

shall perform the duties and hold the office of County Auditor until the first day of January, A. D. one thousand eight hundred and sixty-one, or until their successors are elected and qualified; *And Provided further*, That the Board of County Commissioners may fill any vacancy in the office of County Auditor at any time.

SEC. 57. It shall be the duty of the Auditor, of each Auditor shall and every county in this State, and he is hereby required, to give certificates make out a certificate of election to each person who by the of election abstract of the county canvassing board is shown to have been elected to any county office, and to deliver such certificate to the person thereto entitled, on demand without any fee or charge.

SEC. 58. This Act shall take effect and be in force from and after its passage.

AMOS COGGSWELL,
Speaker of the House of Representatives.
IGNATIUS DONNELLY,
President of the Senate.

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

ALEX. RAMSEY.

SECRETARY'S OFFICE, MINNESOTA, }
March 8th, 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 III.

An Act prescribing the duties of County Treasurers.

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 36. Treasurer shall not distrain goods or chattels before first of February.
 37. Sales for delinquent taxes made on first of June.
 38. Treasurer shall pay over money to State Treasurer.
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 40. Lots or lands leased, liability of lessee.
 41. Treasurer liable for erroneous return of lands upon which taxes have been paid.
 42. State Auditor to forward copy of this Act to each County Auditor.
 43. Treasurer's office kept open for receipt of taxes.
 44. Joint duties of Auditor and Treasurer.
 45. Commissioners to examine funds, accounts, and file certificate with Auditor.
 46. Treasurer to possess same powers in reference to taxes heretofore assessed.
 47. Shall execute conveyances to lands heretofore assessed.

SECTION 43. Repeal of former laws.

43. When to take effect.

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

SEC. 1. That there shall be elected at the annual election in one thousand eight hundred and sixty-one, and thereafter biennially, by the qualified voters of each organized county in this State, some suitable person being a resident and qualified voter of said county, to be County Treasurer, from the first day of March next succeeding his election, to continue in office for the term of two years, and until his successor is elected and qualified. The present County Treasurers shall remain in office until their successors are elected and qualified.

County Treasurers when elected

SEC. 2. The County Treasurer, before he enters upon the duties of his office shall take an oath to support the Constitution of the United States, and the Constitution of the State of Minnesota, and faithfully to discharge his duties as Treasurer; which oath shall be taken before the clerk of the District Court or Judge of Probate, and subscribed and certified on the back of the certificate of his election, and filed and recorded in the office of Register of Deeds; and he shall give bond with two or more freehold surities to the acceptance of the Board of County Commissioners, and in such sums as they shall direct payable to the State of Minnesota, and conditioned for the safe keeping and paying over according to law, of all moneys which shall come into his hands for State, County, Township, School, Road, Bridge, Poor, Town and all other purposes; which bond shall be filed and recorded in the office of Register of Deeds in said county.

Official oath and bond

SEC. 3. That if any person elected to the office of County Treasurer, shall not give bond and take oath or affirmation, as required by the preceding Section, on or before the fifteenth day of January next succeeding his election, his office shall be considered vacant.

Office when declared vacant

SEC. 4. That in case of a vacancy in the office of County Treasurer, by death, resignation, or otherwise, the Board of County Commissioners, or a majority of them shall appoint some suitable person, a resident and qualified elector of their county to be Treasurer, who after he shall have filed the bond and taken the oath according to Section two of this Act, shall hold the office until a County Treasurer shall be elected and qualified; which election shall be had at the next succeeding annual election (in October); *Provided*, That no person who holds the office of County Attorney, Sheriff, Register of Deeds, County Auditor, or County Commissioner at the time of said election shall be eligible to said office of County Treasurer.

Vacancy how filled—what officers ineligible

SEC. 5. That each County Treasurer shall keep his office at the seat of justice of his county, and shall keep a fair and accurate account of all moneys by him received, showing the

Treasurer shall keep his office at the county seat

amount thereof, the time when, to whom and on what account paid. He shall keep his books so as to show the amount received and paid on account of separate and distinct funds, or appropriations which he shall exhibit in separate or distinct accounts; *Provided*, That no money received for taxes charged in the duplicate of the current year, shall be entered by the Treasurer on his account with the county until he shall have made his annual settlement with the County Auditor and Commissioners in each year. The Treasurer's books shall be provided at the expense of the county.

