shall before the fifteenth of May, annually, make out the blank forms and instructions for the Township Assessors, and forward them to the Township Clerks; and the Auditors of counties, and Assessors of townships and wards, shall, in all respects, except as hereinbefore provided, be governed by the rules and regulations contained in the several Acts prescribing their duties.

Penalties for neg-
lect or refusal to
perform duties of
Auditor or Asses-
sor.

Sec. 51. Every County Auditor, and every District and Township Assessor, who shall, in any case, refuse or knowingly neglect to perform any duty enjoined on him by this Act, or who shall consent to, or connive at, any evasion of its provisions whereby any proceeding required by this Act shall be prevented or hindered, or whereby any property required to be listed for taxation shall be unlawfully exempted, or the valuation thereof be entered on the tax list at less than its true value, shall, for every such neglect, refusal, consent or connivance, forfeit and pay to the State not less than two hundred nor more than one thousand dollars, at the discretion of the court, to be recovered before any court of record in the State.

Costs of suit
against Treasurer
or Auditor
paid by county

Sec. 52. That whenever a civil action has been commenced or may hereafter be commenced against any person holding the office of County Treasurer, or County Auditor, or other county office, for performing or attempting to perform, any duty authorized or directed by any statute or statutes of this State for the collection of the public revenue, such Treasurer, Auditor, or other officer shall be allowed and paid out of the County Treasury reasonable fees of counsel and other expenses for defending such action or suit and the amount of any damages and costs adjudged against him, which said fees, expenses, damages and costs shall be apportioned ratably by the County Auditor, among all the parties entitled to share the revenue so collected and by the said Auditor shall be deducted from the shares, or portions of revenue at any time payable to each, in-

cluding as one of the said parties the State itself, as well as the counties, townships, cities, villages and school districts, and organizations, entitled as aforesaid.

SEC. 53. No person shall be required to list for taxation any certificate of the capital stock of any company the capital stock of which is taxed in the name of said company.— Further profit
Personal property of every description, and credits, shall be ^{don for listing} assessed in the name of the person who was the owner thereof ^{of personal property} on the day next preceding the second Monday of June in the year in which such assessment shall be made. If any person shall, for the purpose of avoiding the listing or the payment of taxes on any property subject to taxation, sell, give away, or otherwise dispose of any such property under or subject to any agreement expressed or implied, or any understanding with the purchaser, donee or recipient thereof, that the same is to be re-conveyed, restored or delivered to the person so disposing of such property, he shall forfeit and pay for the use of the county double the amount of tax chargeable on such property for the current year.

BANKS AND BANKING COMPANIES.

SEC. 54. It shall be the duty of the President and Cashier of every bank or banking company that shall have been or may hereafter be, incorporated by the laws of this State, and having the right to issue bills, for circulation as money, to make ^{Statement to be} out and return under oath in the manner hereinafter directed, ^{made by banks-} during the month of June, annually, a written statement containing,

First—The average amount of notes and bills discounted, or purchased by such bank or banking company, which amount shall include all the loans or discounts of such bank or banking company, whether originally made or renewed during the year aforesaid, or at any time previously; whether made on bills of ^{What it shall} exchange, notes, bonds, mortgages, or any other evidence of ^{contain} indebtedness, (at their actual value in money,) whether previous to, during, or after the period aforesaid; and on which such bank or banking company has at any time, reserved or received or is entitled to receive, any profit, or other consideration whatever, either in the shape of interest, discount, exchange or otherwise.

Second—The average amount of all moneys, effects, or dues of every description, belonging to such bank or banking company loaned, invested or otherwise used or employed with a view to profit, or upon which such bank or banking company receives, or is entitled to receive interest; *Provided however*, That the average amount of the specie funds of every such bank kept on hand unemployed, except with a view of redeeming its circulation and meeting its accruing liabilities to depositors, and also the average amount of the balances due from banks of other States upon which no interest, profit, or

consideration is reserved or received, shall be excluded in the above estimates of the taxable property of each bank required to be made and returned as aforesaid.

Sec. 55. To ascertain the amount of notes and bills discounted and purchased, and all other moneys, effects or dues of every description belonging to such bank or banking company, loaned, invested or otherwise used or employed, with a view to profit, or upon which such bank or banking company receives or is entitled to receive interest, to be returned as aforesaid, there shall be taken as a criterion, the average amount of the aforesaid items for each month during the year next previous to the time of making such statement, if so long such bank or banking company shall have been engaged in business, and if not, then during such time as such bank or banking company shall have been engaged in business; and the average shall be made by adding together the amount so found belonging to such bank or banking company in each month so engaged in business, and dividing the same by the number of months so added together.

Sec. 56. Every person who shall have money employed in the business of dealing in coin, notes, or bills of exchange, or in the business of dealing in, or buying, or having any kind of bills of exchange, checks, drafts, bank notes, promissory notes, bonds or other writing obligatory, or stocks of any kind, or description whatsoever, shall be held to be a banker, broker, or stock jobber; and in making out their statement for taxation as required by the sixty-first Section of this Act shall include in his statement the average value estimated as provided in the fifty-fifth and fifty-sixth Sections of this Act, of all moneys, notes, bills of exchange, bonds, stocks or other property appertaining to his business as a banker, broker or stock jobber, which he shall have had from time to time in his possession, or under his control; during the next year previous to the time of making such statement, if so long he shall have been engaged in such business, and if not, then during the time he shall have been so engaged.

