

sand dollars shall be outstanding in such bonds at any one time, nor shall any bonds be issued except upon proper vouchers and to pay the actual indebtedness of the county, or to raise money for that purpose.

Repeal of former
Acts

SEC. 3. Section seventeen of an act entitled "an act to authorize the county of Ramsey to issue bonds," approved March 6th, 1860, is hereby repealed.

SEC. 4. This Act shall take effect from and after its passage.

Approved March 8th, A. D. 1861.

CHAPTER XXXVI.

An Act to Remit forty-four per cent. of the State Tax for the County of Wabashaw, for the year One Thousand and Eight Hundred and Sixty, and to Legalize the Assessment in said County.

- SECTION 1. Duty of County Treasurer.
 2. Assessment for the year 1860 declared to be legal.
 3. Extension of time in which to make returns.
 4. How to be governed in equalizing taxes.
 5. Act, when to take effect.

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

Duty of County
Treasurer

SECTION 1. That the county treasurer of Wabashaw county is hereby authorized and required to remit forty-four per cent. of the State tax, as shown in the duplicate of real estate in his hands for the year one thousand eight hundred and sixty, and in all cases where the full amount of State taxes has been paid for the year one thousand eight hundred and sixty, the said treasurer is required to return forty-four per cent. of the taxes on real estate so paid, to the person or persons who have paid the same.

SEC. 2. The assessment of all lands and property in said county of Wabashaw for the year one thousand eight hundred and sixty and the levy of the same, and all pro-

ceedings in relation to said tax are hereby declared to be legal and valid, any omissions and irregularities in said proceedings to the contrary notwithstanding; *Provided nevertheless*, That the county auditor of Wabashaw county is hereby authorized and required forthwith to assess the city of Wabashaw for the year one thousand eight hundred and sixty, and make report to the board of county commissioners of said county, on the first Monday of March, one thousand eight hundred and sixty-one; and the said board of county commissioners shall forthwith make any correction which they may deem necessary, without lowering the aggregate of said assessment; and the county auditor shall immediately make out and place in the hands of the county treasurer the tax roll for said city of Wabashaw.

Assessment declared to be legal

Sec. 3. The time in which said treasurer of the county of Wabashaw is required to make his return to the State Treasurer is hereby extended to the fifteenth day of May, one thousand eight hundred and sixty-one, and said treasurer shall not distrain any goods or chattels, nor add any interest or penalties for the non-payment of taxes, until the fifteenth day of April, one thousand eight hundred and sixty-one.

Extension of time

Sec. 4. The county auditor and the county board of equalization of the county of Wabashaw for the year one thousand eight hundred and sixty-one, in equalizing taxes, and in making out duplicates as prescribed in section forty-one, of chapter one, of an act entitled, "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," approved March ninth, one thousand eight hundred and sixty, shall be guided and governed by the valuation and per centage hereinbefore ordered, in the same manner and with the like effect as if the same had been ordered by the state board of equalization.

How to be governed in equalizing taxes

Sec. 5. This Act shall take effect and be in force from and after its passage.

Approved February 25th, A. D. 1861.