

his office the list, notice, affidavit of publication, one copy of the newspaper, and supplement, if any, in which the notice and list were published, all answers, all orders made in the proceedings, and all affidavits and other papers filed in the course of the proceedings.

Clerk to file all lists, notices, etc.

SEC. 34. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

Repeal of inconsistent acts.

SEC. 35. This act shall take effect and be in force from and after its passage.

When act to take effect.

Approved March 9, 1874.

CHAPTER III.

AN ACT TO PROVIDE FOR THE LEVY AND COLLECTION OF TAXES UPON PROPERTY IN CASES WHEN SUCH PROPERTY HAS BEEN SUBJECT BY LAW TO TAXATION BUT THE LEVY OF TAXES THEREON HAVE BEEN OMITTED.

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

SECTION 1. In all cases when any buildings or lands in this state have heretofore been subject to taxation for any year or years, since the year one thousand eight hundred and sixty six, but the levy of taxes thereon for any such year or years has been omitted all such taxes the levy of which has been so omitted shall hereafter be levied upon such buildings and lands and collected in manner hereinafter provided.

When levy of taxes has been omitted, same to be collected.

SEC. 2. It shall be the duty of the state auditor on or before the first day of May next, after the passage of this act, to make a separate list of all lands in each county for each year, since the year one thousand eight hundred and sixty-five, and of all buildings standing upon lands owned by parties other than the owners of such buildings, upon which taxes were not levied for such year, but which were subject by law to taxation for such year. Such lists when made shall be forthwith forwarded by the state auditor to the auditors of the respective counties in which the land or buildings therein described are situated, such lists may be in the following form :

State auditor annually to make separate lists of property in counties upon which taxes were not levied.

List of lands and buildings situated in the county subject to taxation for the year A. D. 18—, upon which taxes run paid for that year.

Form of list.	Congressional Township.	Range.	Section.	Quarter section.	Value as fixed by county board.	Value as charged by state board of equalization.	Aggregate rate of tax.	Amount of Tax.
	Buildings.							

State Auditor.

Chairman Board Co. Com.

County Auditor.

The duties hereby imposed upon the state auditor in the making up of such lists, shall extend only the insertion therein of the description of such tract of land and of each building therein specified.

SEC. 3. Upon receipt of any such list or lists by any county auditor, it shall be his duty to forthwith notify each county commissioner of his county of the receipt of such list or lists, and thereupon an extra meeting of the board of county commissioners of such county for the purpose set forth in this act, shall be called in the manner provided for in the general statutes of this state, to be held at a time and place in such call designated, not less than four weeks from the time of the making of such call and not later than the first day of August next after the passage of this act. After any such meeting shall have been called it shall be the duty of the county auditor of the county to give notice of the time and place of such meeting by publication of a notice in a newspaper published in his county, if there be any newspaper published therein, and if there be none then in a newspaper at the capital of this state. Such notice shall be published at least three times before the day appointed for such meet-

Upon receipt of lists by county auditor, duty of said officer, also of county commissioners, &c.

ing, and at intervals of not less than five days. Such notice may be in the following form :

State of Minnesota, }
 County _____, }
 Office of County Auditor. }

Notice is hereby given, that an extra meeting of the board of county commissioners of the county, for purpose set forth in an act of the legislature, entitled an act to provide for the levy and collection of taxes upon property in cases where such property has been subject by law to taxation but the levy of taxes thereon has been omitted," approved, Anno Domini one thousand eight hundred and seventy-four, will be held at _____, in _____, in this county, commencing on the _____ day of _____, Anno Domini one thousand eight hundred and seventy-four, at _____ o'clock, A. M.

_____,
 County Auditor.

SEC. 4. The board of county commissioners shall meet at the time and place appointed therefor in such case [call,] and at such meeting shall add to the list aforesaid furnished by the state auditor, a description of each tract of land within the county, and of each building standing upon lands in the county, owned by parties other than the owners of such buildings not already upon such list, upon which taxes were not levied for the year for which such list shall have been made, which were subject by law to taxation for such year, but no accidental failure or omission by either the state auditor or the board of county commissioners to place upon any such list any tracts of lands or buildings within the county subject to be placed therein by the provisions of this act, shall in any manner affect it [its] validity of anything done under the provisions of this act with reference to such lands and buildings as are actually placed upon such list.