Sec. 57. The President and Cashier of every bank organized under any law of this State, shall, during the month of June in each and every year, make the written statement required by the fifty-fifth and fifty-sixth Sections of this Act, to the Auditor of State. In case the President and Cashier refuse or omit to make such statement, the Auditor of State shall ascertain the amount so required to be returned by the President and Cashier, from the last quarterly returns made by such bank to his office, to which he shall add fifty per cent. The Auditor of State shall proceed to assess thereupon the amount of taxes for the various purposes assessed upon property in the locality where the said bank had its office, of which assessment the Auditor shall give notice to the President and

Amount of notes
and bills dis-
counted, how as-
certained

Who are to be
held as bankers,
brokers, or stock
jobbers

President and
Cashier when to
report, and duty
of Auditor
on their failure to
do so

Cashier of any such bank. On the twentieth day of January in each year, it shall be the duty of the Auditor to draw in favor of the Treasurer of State, upon each and every such banking company, for the amount of taxes so assessed, which draft it shall be the duty of the said President and Cashier to pay forthwith into the State Treasury.

Sec. 58. In default of any such President and Cashier to pay the amount of the said draft to the Treasurer of State, at his office, on or before the thirty-first day of January in any year, the Treasurer of State shall immediately notify the Attorney General thereof, who shall thereupon proceed, in the Supreme Court of the State, against the said President and Cashier, by mandamus, to compel the payment of the said taxes; and it shall be the duty of the said Court to allow the said writ. The Attorney General may also, at his option, commence a civil action against the President and Directors of said company, in the District Court of the Second Judicial District, in the name of the State, for the amount of such taxes.

Proceedings
case of default to
pay taxes

Sec. 59. All taxes so paid to, or collected by, the State Treasurer, shall be distributed by the Auditor of State in the proportions to which the several counties, townships, and other local organizations are entitled.

Taxes collected
to be distributed
by State Auditor

Sec. 60. All other banks or banking companies that shall have been, or may hereafter be, incorporated by the laws of this State, and having the right to issue bills to circulate as money, and all such bankers and brokers as are described in the sixteenth Section of this Act, shall annually during the month of June make out and return to the Auditor of the county in which such bank or banking company may be situated, a statement, as provided in the fifty-fifth and fifty-sixth Sections of this Act.

Bankers or bank-
ing company
shall report

Sec. 61. It shall be the duty of the Auditors of the several counties in which one or more such banking companies, as are mentioned in the preceding Section, may be situated, upon receiving returns of their notes and bills discounted, and all other moneys, effects, or dues, as provided in the fifty-fifth and fifty-sixth Sections of this Act, to enter the same for taxation upon the grand duplicate of the proper county, and upon the city duplicate for city taxes, in cases where such city tax is not returned upon the grand duplicate, but is collected by city officers; which amount, so returned and entered, shall be taxed for the same purposes, and to the same extent, that personal property is now or may be taxed, in the place where such bank or banking company is situated; and such tax shall be collected and paid over in the same manner that taxes on other personal property are required by law to be collected and paid over.

Auditor shall en-
ter property of
banks for taxa-
tion

Sec. 62. Each Auditor of any county, within the limits of which any bank or banking company may be located, shall, in

Auditor may take testimony in certain cases
 case any President or Cashier of such bank or banking company as are mentioned in the preceding Section, refuse or neglect to make out and deliver to the Auditor the statement required in the fifty-fifth and fifty-sixth Sections of this Act, enter upon the duplicate of the proper county for taxation as aforesaid, as the amount of capital, fifty per cent. in addition to the amount of the capital stock of such bank or banking company: and in order to ascertain the average amount of notes and bills discounted or purchased, and all other moneys, effects or dues of every description belonging to such bank or banking company, loaned, invested or otherwise used or employed with a view to profit, or upon which such bank or banking company receives or is entitled to receive interest, such Auditor is authorized to take or procure to be taken the testimony of such of the officers, directors or stockholders of such banking company, or other persons known or supposed by him to be conversant with the affairs of such bank or banking company, as may enable him to ascertain the amount upon which such bank or banking company should be taxed, agreeably to the provisions of the fifty-fifth and fifty-sixth Sections of this Act; to which amount, when so ascertained, he shall add fifty per cent., which amount he shall then enter upon the duplicate for taxation, as prescribed by this Act; *Provided*, That in cases where city taxes are assessed and collected by city authorities, the taxes upon banks for city purposes shall be assessed and collected the same as city taxes.

Shall add 50 per cent. to ascertained amount

MISCELLANEOUS.

Liability of guardians, attorneys and life occupants for tax
 Sec. 63. Every person shall be liable to pay tax for the lands or town lots of which he or she may stand seized for life, by courtesy, in dower, or by a husband in right of his wife, or may have the care of as guardian, executor, or as agent or attorney, having funds of the principle in his or her hands.

