

and strike therefrom all lands or town lots upon which the taxes, interest and penalty of the preceding year, with the taxes of the current year, shall have been paid, and proceed to advertise the remainder as herein prescribed.

To compare list with duplicate before publication

SEC. 14. That section fifty (50) of said Act be amended so as to read as follows:

Sec. 50. In all cases where any county auditor, by inadvertance and mistake, shall have this year omitted, or in any future year shall omit to publish the delinquent list of his county, according to the requirements of this Act, it shall be his duty, in case the taxes and penalty with which the lands and town lots therein stand charged, shall not have been paid before the time of advertising the delinquent list of the next succeeding year, and also the taxes of the current year, the auditor shall advertise, certify, record and publish the same as a part of the delinquent list according to the provisions of this Act.

Duty in case of neglect to publish

SEC. 15. This Act shall take effect from and after its passage.

Approved March 12th, A. D. 1861.

CHAPTER III.

An Act to Amend an Act Prescribing the Duties of County Treasurer.

- SECTION 1. Amendment to Section 5 of the Act approved March ninth, one thousand eight hundred and sixty. To settle with Auditor—time when.
2. Amendment to Section 12. To make settlement with Board of Commissioners—time when.
3. Amendment to Section 22. Shall deliver all orders received—publish and post notices of taxes assessed—shall attend in townships to receive taxes.
4. Amendment to Section 24. Further powers and duties in the collection of taxes.
5. Amendment to Section 27. Fees of treasurer for paying money into the State Treasury.
6. Amendment to Section 29. Fees for collecting taxes, and making sale of delinquent land.
7. Amendment to Section 30. To pay over money collected for cities, etc.—failure so to do, declared a felony.
8. Amendment to Section 35. Tax on personal property—when to be paid.

- SECTION 9 Amendment to Section 87. Delinquent tax sale made annually on the first Monday of June.
10. Amendment to Section 83. Settlement between auditor and treasurer—when to be made.
11. Amendment to Section 44. Required to publish amount of money in treasury—time when—liability if statement be false.
12. Section 47 of said Act repealed.

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

SECTION 1. That section eight (8) of an Act to prescribe the duties of county treasurer, approved March ninth, one thousand eight hundred and sixty, be amended so as to read as follows:

To settle with Auditor—time when

Sec. 8. That on the last day of February and tenth day of October in each year the treasurer shall exhibit his accounts since the last settlement, 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.

Sec. 2. That section twelve (12) of said Act be amended so as to read as follows:

To settle with Board of Commissioners—time when

Sec. 12. That the county treasurer shall, on the last day of February and on the tenth day of October in each year, make settlement with the board of commissioners, or with the the county auditor of his county, and at such settlement in February return to said auditor the tax duplicate for the current year, showing the amount which remains unpaid thereon.

Sec. 3. That section twenty-two (22) of said Act be amended so as to read as follows:

Shall deliver all orders received

Sec. 22. That the county treasurer shall, on the last day of February, and tenth day of October in each year, deposit with the auditor of his county all orders on the treasury by him redeemed, and take the auditor's 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

Publish and post notices

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, or at some other convenient place 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 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 township or townships for that 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

Shall attend
townships to re-
ceive taxes

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 hereinafter 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 such 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 offset, 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. 4. That section twenty-four (24) of said Act be amended so as to read as follows:

Further powers
and duties

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 to collect the taxes charged against the lands or 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 any other person under the laws of this State and shall account for and pay over the State tax in like manner 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 Saint 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.

SEC. 5. That section twenty-seven (27) of said Act be amended so as to read as follows:

Sec. 27. That mileage shall be allowed to each county ^{Traveling fees} treasurer for travelling fees in going to and returning from the seat of government in order to pay into the state treasury the moneys received by him for state purposes, at the rate of ten cents per mile, to be computed by the Auditor of State according to the distance on the nearest post route.

Sec. 6. That section twenty-eight (28) be amended so as to read—

Sec. 28. That each county treasurer shall be allowed at the time of his settlement for his services, three per cent. on all moneys by him received, including that collected on the tax duplicate, excepting that on which ^{Fees allowed for collecting} 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. *Provided, further*, That the county treasurer shall receive for his services in counties where the annual tax collected is ten thousand dollars or less, five per cent.; where the sum collected is over ten thousand and less than twenty thousand, four per cent.; where the amount collected is more than twenty thousand, three per cent. *Provided, further*, That for offering for sale any tract of land or town lot, in pursuance of section twenty-three (23) of an act entitled an act prescribing the duties of county auditors, approved March sixth, one thousand eight hundred and sixty, the county treasurer shall be entitled to demand and receive from the purchaser at such sale, a fee of five cents for each separate tract of land or town lot so sold, and a like fee of five cents for each separate tract of land or town lot by him offered for sale, and remaining unsold for want of bidders, to be retained by him out of any moneys of the county in his hands on settlement; and in all cases said fee shall be and remain a lien upon the tract of land or town lot so sold, or offered for sale, and the owner or owners of said tract of land or town lot upon redemption thereof, shall pay said fee and interest, and twenty per centum penalty thereon.

SEC. 7. That section thirty (30) of said Act be so amended as to read as follows:

Shall pay over
money collected
for municipal
corporations—
penalty for neg-
lect

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 settlement in February and October 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.

SEC. 8. That section thirty-five (35) of said Act be amended so as to read as follows:

Tax on personal
property—when
to be paid

SEC. 35. That if any person shall fail to pay the taxes on personal property 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 shall be charged with five per centum thereon for the use of the county.

SEC. 9. That section thirty-seven (37) of said Act be amended so as to read as follows:

Sale of delin-
quent taxes—
when made

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.

Sec. 10. That section thirty-eight (38) of said Act be amended so as to read as follows:

Sec. 38. That the county treasurer shall on the last day of February and on the tenth day of October in each year, make settlement with the auditor of his county, 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.

Shall make annual settlement with Auditor

Sec. 11. That section forty-four (44) of said Act be amended so as to read as follows:

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 on the last day of February and tenth day of October 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, assets and effects belonging to the county, in the custody or under the control of such treasurer. Such statement shall be 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 sura not less.

Required to publish amount of money in treasury—time when—liability if statement be false

than one hundred dollars nor more than five hundred dollars.

Section 47 re-
pealed

SEC. 12. That section forty-seven of said Act is hereby repealed.

Approved March 12th, A. D. 1861.

CHAPTER IV.

An Act in Relation to the Redemption of Lands Sold for Taxes.

SECTION 1. Time extended one year—if redeemed within six months, all interest and penalties abated—if within twelve months, fifty per cent.—within nine months, twenty-five per cent.

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

Extension of time
one year

SECTION 1. That the time for the redemption of all lands heretofore sold for taxes, and which lands have been purchased and are now held by any city or county, when the redemption expires within one year, or has expired, and which have not been redeemed, shall be extended for the further time of one year. And the proper officers, on the payment, within six months after the passage of this act, of all taxes assessed on said lands prior to the year one thousand eight hundred and fifty-nine (1859) is hereby required to abate all interest (except seven [7] per cent. per annum, penalties and costs thereon, except cost of advertisement and sale,) and in like manner if payment as aforesaid is made within nine months, to abate fifty (50) per cent., and if paid within twelve (12) months, twenty-five per cent. of all such interest. *Provided*, That the provisions of this act shall not extend to any case where the time for redemption has already expired, and the county or city has advertised to give tax deeds, unless the owner or party in interest shall prior to the day designated for executing such deed or deeds, pay into the county or city treasury all costs and expenses incurred by giving such notice.

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