Proviso

SEC. 6. That it shall be the duty of the County Treasurer to receive all moneys directed by law to be paid to him as such Treasurer, and shall pay them out only upon the order of the proper authority. All moneys belonging to the county shall be paid out upon the order of the Board of County Commissioners, signed by the Chairman thereof, and attested by the County Auditor, and not otherwise. All moneys due the State, arising from the collection of taxes, or other sources, shall be paid upon the draft of the State Auditor drawn in favor of the State Treasurer, a duplicate copy of which the State Auditor shall forward to the County Auditor, which he shall preserve, and whose duty it shall be to credit the County Treasurer with the amount so paid on said draft of the State Auditor.

Treasurer shall pay out moneys only upon proper authority

Moneys how paid

SEC. 7. That when any money shall be paid to the County Treasurer (excepting such as shall be paid on account of taxes charged on the duplicate) the Treasurer shall give to the person paying the same, duplicate receipts therefor; one of which such person shall forthwith deposit with the County Auditor, in order that the County Treasurer may be charged with the amount thereof.

Treasurer shall give duplicate receipts for moneys received

SEC. 8. That on the first Tuesday of each quarter, viz: January, April, July and September, the Treasurer shall exhibit his accounts of the preceding quarter, balanced to said day, to the Board of Commissioners and County Auditor, and in the event of the Board of Commissioners not being in session, then to the County Auditor alone, showing all the moneys received and disbursed by him since his last settlement, and the balance remaining in his hands. The books, accounts and vouchers of the Treasurer, and all moneys remaining in the treasury shall at all times be subject to the inspection and examination of the Board of County Commissioners, or any committee thereof.

Treasurer shall make quarterly exhibits to Board of Commissioners or County Auditor

SEC. 9. That the County Treasurer shall be the collector of all taxes assessed upon the duplicate in his county, whether assessed for State, County, city, town, township, school, poor, bridge, road, or other purposes, and also of all fines, forfeitures or penalties received by any person or officer for the use of his county; but this provision shall not be so construed as to include any fines or penalties accruing to any municipal corporation for the violation of its ordinances which are or may be

Treasurer shall be collector of all taxes assessed upon duplicate—may appoint deputies

recovered before any city justice, and he shall proceed to collect the same according to law and place the same when collected to the credit of the county. Each County Treasurer may appoint one or more deputies to assist him in the collection of taxes, and may take such bond and security from the person so appointed as he shall deem necessary for his indemnity, and shall in all cases be liable and accountable for the proceedings and misconduct of his deputies in office.

SEC. 10. That at any time subsequent to the first day of February next after such taxes shall become due, the County Treasurer or his deputy shall if necessary Treasurer may distrain goods and chattels for personal prop- erty tax distrain sufficient goods and chattels belonging to the person or persons charged with taxes levied upon personal property if found within his county, to pay the taxes upon the personal property of such person or persons and the costs that may accrue; and shall immediately proceed to advertise the same in three public places in the township or ward where such property may be taken, stating the time when and the place where such property will be sold; and if the taxes for which such property shall have been distrained, and the costs which shall have accrued thereon shall not be paid before the day appointed for such sale, which shall not be less than ten days after the taking of such property, such Treasurer or his deputy shall proceed to sell such property at public vendue, or so much thereof as will be sufficient to pay said taxes and the costs of such distress and sale; *Provided*, That in no case shall personal property or chattels be distrained or sold for taxes levied on real estate.

SEC. 11. That the Treasurer shall be allowed the same fees for making distress and sale of goods and chattels for the payment of taxes, as may be allowed by law to constables for making levy and sale of property on execution; traveling fees to be computed from the seat of justice of the county to the place of making the distress, unless such distress shall be made by his deputy, in which case the same shall be computed from the residence of such deputy. Treasurer shall be allowed fees for making dis- tress and sale

SEC. 12. That the County Treasurer shall, on the first day of March and on the first day of September in each and every year, make settlement with the Auditor of his county, and make return of the delinquencies in the tax duplicate, in the manner directed in the "Act prescribing the duties of County Auditors." Treasurer shall settle with Aud- itor first days of March and Sep- tember