Back taxes added on land not listed
 Sec 64. It is hereby made the duty of every person seized of or holding lands as mentioned in the first Section of this Act, to list the same for taxation with the County Auditor, on or before the third Monday of June next after the same shall be subject to taxation, and in case of neglecting to list the same as aforesaid, the County Auditor shall, when the same shall thereafter be listed, charge upon each tract so neglected to be listed, the taxes for each year the same shall have been omitted after becoming liable for taxation, together with twenty-five per centum penalty, and six per centum interest thereon, in addition to the taxes for the current year.

Agents and attorneys may be exempt
 Sec. 65. It shall be the duty of each and every person holding lands as aforesaid, to pay the tax which may be assessed thereon each and every year: *Provided*, That agents and attorneys shall not thus be obliged to pay such taxes, unless

sufficient moneys of their principles be in their hands to pay the same.

SEC. 66. Every person holding lands as guardian as aforesaid, and neglecting or refusing to list or to pay the taxes on the same in manner aforesaid, shall be liable, in an action to his or her ward or wards, for any damage his or her ward or wards may have sustained by such neglect or refusal. Guardians liable to their wards

SEC. 67. Every person so being seized or having the care of lands as aforesaid as executor, and who shall neglect or refuse either to list or pay the taxes on the same in manner aforesaid, shall be liable in a civil action, to the devisee or devisees of the person whose executor he is, for any damage occasioned by such neglect. Executors liable to devisee

SEC. 68. Every person having the care of land as agent or attorney as aforesaid, such agent or attorney having funds of the principal in his hands, neglecting or refusing either to list or pay the taxes on such land, shall be liable in an action to his principal for any damage such principal may have sustained by such neglect or refusal. Agents and attorneys liable to principal

SEC. 69. Every attorney, agent, guardian or executor, seized or having the care of lands as aforesaid, who shall be put to any trouble or expense in listing or paying the taxes on such lands, or who has to advance his own money for listing or paying the taxes on such lands, shall be allowed a reasonable compensation for the time spent the expenses incurred and money advanced, as aforesaid, which shall be deemed in all courts a first charge against the person for whose benefit the same shall have been advanced, and the same shall be preferred to all other debts or claims, and be a lien on the estate, both real and personal, of the person for whose benefit the same shall have been advanced. Attorneys agents-guardians and executors entitled to compensation

SEC. 70. If any person who shall be seized of lands as tenant by courtesy, or in dower, or who shall be seized of lands for life, or in right of his wife, shall neglect to pay the taxes thereon so long that such land shall be sold for the payment of the taxes, and shall not within one year after such sale redeem the same according to law, such person shall forfeit to the person or persons next entitled to such lands in remainder or reversion, all the estate which he or she so neglecting as aforesaid, may have in said lands, and the remainderman or reversioner may redeem said lands in the same manner that other lands may be redeemed after having been sold for taxes; and, moreover, the person so neglecting as aforesaid, shall be liable in a civil action, to the person next entitled to the estate, for all damages such person may have sustained by such neglect. Persons holding lands as tenants by courtesy or in dower

SEC. 71. In all cases where any tract of land may be owned by two or more persons, as joint tenants, copartners, or tenants in common, and one or more of the proprietors shall have paid, or may hereafter pay the tax, or tax interest paid on portion-

and penalty, charged or chargeable on his or their proportion or proportions of such tract, and one or more of the remaining proprietors shall have failed or may hereafter fail to pay his or their proportion of the tax, or tax interest and penalty charged or chargeable on said land which has, or shall be made between them, the tax or tax interest and penalty, paid as aforesaid, shall be deemed to have been paid on the proportion or proportions of said tract, set off to the proprietor or proprietors who paid his or their proportion of said tax or tax interest and penalty; and the proprietor or proprietors, so paying the tax, or tax interest and penalty, as aforesaid, shall hold the proportion or proportions of such tract, set off to him or them as aforesaid, free from the residue of the tax, or tax interest and penalty, charged on said tract before partition; and the proprietor or proprietors of said tract, set off to the proprietor or proprietors who shall not have paid his or her proportions of said tax, or tax interest and penalty, shall be charged with, and held bound for, the portion of said tax, or tax interest and penalty, remaining unpaid, in the same manner as if said partition had been made before said tax, or tax interest and penalty had been assessed, and said proportion or proportions of said tract, originally listed for taxation, in the name or names of said delinquent proprietors; and whenever any lands so held by tenants in common, shall be sold upon proceedings in partition, or shall be taken by the election of any of the parties to such proceedings, or when any real estate shall be sold at judicial sale, or by administrators, executors, guardians or trustees, the court shall order the taxes, penalties and interest against such lands, to be discharged out of the proceeds of such sale or election.

School and government lands subject to tax after sale

SEC. 72. All tracts of land set apart for school or ministerial purposes, and sold by and under authority of law, and all lands which shall be hereafter sold by the United States, shall be subject to taxation as other lands in this State, immediately after such sale.

Rate per cent. of taxation for State town and county purposes

SEC. 73. Hereafter there shall be levied annually on each dollar of taxable property in this State, (other than such as by law is otherwise taxed,) as valued and entered on the grand list of taxable property, for the several purposes in this Act enumerated, taxes at the rates hereinafter specified, namely: All county expenses of each of the several counties, other than for roads and bridges; and the payment of the interest and principal of the debts of the county, such rate as the commissioners of such county shall determine to be necessary, not exceeding the following rates, namely: On any amount of such taxable property in such county, a rate of tax not exceeding three mills on the dollar.