County commissioners to add to list descriptions of property omitted.

SEC. 5. After such list shall have been perfected as hereinbefore provided, said board shall proceed at such meeting to ascertain the true and actual cash value at the year for which such lists shall have been made, of each tract of land and of each building described in such list, and for that purpose may summon before it and examine under oath such witnesses as it may deem necessary for its information in regard to such value. In making such valuation the board shall have due regard for the average valuation of real property in the county made according

County commissioners to ascertain value of property described in list.

to law for the year for which such lists shall have been made, for purpose of taxation, and also for the relative situation, quality of soil, improvements and natural certified advantages possessed by such tract and lot. Any person interested in any lands or any buildings upon such list shall have a right to present at such meeting and to be heard as to the valuation of such lands or buildings, and to swear and examine witnesses before such board upon the question of such valuation. After the valuation of any tract of land or building upon such list shall have been ascertained, as hereinbefore provided, such value shall be thereupon entered upon such list opposite to the description of such tract or building, in a column set apart for that purpose. When the valuation of all the several tracts of lands and buildings upon such list shall have been ascertained and entered thereon, said list and valuation shall be authenticated by the signature of the chairman of the board, which shall be a sufficient authentication thereof for all purposes. Such meeting may be adjourned from day to day, but shall not continue longer than ten days, and the valuation of all tracts of lands and buildings upon such list shall be fully completed and authenticated in manner hereinbefore provided, on or before the first day of September next after the passage of this act.

County auditor to forward copy of completed list to state auditor, who shall lay same before board of equalization.

SEC. 6. After such list and valuation shall have been completed, as hereinbefore provided, the same shall remain in the custody of the county auditor of the county, and he shall, on or before September 10th next after the passage of this act, make a certified copy of such list and valuation and forward the same to the state auditor. At the next session of the state board of equalization it shall be the duty of the state auditor to lay before the same all certified copies of such lists and valuation as shall have been received by him, and it shall thereupon be the duty of such state board to equalize the valuation of the property contained in each of such lists with the valuations of property throughout the state made according to law for purposes of taxation for the year for which such lists shall have been made, which equalization shall be made in the same manner as near as may be, as is provided by the statutes of this state for equalization of values of property throughout the state by such state board.

SEC. 7. When the state board shall have completed its equalization of the property contained in each of such

lists as hereinbefore provided, the state auditor shall return each of such copies of lists received by him as aforesaid to the auditor of the county wherein the property therein described is situated, together with a statement specifying the per centum, if any, to be added to or deducted from the valuation as made by the county board as determined by such state board, and upon the receipt of such copy and statement it shall be the duty of the county auditor to add to or deduct from each tract and building upon such list the required per centum on the valuation thereof as made by the county board, and the value of each tract of land, and of each building upon said list as corrected shall be entered by such county auditor upon such list opposite to the description thereof in a column provided for that purpose.

State auditor to return copies of equalization lists to county auditor, who shall deduct required per cent.

SEC. 8. After the valuation of such property shall have been corrected as hereinbefore provided it shall be the duty of the county auditor to ascertain and set down in such list opposite to the description thereof, in a column provided for that purpose, the aggregate rate of taxation for all purposes to which each tract of land and each building upon such list was subject by law for the year for which such list shall have been made, and such auditor shall thereupon calculate the amount of tax upon each of such tracts of lands and buildings at such rate, and set down such amount upon such list opposite to the description of the tract of land or building upon which such amount of taxes so calculated, in a column appropriated for that purpose. When such amounts shall have been so calculated and set down on such list the same shall be authenticated by the signature to such list of such auditor, which shall be deemed a sufficient authentication thereof for all purposes.

County auditor to ascertain aggregate rate of taxation on each description of property.

SEC. 9. After the amount of tax upon each tract of land and each building upon such list shall have been calculated and entered thereon as hereinbefore provided, the county auditor shall make out and certify two complete duplicates of such list as the same item appears, one of which shall be transmitted to the state auditor for custody in his office and the other of which shall be forthwith delivered to the county treasurer of the county, and shall constitute his warrant for the collection of the taxes therein specified.