SEC. 13. That if any County Treasurer, on making settlement with the County Auditor, shall stand charged with any tax which remains unpaid, and shall not receive a credit therefor in such settlement, such Treasurer may collect such tax for his own use, at any time within one year after such settlement, either by distress and sale as hereinbefore provided, or by a civil action in his own name, before any justice of the peace or court having jurisdiction thereof. Treasurer may collect tax for his own use one year thereafter

SEC. 14. That if any County Treasurer shall fail to make

Suit may be bro't
against him by
Auditor

return, fail to make settlement, or fail to pay over all money with which he stands charged, at the time and in the manner prescribed by law, it shall be the duty of the County Auditor, on receiving instructions for that purpose from the Auditor of State, or from the County Commissioners of his county, to cause suit to be instituted against such Treasurer and his securities, in the District Court of his county; and it shall be lawful for such court, at the first term thereof after the commencement of such suit, if the process issued against such Treasurer and his securities shall have been duly served and returned, to render judgment against them for the amount due from such Treasurer with legal interest and a penalty of ten per centum thereon; *Provided*, That if the court shall be satisfied that justice cannot otherwise be done, they may continue such cause; but in no case shall they grant more than two continuations.

Treasurers may
be removed from
office by County
Commissioners

SEC. 15. That whenever suit shall have been commenced against any delinquent County Treasurer, as aforesaid, the County Commissioners of each county may, at their discretion remove such Treasurer from office, and appoint some one to fill the vacancy thereby created, as hereinbefore provided.

Sheriff shall pay
money into coun-
ty treasury

SEC. 16. That the sheriff or other officer who shall collect any money from a delinquent County Treasurer or his securities, shall, within ten days after the collection thereof, pay the same into the Treasury of the county to which such money shall be due and owing.

Sheriff and se-
curities liable for
neglect or refusal

SEC. 17. That if any sheriff or other officer, to whom an execution against a delinquent Treasurer and his securities shall be delivered, shall neglect or refuse to execute the same, or shall neglect or refuse to pay over any money collected thereon, as required in the preceding Section, he and his securities shall be liable to the same penalties, and shall be proceeded against in the same manner as is herein provided in relation to delinquent Treasurers.

Treasurer may
proceed against
deputy for ne-
glect or failure to
pay money

SEC. 18. That if the Deputy Treasurer shall fail to pay over to his principal, on demand, any taxes or other money by him collected as Deputy Treasurer, the same proceedings may be had against him and his securities at the instance of the Treasurer, as are by this Act authorized against Treasurers for failing to make payment according to law.

Treasurer shall
attend sale of de-
linquent lands

SEC. 19. That the County Treasurers shall attend the sale of delinquent lands and town lots in the manner which shall be pointed out in the "Act prescribing the duties of County Auditors," and shall do and perform all such other duties as now are, or hereafter may be required of them by any general or local law.

Treasurer may
prosecute suit to
final judgment

SEC. 20. That the Treasurers of the several counties may, in their official capacity, prosecute to final judgment and execution, any suits on bonds, notes, or other securities given to them or their predecessors in office, and any suits commenced

by their predecessor in office, and pending at their removal therefrom.

SEC. 21. That the County Treasurer when any order drawn on him as Treasurer, by the Auditor of the county, signed by the Chairman of the Board of County Commissioners, is presented for payment, shall, if there be money in the Treasury for that purpose, redeem the same, and shall write on the face of such order "redeemed," the date of the redemption, and shall sign his name thereto. County orders properly drawn and attested shall be entitled to preference as to payment, according to the time when they were presented, and upon the receipt of money into the treasury, it shall be the duty of the Treasurer to appropriate and set apart the money necessary for the payment of the county orders so presented. The Treasurer and collectors are hereby required to receive county orders in the payment of county taxes; also the orders of any town or city, for the town tax of such town or city, without regard to the priority of the numbers of such order or orders except as otherwise provided by law.

Treasurer shall pay orders when presented and receive orders in payment of taxes

SEC. 22. That the County Treasurer shall on the first Monday of January, April, July and October in each year, deposit with the Auditor of his county all orders on the Treasury by him redeemed, and take the Auditors receipt therefor.