There shall be levied for township purposes on the taxable property in the township as entered, and valued on the grand list, such sum as the Town Clerk shall certify to the County

Auditor has been voted by such town not exceeding three mills on the dollar; *Provided*, The aforesaid limitation shall not be construed as prohibiting assessments on property adjacent to local improvements made in any city or incorporated town or village for the purpose of paying the cost thereof and the damages occasioned thereby; *And Provided, further*, That nothing in this Section shall be construed to prevent the County Commissioners, Township Supervisors, or corporate authorities of any city, town, or village from levying any tax which by any special law they shall be authorized to levy.

SEC. 74. It shall be unlawful for the corporate authorities of any county, township, city, town, or village, unless specially and expressly authorized by law to contract any debt, or incur any pecuniary liability for the payment of either the principal or interest of which during the then current year or any subsequent year, it will be necessary to levy on the taxable property of such county, township, city, town or village, a higher rate of tax than the maximum rate prescribed by this Act.

Any higher rate shall be held unlawful

SEC. 75. Every contract made in contravention of the provisions of the foregoing Section, shall be utterly null and void in regard to any obligation thereby imposed on the corporation on behalf of which such contract purports to have been made; but every commissioner, officer, agent, supervisor or member of any municipal corporation that shall have made or participated in making, or authorized the making of any such contract shall be held individually liable for its performance; and every commissioner, supervisor, director, member of any city, town or village council, or other officer or agent of any such municipal corporation who shall have been present when any such unlawful contract was made, or authorized to be made, shall be deemed to have made, or to have participated in making, or to have authorized the making the same, as the case may be, unless he shall, if present, have dissented therefrom, and shall have entered, or caused to be entered, such dissent on the records of such municipal corporation, or of its councils, supervisors or other officers or agents.

Contracts made contrary to provisions of this Act null

SEC. 76. Whenever a greater amount of tax shall be necessary in any county, than the foregoing rates will respectively afford, for the payment of any debt already contracted for county purpose, the Commissioners may add to the rate of taxation of such county, not exceeding fifty per centum; which additional tax shall be exclusively appropriated to the purpose for which it was raised.

Tax may be increased for specific purposes

SEC. 77. The Commissioners of any county that has a floating debt in county orders, (and the amount authorized by the present existing laws, to be levied for county purposes be insufficient to defray the expenses of such county and pay the interest on their debt,) may, if they deem it just and right,

Tax may be levied to pay interest

levy a sufficient amount to pay the interest on their debt; which tax, when collected, shall be applied to paying the interest on the county debt, and no other purpose.

NON-RESIDENT'S PERSONAL TAX.

Personal property tax of non-residents.

SEC. 78. Hereafter it shall be the duty of the several County Treasurers in this State, in making returns of their delinquent list of personal property, to the Auditor of any county in the State to note on the margin of said return, the county in this State to which any such delinquent tax-payer may have removed to, or reside in, with the date of his removal, if he shall be able to ascertain such fact.

County Treasurer how to proceed against non-resident

SEC. 79. It shall be the duty of the several County Treasurers in this State, immediately after their settlement with their County Auditor, to make out and forward to the County Treasurer of any county in this State, to which any such delinquent tax-payer may have removed to, or reside in, a statement or account of taxes so assessed and not paid, which statement or account shall specify the value of property on which said taxes were levied, and the amount of taxes levied thereon, to which he shall add an amount equal to the sum of twenty-five per centum on the tax so levied, if said delinquent tax-payer shall have left the county in which said taxes were levied after the time required by law for the County Auditor to deliver the tax duplicate to the County Treasurer; but if he shall have left the county previous to the time required by law for the delivery of said tax duplicate to the County Treasurer, then the said County Treasurer shall not add the twenty-five per centum.

Fees for collecting non-resident tax

SEC. 80. It is hereby made the duty of the several County Treasurers of this State, immediately on the receipt of any such statement or account, to proceed and collect the same of the person so charged with said taxes and per centum, for which services he shall be allowed the same fees that County Treasurers are now allowed by law for collecting delinquent taxes, by process, to be collected of the person against whom said taxes are charged.

Power of Treasurer and duties in such cases

SEC. 81. For the collection of all taxes, interest, penalty and costs mentioned in this Act, the several County Treasurers of this State shall have the same powers that are now or may hereafter be given by any law of this State for the collection of taxes; and all taxes collected pursuant to the provisions of this Act, by any County Treasurer of this State, shall be by him remitted, in the safest and most convenient way, to the Treasurer of the county to which said taxes belong; and at the same time he shall forward a statement to the County Auditor of said county, stating the amount collected and of whom; and in case he shall be unable, from any cause whatever, to collect the same, then, and in that case he shall return the original statement or account to the

County Auditor of the county from which it was sent, together with the cause or causes why said taxes could not be collected, certifying in his official capacity to the same.

