

shal shall bear interest at the rate of twelve per cent. What rate of interest
per annum.

SEC. 7. At the expiration of one year from the time of the sale of any lot under the provisions of this Act, if the same shall not have been redeemed, the marshal who sold the same, or his successor in office, shall make and deliver a good and sufficient deed thereof to the holder of the certificate of sale of such lot. When lots not redeemed how disposed of

SEC. 8. This Act shall take effect and be in force from and after its passage.

Approved March 8th, A. D. 1861.

CHAPTER XLVIII.

An Act to Amend the Charter of the City of Winona.

- SECTION 1. City Council to ascertain the amount of taxes necessary to be raised for city purposes—*duty of City Recorder.*
2. Manner of assessing and collecting taxes.
 3. To deliver over to the County Treasurer the list of delinquent taxes—*duty of Treasurer.*
 4. *Duty of Assessor.*
 5. All acts inconsistent with this Act, are hereby repealed.
 6. Act, when to take effect.

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

SECTION 1. It shall be the duty of the city council of the city of Winona, to determine on or before the first day of August in each year, the amount of taxes and assessments, both general and special, necessary to be raised for city purposes, for the then current year. And it shall be the duty of the city recorder to transmit to the auditor of Winona County, on or before the first day of September of each year, a statement of the amount of tax so determined to be raised for city purposes. And the same shall, by said auditor, be assessed and levied upon the tax duplicate against all property, both real and personal, within the city of Winona, subject to such tax- Who to ascertain amount of taxes—duty of City Recorder

ation, in the same manner that township taxes are now assessed and levied.

Manner of assessing and collecting taxes

SEC. 2. Such city taxes shall be assessed, levied and collected by the same officer and in the same manner as county, state or township taxes are now or may hereafter be assessed, levied and collected. And when so collected, shall be accounted for and paid over to the city treasurer by the proper collecting officer, in the same manner as township taxes are accounted for and paid over to township treasurers, according to the general tax law of this State.

Deliver list of delinquent taxes, to whom—duty of Treasurer.

SEC. 3. The city council shall have the power to transfer and deliver over to the treasurer of the county of Winona, the lists or transcripts of the lists of delinquent taxes heretofore levied for city purposes, and all tax sale certificates now held and owned by the city of Winona, and when so delivered over, the county treasurer shall have the power and it shall be his duty to receive and collect such delinquent taxes, and upon order of the city council to assign and transfer such certificates in the name of the city, and upon expiration of the time of redemption to execute tax deeds to the purchasers under such certificates, in the same manner that the city marshal or city treasurer might now perform the same. And the county treasurer shall be liable for all city funds that may be received by him, and for the faithful performance of all duties that may be required of him under the provisions of this Act, in the same manner and to the same extent that he is now liable for other duties pertaining to his office, and shall receive the same compensation for all service required of him by this Act, that he is now entitled to for other similar duties.

Duty of Assessor

SEC. 4. The assessor of the city of Winona shall qualify and shall perform the duties pertaining to his office, in accordance with the general statutes of this State, in regard to township assessors, and he shall receive the same compensation and be subject to all the liabilities and perform all the duties of a township assessor, and no other assessment of property within the limits of the city of Winona, shall be made by any other than the city assessor.

Repeal of inconsistent acts

SEC. 5. All parts of the "act to incorporate the city of Winona," inconsistent with this Act, are hereby repealed, saving and preserving, however, all rights that

may have accrued, or liabilities that may have been incurred under or by virtue of the same.

SEC. 6. This Act shall take effect and be in force from and after its passage.

Approved March 7th, A. D. 1861.

CHAPTER XLIX.

An Act to amend an act entitled "an Act to amend an Act entitled 'an Act to Incorporate the City of Stillwater.' "

- SECTION 1. Amendment to section 15, chapter 3, of the act approved March 1st, 1856.
Powers and rights of Justices of the Peace.
2. Amendment to section 9, of chapter 7. All actions brought to recover penalty or forfeiture, to be brought in the corporate name of the city.
3. Amendment to section 5, of chapter 7. What property to be exempt from levy or sale, by virtue of any execution.
4. Amendment to section 11, of chapter 7. When appeal not to be taken.
5. Act, when to take effect.

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

SECTION 1. That section fifteen, of chapter three, of the act entitled "an act to amend an act entitled 'an act to incorporate the city of Stillwater,' " approved March 1st, 1856, shall be amended and shall read as follows :

Sec. 15. The justice of the peace for the city shall possess all the authority, powers and rights of a justice of the peace under the laws of the State, except he shall in no case entertain any civil proceedings to which the city is not a party; and shall have sole, exclusive jurisdiction to hear all complaints and conduct all examinations and trials in criminal cases within the city, cognizable before a justice of the peace, but warrants returnable before said justice may be issued in criminal cases by any other justice of the peace in the city, but no fee shall be received therefor.

Powers and
Rights of Justices
of the Peace