And the County Treasurer shall immediately after receiving from the Auditor of his county a duplicate of the taxes assessed upon the property of such county, cause notices to be posted up in three places in each township throughout the county, one of which shall be the place of holding elections in the township, and also to be inserted in some newspaper having general circulation in his county, for four successive weeks, specifying, particularly in said notices the amount of tax levied on the duplicate for the support of the State government, for the payment of interest and principal of public debts, for the support of State common schools, for defraying county expenses, for repairing roads, for keeping the poor, for building bridges, for township expenses, and for any other object for which tax may be levied on each dollar valuation; also on what day the Treasurer or his Deputy will attend at the place of holding elections in each township, which day shall not be prior to the first day of January in each fiscal year, for the purpose of receiving such taxes; and the Treasurer or his Deputy shall attend for the purpose aforesaid, on the day and at the place named in such notices, and shall attend at his office at the seat of justice thereafter to receive taxes from persons wishing to pay the same; *Provided*, That the Board of County Commissioners of any county, at their stated meeting, in September in any year, or at any meeting, if they shall deem it necessary for the convenience of the citizens of any township or townships in their county, to enable them to pay their taxes without attending at the county seat, may make an

Treasurers shall deposit all redeemed orders with Auditor and give notice by publishing for four weeks amount of taxes levied and time and place of attendance in each town to receive the same

order requiring the County Treasurer to attend one day more in each township or townships for the purpose of receiving taxes, and shall notify the Treasurer thereof, and the Treasurer or his Deputy, shall be bound to attend accordingly, and shall state in the notices to be given as aforesaid on what days he will attend in said or townships for that township purpose. The town treasurer of the organized towns who have caused their bonds to be filed with the Register of Deeds as provided by law, shall receive from the County Treasurer, and the County Treasurer shall deliver to the said several town treasurers of his county, the tax duplicate of their respective towns and townships as soon as may be after said duplicate is completed, and said town treasurers shall execute and deliver to the County Treasurer, a receipt and duplicate receipt for said tax duplicate, specifying the amount of tax to be collected thereon which duplicate receipt shall be filed by the County Treasurer with the County Auditor; and thereafter, and until the County Treasurer shall appear in said townships or towns to collect taxes as specified in said notice, the said town treasurers shall receive any and all taxes tendered to them in payment of such taxes as are specified upon such tax duplicate, and shall give receipts for the taxes so collected by them, in the same manner and with like effect as County Treasurers. The said town treasurers shall meet said County Treasurer at the time and place specified in the published notice hereinbefore provided, and deliver to him the said tax duplicate and all moneys collected by said town treasurers except such as belong to his town, and the County Treasurer shall give a receipt therefor specifying the amount of money received from said town treasurers, and the amount of taxes uncollected, and also a duplicate of such receipt; and said duplicate shall be filed by said town treasurer together with a receipt for the amount of money retained by him for such town with the County Auditor, which receipt shall off-set, so far as may be, the receipt given by him for the tax duplicate, and any deficiency in such receipt shall be charged to the proper township or town. The said town treasurer shall receive in payment of town taxes any orders drawn upon the town treasury in pursuance of law and by the proper authorities.

Sec. 23. That the County Treasurer or his Deputy, whenever any tax shall be paid, shall give to the person paying the same a receipt therefor, specifying therein the land, town or city lot, or other property on which such tax was assessed, according to its description on the duplicate or in some other sufficient manner.

Sec. 24. That the County Treasurer shall have the same power to collect all taxes in his county heretofore vested in Sheriffs, Register of Deeds, Collectors, town or city treasurers, or any other person or persons, and he shall have the same power as

Duties of town
Treasurers

County Treasur-
ers shall have the
same power as

town lots of delinquents or non-residents, and to make sale thereof, as has been heretofore vested in the Sheriff, or Collector or Register of Deeds, or other person under the laws of this State, and shall account for and pay over the State tax in like manner and at the same time that the County Collector or Register of Deeds or other persons are required to pay over said tax, any thing in the charter of the city of St. Paul, approved March twentieth, eighteen hundred and fifty-eight, or in the charter of any city, town, or in any other Act of the Legislature heretofore passed to the contrary notwithstanding, and he shall within twenty days after the sale of land for unpaid taxes deliver to the Auditor of his county, attested under oath, a full statement of the lands sold, and the amount for which said lands were sold, and shall deposit all assessment rolls or tax books, or delinquent lists in the office of the County Auditor, and hereafter no receipt for the payment of delinquent taxes shall be of any effect unless such receipt be signed by the Treasurer of the proper county.

heretofore vested
in Sheriffs, Col-
lectors, &c

SEC. 25. That if any person or any piece of real property shall be erroneously charged on the duplicate with any taxes, and he or any person interested shall deposit with the County Treasurer a certificate to that effect, signed by the County Auditor, the Treasurer shall omit to collect such taxes or so much thereof as shall be erroneously or improperly charged.