Sec. 82. It shall be the duty of the several County Commissioners in this State annually, at their September Session, to cause the delinquent list of personal property to be publicly read on the second day of said Session; and said Commissioners may at any time direct their County Treasurer to proceed to collect, in the manner prescribed in this Act, any delinquent taxes due their county.

Delinquent list of personal property to be read

Sec. 83. If such delinquent tax payer should not be a resident of this State, and have property, moneys, or credits due, or to become due in this State, it shall be the duty of the Treasurer of the county where such property may be, or in which such tax was assessed, to proceed to collect the same by distress, attachment or other process of law.

Delinquent tax may be collected by distress

Sec. 84. All taxes collected under the provisions of this Act, shall be distributed by the County Auditors in the same manner that other delinquent taxes are now required by law to be distributed.

Taxes collected how distributed

REDEMPTION OF LAND SOLD AT DELINQUENT SALE.

Sec. 85. All lands and town lots which may hereafter be sold for taxes at delinquent sale under the laws of this State, may be redeemed at any time within two years from and after the sale thereof; and all lands belonging to minors, femme covert, insane persons, or persons in captivity, and which may hereafter be sold for taxes, may be redeemed at any time within two years from and after the expiration of such disability, and all Assessors authorized to be elected or appointed or already appointed or elected by an incorporated town, by any city or town council or ward, shall in all respects be governed by the provisions of this Act, and shall list and assess all property in their respective towns, wards, or cities, at the times and in the manner provided by this Act, and shall before proceeding to assess any property file their bond with the same security and of the like conditions with the County Auditor of the proper county as required by the twenty-fourth Section of this Act of Town Assessors, and shall make their return to the County Auditor of the proper county in the same manner and at the same time as Township Assessors are required to do by the provisions of this Act, and such Assessors shall in all respects be subject to the provisions and penalties of this Act. And property and real estate situated in any incorporated town, ward, or city shall be assessed, equalized, and taxed, and such tax collected in the same manner as the tax upon the property and real estate in townships.

Lands may be redeemed within two years

Sec. 86. All applications for the redemption of lands or town lots sold for taxes shall be made to the County Auditor

Applications for redemption made

to County Auditor.

of the county in which such lands or town lots are situated.

Money for redemption may be deposited with County Treasurer.

Sec. 87. Any person desiring to redeem any land or town lot hereafter sold for taxes by any County Auditor or County Treasurer or other officers, under or by virtue of any law for such redemption, may deposit with the County Treasurer, upon the certificate of the County Auditor, particularly describing such land or town lot and specifying the same, an amount of money equal to that for which such land or town lot was sold, and the taxes subsequently paid thereon by such purchaser or those claiming under him, together with interest and twenty per centum penalty on the whole amount paid and the expense incurred.

Copartners, joint tenants, tenants in common, may redeem portions of land.

Sec. 88. When any joint tenants, tenants in common or co-partners, shall be entitled to redeem any land or town lot sold for taxes, and any person so entitled, shall refuse or neglect to join in the application for the certificate of redemption, or from any cause cannot be joined in such application, the Auditor may entertain the application of any one of such persons, or so many as shall join therein, and may make a certificate for the redemption of such proportion of said land or lot, as the person or persons making such application shall be entitled to redeem upon the presentation of any such certificate of the County Auditor to the County Treasurer for the redemption of any land or town lot sold for taxes, and upon the payment of the money into the County Treasury as aforesaid, the County Treasurer shall give the person or persons making such payment, duplicate receipts therefor, describing the property or land or town lot as the same is described in or upon the certificate of the Auditor as aforesaid, one of which receipts shall be registered by the Treasurer and immediately filed with the County Auditor, by the person or persons or party receiving the same; and thereupon the Auditor shall forthwith cancel the sale, and transfer the property, land or town lot to the proper person or persons or party; and such receipt when so filed shall operate as an extinguishment of all rights, either in law or equity, conferred in any way or manner by such sale.

And the Auditor shall publish a notice of such redemption in the same newspaper in which the advertisement of the sale had been published, for the term of three weeks, either in a weekly or daily paper, once in each week, at an expense not exceeding one dollar.

County Auditor to draw warrant on Treasurer.

Sec. 89. Upon the demand of the purchaser or his legal representative, and the surrender of the tax certificate, and upon the payment of the Auditor's fees, the County Auditor shall draw his warrant upon the County Treasurer in favor of such purchaser or his legal representative, for the amount of money so deposited as hereinbefore mentioned, with the said Treasurer, after deducting therefrom the Treasurer's fees for such services.

SEC. 90. In all cases where such deposit shall not be made within two years from the time of the sale of lands or town lots sold for delinquent taxes, or within six months from that of lots or lands forfeited to the State for non-payment of taxes, the Auditor shall at the request of the person presenting such certificate, note such fact upon the back of said certificate and sign his name thereto.

Auditor to sign certificate of deposit and redemption

When any tract or portion of land or town lot or part thereof is thus redeemed, or any deposit thus made, it shall be the duty of the Auditor of the county to note such redemption or deposit, the date thereof, and by whom made, on his record of tax sales, and sign his name officially thereto.

