

Authorized to
abate the taxes
in certain coun-
ties

diyohi, and Meeker, are hereby authorized to abate the taxes due on all real and personal property, within their respective counties, for the year 1862, that may be shown to the satisfaction of the County Commissioners of the proper county, to have been destroyed by the Indians or otherwise, during the Indian raid of 1862.

SEC. 2. This act shall be in force from and after its passage.

Approved, March 5, 1863.

CHAPTER XXII.

An Act to Provide for the Assessment and Taxation of Property in the Counties of Brown and Watonwan, and for Levying Taxes thereon for the years 1862 and 1863.

- SECTION 1. Duty of County Auditors in said counties.
 2. Duty of Assessors.
 3. Meeting of the County Board of Equalization—for what purpose.
 4. Taxes for 1862 to be collected at the time and manner for 1863.
 5. All general laws to remain in full force in said counties.
 6. When act to take effect.

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

Duty of County
Auditors

SECTION 1. That for the purpose of taxation of all the property in the counties of Brown and Watonwan, in the State of Minnesota, for the years 1862 and 1863, the auditors of said counties, shall, on or before the first Wednesday of May 1863, make and deliver to the respective assessors in said counties, the assessment rolls in the manner provided by the general laws of this State.

Duty of Assessors

SEC. 2. That the assessors in said counties, shall then proceed to assess all the taxable property in said counties, and make their returns to their respective County Auditors on or before the first Monday of August, 1863.

SEC. 3. That the County Boards of Equalization for said counties, shall meet on the first Tuesday of September, 1863, for the purpose of equalizing the assessments for the years 1862 and 1863, in said counties. Meeting of Board of Equalization — for what purpose

SEC. 4. That all the taxes for 1862, in said counties, shall be assessed, levied and collected at the time and in the manner as the taxes for 1863, in said counties. Taxes how collected

SEC. 5. That all the general laws in this State relating to the assessment and taxation of property, and the levy of taxes thereon, as well as to the duties of County Auditors and County Treasurers, shall be and remain in full force and operation in said counties, as far as the same are not repealed or modified by this act. All general laws to remain in full force

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

Approved, March 4, 1863.

CHAPTER XXIII.

An Act to Legalize and Confirm the Tax levied in Houston County, for county purposes, for the year 1862, by the Commissioners of said county, and to authorize the collection of the same.

- SECTION 1. Tax levied by Board of County Commissioners for year 1862, is hereby confirmed.
2. Duty of the proper officers for the collection of taxes.
 3. For what purpose the excess to be used.
 4. When act to take effect.

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

SECTION 1. That the action of the Board of County Commissioners of Houston County, in levying a tax of five mills on the dollar valuation of all the taxable property in said county for the year 1862, is hereby legalized and confirmed. Taxes levied for 1862 legalized