

CHAPTER XXXV.

An Act to Provide for the Collection of School District Taxes in the County of Wabashaw, for the year A. D. 1862.

- SECTION** 1. Duty of trustees in the several school districts in said county.
 2. Duty of treasurer before proceeding to collect said tax.
 3. Treasurer to return to County Auditor a list of all delinquent taxes.
 4. Duty of supervisor.
 5. When act to take effect.

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

Duty of trustees
in the several
school districts in
said county

SECTION 1. That the trustees of the several school districts in the county of Wabashaw, in the State of Minnesota, which failed to make returns to the County Auditor as required by the school law, approved March 6, 1862, are hereby authorized and empowered to immediately levy a tax upon the taxable property of their respective districts as assessed for the year 1862, in such sum or sums of money as may have been legally voted by such district under the provisions of said act; and shall thereupon make out and deliver to the treasurer of their district, a tax list containing the names of the taxable inhabitants, and the amount of tax each person is liable to pay, with their warrant attached, requiring said treasurer to collect the same within thirty days, to be paid out by said treasurer as required by law.

Duty of treasurer
before proceed-
ing to collect said
tax

SEC. 2. It shall be the duty of the treasurer before proceeding to collect said tax, to give bond to the trustees of his district, in double the amount of the tax to be collected, to be approved by the trustees. And he shall have the same powers to enforce the collection of said tax as are now given by law to county treasurers, and he shall be allowed for his compensation five per cent. on the amount collected.

Treasurer to re-
turn list of all de-
linquent taxes—
to whom

SEC. 3. It shall be the duty of the treasurer of the several school districts to return to the County Auditor all the delinquent taxes on or before the first day of September next, and the County Auditor shall include such unpaid taxes in the tax duplicate for the year 1863.

SEC. 4. Any town or sub-district which has voted a tax according to the provisions of section 25 of said act of March 6, 1862, to pay outstanding indebtedness incurred as a school district, it shall be the duty of the supervisors of said town to levy a tax on the taxable property of such town or sub-district sufficient to pay such indebtedness, and shall issue and deliver to the town treasurer a tax list with their warrant thereto attached, requiring him to collect such tax in the same manner as is herein provided for school district treasurers, and such town treasurer shall receive the same pay for his services, and shall pay out such sums when collected on unredeemed school orders on the said treasurer, and on orders drawn by the supervisors on account of such indebtedness.

Duty of supervisor

SEC. 5. This act shall take effect and be in force from and after its passage.

Approved, March 4, 1863.

CHAPTER XXXVI.

An Act to Provide for the Assessment and Collection of a Special School Tax in District, No. 63, in Goodhue County.

- SECTION 1. County Auditor authorized to levy a special school tax.
 2. Duty of County Treasurer.
 3. When act to take effect.

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

SECTION 1. The County Auditor of Goodhue county is hereby authorized and directed to assess upon the valuation of property for the year 1862, in school district number sixty-three of said county, the sum of two hundred and fifty dollars as a special school district tax.

Authorized to levy a special school tax