County auditor to make duplicate lists for state auditor and county treasurer.

SEC. 10. Upon the receipt of such duplicate by the county treasurer, the respective amounts of tax therein

Taxes, when payable.

specified upon each tract of land and building therein described, shall become forthwith due and payable, and become a lien upon the tract or building upon which the same shall have been so levied, and it shall become the duty of such treasurer forthwith to collect such tax.

If tax not paid within three months same to draw interest.

SEC. 11. In case any tax upon any such duplicate shall not be paid within three months after the receipt of such duplicate by the county treasurer, such tax shall thereafter draw interest at the rate of twelve per cent. per year, and it shall be the duty of such treasurer to apply to the district court of the county at a term thereof held not less than six months after the receipt of [by] him of such duplicate for judgment against the tract of land or building upon which such tax shall have been assessed for the aggregate amount of the taxes and interest thereon, upon all duplicates in his hands made under the provisions of this act. Notice of such application shall be given by publication in a newspaper published in the county if any be there published, and if no newspaper be published in such county, then in a newspaper published at the capitol of the state, such notice shall be published at least three times at intervals of at least five days, the last publication being made at least ten days before the term of court at which such application for judgment is made, such notice may be in the following form :

How notice of application for judgment to be given.

STATE OF MINNESOTA, }
 COUNTY OF _____ }
 TREASURER'S OFFICE. }

Notice is hereby given that in pursuance of an act of the legislature entitled " An act to provide for the levy and collection of taxes upon property in cases when such property has been subject by law to taxation, but the levy of taxes thereon have been omitted, approved—, eighteen hundred and seventy-four, and [I] shall apply to the district court in and for this county, at a term thereof to be held at — in — in this county, commencing on the — day of —, eighteen hundred and seventy-four, [A. D. 187—,] on the first day of such term, for judgment against each and every one of the tracts of lands and buildings hereinafter described, for all taxes levied thereon, under provisions of said act remaining unpaid, together with interest thereon, and costs as allowed by said act.

The following is a description of the lands and buildings against which judgment will be applied for :

(Here give a particular description of each tract of land and of each building against which judgment is to be applied for.)

County Auditor.

No service of summons nor notice other than publication of the notice in this section provided for, shall be necessary to give the court to which such application is made, jurisdiction to receive and act upon the same as hereinafter provided.

SEC. 12. The application referred to in the previous section may be in the following form :

To the District Court in and for the county of———. The application of —— County Treasurer in and for said county———.

That in pursuance of an act of the legislature entitled “An act” to provide for the levy and collection of taxes upon property in cases where such property has been sub-
 ject by law to taxation, but the levy thereon of taxes there-
 on have been omitted, approved —— eighteen hundred and
 seventy-four, certain taxes were levied upon each of the
 several tracts of lands and buildings hereinafter described,
 situated in said county, and duplicate lists of such tracts
 and buildings, and of such taxes were placed in my hands
 in accordance with such act, for the collection of such
 taxes ; that more than three months have elapsed since the
 receipt by me of such duplicate, but there remains unpaid
 upon each of the following described tracts of lands and
 buildings, taxes charged against the same in such dupli-
 cate to the amount in the aggregate of the sum hereinaf-
 ter set opposite the description of such tract or building ;
 and that said duplicates were placed in my hands on the
 —— day of ——, eighteen hundred and seventy—— [A.
 D. 187——.]

Form of applica-
 tion for judg-
 ment.

The following is a list of the lands and buildings referred to, and of the amount of tax charged against the same upon such duplicates remaining unpaid :

FORM.

Range.	Section.	Qr.	Amount of tax.	Remarks.
Buildings.				

The applicant therefore prays the judgment of the court that the respective amounts above specified together with interest thereon since the — day of — eighteen hundred and seventy—, A. D. 187—, at the rate of twelve per cent. per year, be adjudged to the [be] liens upon the respective tracts of land and buildings opposite to the description of which the same are set, and that such lands and buildings be sold for the payment thereof.

County Treasurer.

All taxes remaining unpaid upon said duplicates shall be included in one application.