Taxes erroneously
charged not to
be collected

SEC. 26. That the County Treasurer as collector of taxes shall perform his duties according to the laws in force, and shall be subject to the same penalties and liabilities for malfeasance in office as county, township or town collectors are by law subject.

Treasurer shall
perform his duties
according to
laws in force.

SEC. 27. That mileage shall be allowed to each County Treasurer for traveling fees in going to and returning from the seat of government (at the time prescribed in this Act) in order to pay into the State treasury the moneys received by him for State purposes, at the rate of five cents per mile, to be computed by the Auditor of State according to the distance on the nearest post route.

Mileage for going
to and from seat
of government

SEC. 28. That each County Treasurer shall be allowed for his services three per centum on all moneys by him received at the time of his settlement with the Board of County Commissioners and County Auditor, including that collected on the tax duplicate, excepting that on which some other rate of compensation is fixed by law, and shall be credited with the sum paid by him for printing such advertisements as he is required to publish at the rates prescribed by law and with the sum paid by him for blank books and stationery necessarily used in his office; *Provided*, That no compensation shall be allowed to the Treasurer on any money by him received from his predecessor in office or his legal representatives.

Fees allowed for
collecting

SEC. 29. That each County Treasurer on going out of office shall deliver to his successor in office all the public money, and deliver books &c.

Treasurer shall
deliver books &c.

to successor

books, accounts, papers and documents in his possession ; and in case of the death of any County Treasurer, his legal representatives shall in like manner deliver up all such moneys, books, accounts, papers and documents as shall come into their possession.

Treasurer shall pay over money collected for municipal corporations.

SEC. 30. That it shall be the duty of the County Treasurer of the county to pay over to the treasurer of any municipal corporation or organized township or other body, on the orders of the proper officers, at any time, all moneys received by him arising from taxes levied and collected belonging to such municipal corporation or organized township, and immediately after his annual settlement in March, in each year, pay over all moneys and deliver up all orders and other evidence of indebtedness of such municipal corporation or other body politic and take duplicate receipts therefor, and file one with the comptroller of the city, or clerk of a town or other corporation and one with the County Auditor ; and such moneys as said Treasurer may receive after that time for delinquent taxes, belonging to such township or other corporation, he shall pay over to the Treasurer thereof as he receives them, and he shall take duplicate receipts of the treasurer of said township or corporation for said moneys, one of which he shall retain and one of which he shall file with the County Auditor, and he shall perform such other duties as may be required of him by law, and for malfeasance in office or a failure to pay over money held by him to the proper authority when demanded, or failure to account for money received by him as required by law, he shall be deemed guilty of felony, and if convicted, shall be subject to the penalties prescribed for that offence, or such other penalties as may be prescribed by law.

Additional sureties

SEC. 31. That the County Commissioners of any one of the counties of this State may require the County Treasurer to give additional sureties on his previously accepted bond, whenever in the opinion of a majority of said Commissioners the existing security shall become insufficient ; and said Commissioners are hereby also authorized and empowered to demand and receive from said County Treasurer an additional bond, payable to the State of Minnesota, (and conditioned as is now required by the second Section of this Act,) with good and sufficient security, in such sum as said Commissioners or a majority of them may direct, whenever in their opinion more money shall have passed, or is about to pass into the hands of said Treasurer, than is or would be covered by the penalty of the previous bond.

Neglect to give additional security office considered vacant.

SEC. 32. That if any County Treasurer shall fail or refuse to give such additional security or bond, for and during the time of ten days, from and after the day on which said Commissioners shall have required said Treasurer so to do, his office shall be considered vacant and another Treasurer shall

be appointed agreeably to the provisions of the fourth Section of this Act.

