

CHAPTER XIV.

An Act to amend Section one hundred and two, of Chapter eleven, of the General Statutes, relating to taxes.

March 3, 1871

- SECTION 1. Amendment to Section one hundred and two (102), Chapter eleven (11), General Statutes. Treasurer shall make settlement, when—duty of Auditor.
2. When act to take effect.

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

SECTION 1. That section one hundred and two of chapter eleven, of the general statutes, be amended so as to read as follows :

Sec. 102. 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 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, and after such settlement the auditor shall deliver to the treasurer, who shall receive such duplicate, and retain the same for the collection of the unpaid taxes therein, until the first Monday in June next following, when such duplicate shall be returned to, and thereafter retained by said auditor.

Treasurer shall make settlement, when—duty of auditor.

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

When act to take effect.

Approved March 3, 1871.