SEC. 13. Upon filing said application with the court, together with proof of publication of the notice hereinbefore provided for, which may be by the affidavit of the publisher of the newspaper in which the same shall have been published, or the foreman or business manager thereof, the court shall forthwith proceed to render judgment against each tract of land and building in such application described for which no objection shall be filed, as provided for in the next section, adjudging that the amount of tax stated in such application to be due thereon, together with interest thereon as hereinbefore provided, and costs, be a lien upon such tract of land or building, as the case may be, and the whole thereof, and that such tract of land or building, as the case may be, be sold for the payment of the same. All the several tracts of lands and buildings described in such application, for which no objections shall be filed, shall be included in one judgment.

Judgment to be rendered upon filing application with the court.

SEC. 14. Any person legally or equitably interested in any such tract of land, or in any building described in such application, may at the time mentioned in such notice of application, appear in court and file objections in writing against the rendition of judgment against such tract or building, as the case may be, and thereupon the court shall proceed to try and determine the issues raised by such objections, and shall render judgment according to law and the rights of the parties. All the several tracts of lands and buildings described in said application, for which objection shall be filed, but against which judgment shall be rendered upon trial thereof, shall be included in one judgment. No appeal, writ of error, certiorari, or other proceeding to review any judgment rendered under the provisions of this law shall stay proceedings upon such judgment.

How objection to rendition of judgment may be interposed.

SEC. 15. The costs included in any such judgment shall consist of the expense of publication of notice of application for judgment and fees of officers of the court, as allowed by law by [for] like services in civil actions; such costs shall be apportioned among the several tracts of land and buildings in such judgment described according to the amount of the tax and interest for which judgment is rendered against the same.

Costs and expenses, how apportioned.

SEC. 16. All tracts of lands and buildings against which any such judgment shall be rendered shall be sold by the treasurer of the county, to satisfy such judgment, together with costs and expenses of advertisement and sale, in the same manner and upon like notice as provided by the statutes of the state for sales for real estate for non-payment of taxes; and purchasers at such sales shall acquire like rights as are required by purchasers of lands at sales of real property made under the statutes of this state for non-payment of taxes, and the duties of all officers in reference to such sales shall be the same as the duties in reference to sales of real property under the statutes of this state for non-payment of taxes; and such lands and buildings shall be subject to redemption at any time within one year from the time of such sales, in like manner as redemption of real property from sales made under the statutes of this state for non-payment of taxes.

By whom lands and buildings to be sold.

SEC. 17. All moneys collected or received by the treasurer under the provisions of this act shall be distributed and accounted for in like manner as taxes levied and collected under the statutes of this state.

Disposition of funds collected.

Certain exemp-
tions.

SEC. 18. This act shall not be construed to charge taxes against any property that at the time the same may have been purchased in good faith appeared upon the books of the county as clear and free from any prior taxes thereon.

When act to take
effect.

SEC. 19. This act shall take effect and be in force from and after its passage.

Approved March 9, 1874.

CHAPTER IV.

AN ACT TO AMEND SECTION SIX (6) OF CHAPTER ONE HUNDRED AND FOUR OF THE GENERAL LAWS OF ONE THOUSAND EIGHT HUNDRED AND SEVENTY-THREE, PROVIDING FOR THE COLLECTION OF TAXES AGAINST RAILROAD COMPANIES.

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

Duty of railroad
commissioner in
case of failure to
make return of
gross earnings.

SECTION 1. That section six (6) of chapter one hundred and four of the general laws of the year A. D. one thousand eight hundred and seventy-three be, and the same is hereby amended so as to read as follows :

Sec. six [6.] If any railroad company in this state shall fail to make a return of its gross earnings, and the whole thereof, at the time and in the manner provided by law, it shall be the duty of the railroad commissioner to notify the treasurer or accounting officer of such neglect or default, and if the same shall continue for thirty days after serving such notice, such company shall be subject to a penalty in an amount equal to twenty five per cent. of the tax imposed upon such company to be added to and collected with such tax, and in case such railroad company shall fail within thirty days after such notice to make such return of its gross earnings, and the whole thereof at the time, and in the manner provided by law, then in that case it shall be the duty of the state treasurer to fix the amount of such gross earnings and tax together with such penalty, basing his actions upon the best evidence he can obtain without expense to the state, and