SEC. 33. That no County Treasurer or Deputy County Treasurer shall either directly or indirectly contract for or purchase any order or orders issued by the county of which he is Treasurer, or any State warrants or town orders, or of any city, town or other body politic for which he may be the collector of taxes, at any discount whatever, upon the sum due on such order or orders. He shall not be allowed on settlement the amount of said order or orders or any part thereof, and shall also forfeit the whole amount due on such order or orders, and shall also forfeit the sum of one hundred dollars for each and every breach of the provisions of this Section to be recovered in a civil action at the suit of this State for the use of the county. And the Treasurer of State or the person or persons to whom the County Treasurer of any county shall be required to return the State or county, township, city, town, village, school or road tax, shall refuse respectively to receive from said County Treasurer any orders, warrants or bonds in payment of taxes collected by him or his deputies, unless with said orders, warrants or bonds, said County Treasurer shall file an affidavit with person entitled to receive said tax, stating therein that such orders, warrants and bonds were received in payment of taxes, or at their par value.

Treasurer shall not purchase State, county or town orders at a discount.

SEC. 34. That if any County Treasurer shall loan any money belonging to his county, with or without interest; or shall use the same for his own individual purpose, he shall forfeit and pay for every such offence a sum not exceeding one thousand dollars (\$1,000) nor less than five hundred dollars (\$500) to be recovered in a civil action at the suit of this State for the use of the county, city, town or body politic injured.

Penalty for loaning or using funds collected

SEC. 35. That if any person shall fail to pay the taxes charged to him, her or them by the first day of February next after the same becomes due, such person or persons may pay the same at any time before the Treasurer shall distrain any property for the payment of such taxes, but may be charged with five per centum thereon for the use of the County.

Five per cent. penalty charged on taxes not paid by first of February.

SEC. 36. That the County Treasurer shall not distrain any goods or chattels for the non-payment of taxes, until after the first day of February next after such taxes become due.

Goods and chattels when distrained

SEC. 37. That all sales for delinquent taxes shall hereafter be made on the first Monday in June, and be continued from day to day, until all the delinquent land is sold, and shall in all things be governed by the laws now in force providing for the sale of land where the taxes are not paid, except as to time; but whenever at any sale hereafter to be made, of land, for delinquent taxes, any lot or tract of land shall be struck off to the county in which said sale is made, no certificate of purchase shall be made out in favor of the county until the Board

Sales for delinquent taxes when made

of County Commissioners expressly order the same—and when so ordered, the fee for each certificate shall be ten cents. So much of Chapter nine (9), Section ninety-four (94) of the Public Statutes as authorized the payment of seventy-five cents for such certificates, is hereby repealed.

Treasurer shall make annual settlement with Auditor

SEC. 38. That the County Treasurer shall, annually, on or before the first day of March, make settlement with the Auditor of his county, and on the fifteenth day of March, pay over to the Treasurer of State, all moneys by him received for State purposes, agreeably to the certificate of settlement with the Auditor of his county, and take duplicate receipts for the money so paid, one of which he shall deposit with the Auditor of State.

Penalty for violation of preceding section

SEC. 39. That if any County Treasurer shall fail to make settlement with the State Treasurer within fifteen days of the time herein prescribed, he shall forfeit and pay the sum of one hundred dollars, in addition to the penalties now provided in Section fourteen (14) of this Act, to be recovered in a civil action in any court having competent jurisdiction, which forfeiture shall be paid into the State treasury to the credit of the common school fund; *Provided*, That the Auditor of State may for good cause shown, remit said penalty.

Lots or lands leased—liability of lessee

SEC. 40. That when lands or lots liable to taxation, are held upon permanent lease, and with the improvements thereon, are taxed in the name of the lessee, if the same are suffered to become delinquent, and are brought to sale by the County Auditor for the non-payment of the tax, interest and penalty due thereon, such sale shall be confined to the right of the lessee on the premises, and the improvements thereon, if the same shall be sufficient to meet the tax, interest and penalty so assessed and due; *Provided*, That nothing herein contained, shall be so construed as to require such lands or lots to be differently described on the duplicate, or advertised in any separate or distinct form, or in any other manner than other lands and lots under the provisions of existing laws.