Auditor shall record such certificate

SEC. 91. In case any lasting and valuable improvements shall have been made by the purchaser at a sale for taxes, or by any person claiming under him, on any land or town lot, for which a certificate of redemption shall be made as aforesaid, the premises shall not be restored to the person obtaining such certificate, until he shall have paid or tendered to the adverse party the value of such improvements; and if the parties cannot agree on the value of such improvements, the same proceedings shall be had in relation thereto, as shall be prescribed in any law existing at the time of such proceedings, for the relief of occupying claimants of land; *Provided*, That no purchaser of any land or town lot sold for taxes, nor any person claiming under him, shall be entitled to any compensation for any improvements which he shall make on such land or town lot within two years from and after the sale thereof.

When improvements made by purchaser shall be paid for

SEC. 92. All unredeemed lands heretofore or hereafter sold for taxes, which shall remain unconveyed through a failure to give the requisite notice after the expiration of the time for redemption within the period prescribed by law may be conveyed to the parties entitled thereto, upon the Treasurer at any time giving such notice, with the same effect as if the period fixed therefor had not expired.

Conveyance of lands omitted—notice of Treasurer

SALE OF FORFEITED LANDS.

SEC. 93. That the lands, in-lots, out-lots, and parts of lots within the several counties of this State, which have become forfeited to the State for the non-payment of taxes, and all lands which may hereafter become forfeited to the State by the non-payment of taxes or otherwise, shall be sold and disposed of by the State of Minnesota agreeably to the provisions of this Act. The Auditor of State shall, annually, enter in the book provided for that purpose, all the lands which shall hereafter become forfeited to the State of Minnesota for the non-payment of taxes; and once in two years shall make out a list of such forfeited lands, and forward the same to the several County Auditors, who shall proceed to sell the same, agreeably to the provisions of this Act, and

Lands and lots forfeited by non payment of taxes how sold

all lands offered for sale under the provisions of this Act, and not sold for want of bidders, shall be again advertised and offered for sale by the County Auditor at the next subsequent sales by him made under this Act, until such lands shall be sold.

Sec. 94. That the Auditor of each county on receiving from the Auditor of State, the list of lands within his county as aforesaid, in case the tax, interest and penalties due thereon shall not have been paid, on or before the fifteenth day of November next ensuing, shall forthwith thereafter, cause notice thereof to be advertised four weeks successively, describing the lands in the same manner they are described on the list furnished by the Auditor of State, in a newspaper printed in his county if any such there be, and if not, in some newspaper in circulation therein, to all concerned, that if the tax, interest and penalties charged on said list, be not paid into the County Treasury, and the Treasurer's receipt therefor produced before the time specified by this Act for the sale of said lands (which day shall be named in said notice,) that then, and in that case, each tract so as aforesaid delinquent, on which the taxes, interest and penalties may remain unpaid, will on the second Monday of January thereafter, be exposed for sale at the Court House or usual place of holding courts in such county, in order to satisfy such tax, interest and penalties; and the Auditor in each county shall on the said second Monday of January attend at the Court House or usual place of holding courts in said county, and proceed to sell the whole of each tract of land as contained in said list, at public auction to the highest bidder; in selling whereof, he shall offer each tract separately, beginning with the first tract contained in said list and so continue on through said list until each tract contained therein shall be sold.

The County Auditor is hereby authorized to adjourn the sale therein specified, from day to day until he shall have disposed of or offered for sale each and every tract of land specified in the notice; and the notice of sale required by said Act to be given, shall set forth that the sale will be so continued; *Provided*, That nothing in this Section shall be so construed as to prevent said Auditor from offering, in his discretion, any tract of land two or more times at the same sale.

Sec. 95. If any tract or parcel of land shall not sell at such public sale for an amount sufficient to pay the taxes, interest and penalty which stand against such tract, the Auditor shall return the same as unsold, to be retained upon the list of forfeited lands to be offered for sale the next succeeding sale as other forfeited lands; *Provided*, That if any such tract or parcel of land may have heretofore been or may hereafter be offered for sale two succeeding sales, as above provided, and shall still remain unsold, the County Commis-

Lands returned
for delinquent
taxes, when sold

Auditor may ad-
journ sale from
day to day

Lands or lots not
selling for enough
to pay taxes, how
disposed of

sioners of the county in which said tract or parcel of land or town lot is situate, may at their regular annual session in June of each year, if in their opinion such tract or parcel of land or town lots is of less value than the amount of taxes, interest and penalty due thereon, having fixed a minimum price upon the same, order the Auditor of the county to offer such tract or parcel of land or town lot for sale at the next regular sale of forfeited lands, and sell the same to the highest and best bidder therefor, irrespective of the amount of taxes, interest and penalty due upon it, and such sale shall convey the title to the said tract or parcel of land divested of all liability for any arrearages of taxes, interest or penalty, which may remain after applying the amount for which it was sold thereon.