Treasurer liable for erroneous return of land upon which taxes have been paid

SEC. 41. That where any tract of land or town lots shall be returned delinquent for the non-payment of taxes, and placed on the duplicate of the succeeding year, and the owner or person liable to pay taxes therefor, shall produce the receipt of the Treasurer for such taxes of the preceding year, it shall not be lawful for the County Auditor or Treasurer to make any deduction from the duplicate of such tax, interest or penalty, but the same shall be chargeable to the Treasurer, as if such receipt had not been produced; *Provided*, That it shall be the duty of the Treasurer to receive such receipt in discharge of the tax for the year that is returned delinquent, with the interest and penalty. And the Auditor of the county shall credit such Treasurer with the amount, and shall forthwith proceed, by a civil action, to collect such tax, interest and penalty from the Treasurer who gave such receipt; and it shall be

the duty of the County Attorney to attend to any such suit so commenced by the Auditor.

SEC. 42. The Auditor of State shall forward a copy of this State Auditor to Act to each County Treasurer and County Auditor in the distribute Act immediately after its passage.

SEC. 43. The County Treasurer's office shall be kept open Treasurer's office for the receipt of all taxes, while said Treasurer is authorized to be kept open to receive the same.

SEC. 44. That it is hereby made the duty of the Treasurer and Auditor of each and every county in this State, conjointly to make out and cause to be published in at least one newspaper of general circulation in the county, in and for which they are such Treasurer and Auditor, a statement of the exact amount of money existing in the Treasury of such county at the close of the last business day in each of the months of February and August, in every year, and oftener if the Commissioners of the county shall direct, particularly specifying in such statement the amount belonging to each particular fund, together with all other property, bonds, securities, claims, Joint duties of assets and effects, belonging to the county, in the custody or Treasurer and under the control of such Treasurer. Such statement shall be Auditor signed by said County Treasurer and Auditor, and the expense of such publication shall be paid out of the county treasury on warrant or warrants drawn by the Chairman of the Board of County Commissioners, and attested by the County Auditor, particularly specifying the same; and if at any time, it shall be found that such statement was untrue or false, in regard to the amount of money and other property then on hand and in the treasury, the said Treasurer and said Auditor making *the same, shall, without regard to lapse of time, be held guilty* of a breach of trust and high misdemeanor, and on trial by indictment and conviction thereof, before any court of competent jurisdiction, shall be sentenced by the court before which such trial and conviction shall be had, to pay a sum of not less than one hundred dollars nor more than five hundred dollars.

SEC. 45. The County Commissioners of each county shall at their annual meetings in September and January of each year, examine and count all the funds in the treasury, and shall examine the accounts and vouchers of the Auditor and Treasurer, and make a written certificate of the condition of the treasury, and file the same with the Auditor, showing how much money, and what kind is in the treasury, and all other matters in connection therewith. Commissioners shall examine funds and accounts and file certificate with Auditor

SEC. 46. The County Treasurers shall possess and exercise the same power and perform the same duties in reference to taxes heretofore assessed, as are provided for in this Act, so far as the requirements of the same are necessary and applicable. Powers of Treasurer in reference to taxes heretofore assessed

SEC. 47. It shall be the duty of the County Treasurer to execute to the parties entitled thereto, conveyances of all un-

Treasurer shall
execute convey-
ances to lands
heretofore sold

redeemed lands which have been sold for taxes, as well prior to, as after the adoption of the township law of August thirteenth, eighteen hundred and fifty-eight, after the expiration of the time for redemption, and he shall proceed in reference thereto, and give the like notice of the expiration of the time for redemption, as was required of the Register of Deeds under former laws; and for such purpose the County Treasurer shall be entitled to the custody and possession of all books, documents, and papers in reference to the taxes heretofore levied which are necessary for the above purposes.

Statutes repealed

SEC. 48. All of Article three (3), Chapter eight (8), of the Revised Statutes, all of an Act passed March ninth, A. D. eighteen hundred and fifty-two, on pages one hundred and fifty-nine (159), one hundred and sixty (160), of the Public Statutes, all of an Act to provide for Township Organization, passed August thirteenth, eighteen hundred and fifty-eight, all of an Act to provide for the Assessment and Collection of Taxes for State purposes, for the year eighteen hundred and fifty-nine, and for the better collection of taxes heretofore levied, passed August twelfth, eighteen hundred and fifty-eight, and all other Acts and parts of Acts inconsistent with the provisions of this Act, are hereby repealed, saving and reserving however, all penalties, liens, and right, of every name and nature which have accrued, and now exist, or which may hereafter accrue and exist under any of the provisions of the laws hereby superseded and repealed.

SEC. 49. This Act shall take effect from and after its passage.

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 9th, 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.