Sec. 96. Whenever any tract or parcel of land or town lot shall be hereafter sold, under the provisions of this Act, at forfeited sale, any person desiring to do so may redeem the same, at any time within six months from the sale thereof by depositing with the County Treasurer, as provided in Section eighty-eight (88) of this Act, the amount of said sale, together with fifty per centum thereon, and by paying all other expenses incidental to, and arising from said sale; *Provided, however,* That if any of said forfeited lands shall be sold for a greater sum than the tax, interest, penalty and costs, it shall be the duty of the Auditor to charge said Treasurer separately in each case, in the name of the supposed owner, with the excess above said tax, interest, penalty and costs; and such Treasurer shall retain in the Treasury of his county, the said excess, for the proper owner of said forfeited lands, and upon demand by such former owner, within six years from the day of such sale, pay such excess to said former owner; and in case said Treasurer upon such demand shall not be fully satisfied as to the right of the person demanding the same to receive it, or in case of different claimants, it shall be the duty of said Treasurer to file his complaint in the nature of a bill of interpleader in the District Court for the county where such land was sold, wherein he shall make the person or persons claiming such excess, and the State of Minnesota defendants, and such suits shall be proceeded in according to the usages of Courts of Chancery upon bills of interpleader; and in all cases the costs of such proceedings shall be paid by the person or persons claiming such excess, as the Court shall order; and it shall be the duty of the Prosecuting Attorney of the county to attend to the same in behalf of the Treasury.

Lands sold at forfeited sale may be redeemed in six months

Sec. 97. The County Auditor in each county, on a sale being made by him, of a tract of land to any person or persons, under this Act, shall give such purchaser or purchasers, a certificate of such sale; and if the land so sold be not an entire original tract, and the County Auditor shall deem it,

Duty of Auditor on making sale of lands for taxes

said certificate shall be directed to the County Surveyor of his county, requiring said Surveyor to proceed at the request of the purchaser or purchasers, his or their heirs, assignees or assignees, to ascertain the boundaries of such tract of land so purchased, unless said tract be holden in common with any other person or persons; in either case, on producing or returning to the County Auditor the certificate of sale, where the said tract sold is an entire original tract, or where the said tract of land so sold is holden in common with any other person or persons, or on producing the plat and certificate of the County Surveyor, attached to a copy of the certificate of sale, the County Auditor shall, on the purchaser or purchasers, his or their heirs, assignee or assignees, paying to him the sum of one dollar and twenty-five cents, execute and deliver to such purchaser or purchasers, his or their heirs, assignee or assignees a deed therefor in due form; which deed shall be *prima facie* evidence of title in the purchaser or purchasers; *Provided*, That if any land shall be sold by virtue of this Act, the property of any minor, femme covert, insane person, or persons in captivity, the owner or owners thereof shall have a right to redeem the same in the manner prescribed by law; *Provided, also*, That any tract of land sold by virtue of the provisions of this Act, the taxes having been regularly paid previous to said sale, such sale is hereby declared void; and the purchaser or purchasers, his or their heirs, assignee or assignees, on producing the certificate of sale to the Auditor of State, shall be entitled to have his or their money refunded from the State Treasury; and the Auditor shall pay the same out of money appropriated for refunding taxes twice or improperly paid.

Proviso

SEC. 98. Any person or persons claiming any land, in-lot, out-lot or part of a lot, by virtue of any sales made by the provisions of this Act, as tenant in common with any other person or persons, may apply for partition of the same, in the same manner as now is or may be provided for the partition of real estate; and on presenting the County Auditor's deed, the court, before whom application for partition as aforesaid is made, shall set off to such person or persons, the land claimed in said deed, as his or their share, in the same manner as prescribed by law for the partition of estate or estates, in lands, tenements or hereditaments of joint tenants, tenants in common, and co-partners.

Co-partners or tenants in common may apply for partition

SEC. 99. That the purchaser of any such lands, his heirs or assigns, shall, from the day of such purchase, be taken in all courts as the assignee of the State of Minnesota; and the amount of taxes, interest, and penalties, charged on the said land at the time it was sold, together with all legal taxes afterwards paid thereon by such purchaser, his heirs or assigns, shall operate as a lien on said lands, and may be enforced as any other lien in all cases where any claimant of any lands which may hereafter be sold for the non-payment of taxes

Purchaser to be deemed the assignee of Minnesota and vested with the rights of the State

under any law of the State, his heirs or assigns shall recover by action or otherwise the land so sold as aforesaid for taxes, such claimant, his heirs or assigns shall be liable to refund to the purchaser, his heirs or assigns the amount of taxes, interest and penalties due to the State on the land when sold, together with all other taxes paid thereon by such purchaser, with interest; to be recovered by action, or counter claim, or otherwise as the case may require; and the same shall be required to be paid to the person or persons entitled thereto, before such person or persons shall be evicted or turned out of possession by any claimant recovering, by action, the land sold for taxes; *Provided*, That no action to remove a cloud upon title to real property, occasioned by a tax sale or deed, shall be maintained in any of the courts of this State, until the full amount of taxes for which such real property was sold, has been deposited with the clerk of the court for the benefit of the party in interest; *And Provided further*, That a tax deed shall be *prima facie* evidence in all cases of a legal and valid title in the party holding the same or his assigns.

Sec. 100. It shall be the duty of the Auditor of State to open an keep up the records required by this Act, and to send out sale, in alternate years, the lands and town lots hereafter forfeited to the State, and to be governed in all things in the future disposition of such lands and lots, by provisions of this Act; upon the redemption of any such lands or lots, or the sale thereof under the provisions of this Act, the County Auditor shall transfer the same on his duplicate from the State of Minnesota, to the proper owner or purchaser thereof; for which transfer he shall not be entitled to receive fees.

Sec. 101. The County Auditor of each county, selling any forfeited land under the provisions of this Act, shall within ten days after such sale, make return thereof to the Auditor of State.

Sec. 102. That the County Auditor shall apportion to their several funds, and pay over to the County Treasurer of the proper county, the amount of moneys received from the sale of lands and town lots forfeited to the State for the non-payment of taxes, after deducting the expenses of advertising, distributing said amount to the several funds for which said taxes were originally levied, and the County Treasurer shall apply them accordingly, and shall receive two per centum on all moneys by him received, as provided in this Section, and no more, and the Township Assessors, Clerks of the Board of County Supervisors and County Treasurers shall hold their office and perform the duties pertaining to their respective offices under this Act until their successors are elected and qualified.

Sec. 103. The foregoing Act shall not in any manner apply to delinquent taxes for the year one thousand eight hundred and fifty-eight, or the years prior thereto, but the said delin-

quent taxes shall remain in all respects as if this Act had not been passed except so far as may be hereinafter provided.

County Treasurers shall make returns to County Auditor of sales of 1899

Sec. 104. That the County Treasurers of the respective counties in this State, shall, on or before the first day of May, one thousand eight hundred and sixty, prior to which time no distress or levy shall be made for the collection of the taxes of one thousand eight hundred and fifty-nine, as prescribed by Statute heretofore existing, make his returns to the County Auditor of his county as prescribed in this Act. And the County Auditors of the respective counties, shall return the same to the Auditor of State as prescribed by this Act, and the same proceedings shall be had for the sale of property and the collection of said taxes as is prescribed for the collection of taxes levied under the provisions of this Act, and the redemption of all lands heretofore sold for delinquent taxes shall be made under and in pursuance of the provisions of this Act, and the several County Treasurers shall be liable in the same manner for money so received by them as for any other moneys received pursuant to the provisions of this Act; and the said several County Treasurers are hereby authorized and empowered to assign any certificate of tax sale, and to convey and transfer to any party all the right, title and interest which his county has acquired in or to any real property by virtue of any tax sale, upon being paid by such party the amount for which said land was bid off, and all subsequent taxes which have accrued thereon, and such assignment and transfer shall vest in the party paying the same, all the right, title and interest which the county has acquired by virtue of any levy and sale for taxes.

Articles and Chapters of the Revised Statutes repealed

Sec. 105. Article nine (9) of Chapter eight (8) of the Revised Statutes, the same being Sections one hundred and eleven (111) to one hundred and nineteen (119) (inclusive) of Chapter seven (7) of the Public Statutes of Minnesota, and Section five (5) of Article sixteen (16), and the whole of Article seventeen (17), eighteen (18), nineteen (19) and twenty (20) of an Act passed August thirteenth, one thousand eight hundred and fifty-eight, entitled "An Act to provide for Township Organization," and Sections seventeen (17), eighteen (18) and nineteen (19), of an Act passed July twenty-third, one thousand eight hundred and fifty-eight, entitled "An Act prescribing the general duties of Auditor of State," and Section ten (10) of Article two (2) Chapter eight (8) of the Revised Statutes, the same being Section twenty-eight (28) of Chapter seven (7) of the Public Statutes of the State of Minnesota, and Section two (2) of Article four (4) Chapter eight (8) of the Revised Statutes, the same being Section forty-eight (48) of Chapter seven (7) of the Public Statutes of Minnesota, and the whole of Chapter twelve (12) of the Revised Statutes, and the whole of an Act passed March sixth, one thousand eight hundred and fifty-two

entitled "An Act to provide for the collection of Territorial taxes in unorganized counties," and an Act passed March first, one thousand eight hundred and fifty-six, entitled "An Act authorizing the collector of taxes to assess real estate and other property in certain cases," and an Act passed January twenty-eighth, one thousand eight hundred and fifty-eight, entitled "An Act to extend the time for the collection of the County, State and Territorial taxes for the year 1857," be and the same are hereby repealed saving and reserving, however, all rights and liabilities that may have accrued or may have been incurred under any or either of the above Acts or parts of Acts hereby repealed.

AMOS COGGSWELL,

Speaker of the House of Representatives.

IGNATIUS DONNELLY,

President of the Senate.

Approved, March ninth, one thousand eight hundred and sixty.

ALEX. RAMSEY.

SECRETARY'S OFFICE, MINNESOTA, }
March 28th, 1860. }

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

J. H. BAKER, Secretary of State.

CHAPTER II.

An Act prescribing the duties of County Auditors.

- SECTION 1. Election of County Auditors—term of office.
2. Bond and sureties of County Auditor.
3. Failure of County Auditor to make settlement—duty of County Commissioners.
4. Suit may be instituted in the name of the State of Minnesota.
5. Failure of Auditor to give bond and take oath, office considered vacant.
6. Vacancy to be filled by County Commissioners.
7. When Commissioners may appoint person to perform duties of Auditor.
8. Who are ineligible to office of County Auditor.
9. Auditor or deputy may administer oath.
10. Auditor shall be Clerk of the Board of County Commissioners.