

CHAPTER 6.

AN ACT TO AMEND CHAPTER ONE (1) OF THE GENERAL LAWS OF ONE THOUSAND EIGHT HUNDRED AND SEVENTY-FOUR (1874), AS AMENDED BY CHAPTER FIVE (5) OF THE GENERAL LAWS OF ONE THOUSAND EIGHT HUNDRED AND SEVENTY-FIVE (1875), BEING AN ACT TO PROVIDE FOR THE ASSESSMENT AND COLLECTION OF TAXES.

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

SECTION 1. That section one (1) of chapter one (1) of the General Laws of one thousand eight hundred and seventy-four (1874) be and the same hereby is amended by inserting after the word "property," in the first line of said section, the words "and all personal property employed in trade or business."

Section 1 amended, relating to personal property.

SEC. 2. That section three (3) of said act be and the same is hereby amended as follows: By striking out the words "lumber and logs within this State, or logs the logmark of which may be recorded in this State," and by inserting in lieu thereof the words "logs cut in this State for the purpose of being run out of this State prior to manufacture."

Section 3 amended, relating to logs.

SEC. 3. That section six (6) of said act shall be and the same is hereby amended so as to read as follows:

Sec. 6. Personal property shall be listed for taxation during the months of May and June of each year, when required by the assessor, and with reference to ownership and value of such property at the time it may be listed.

When personal property to be listed.

SEC. 4. That section nineteen (19) of said act be and the same is hereby amended as follows: By striking out in the eighth line of said section the words "on the first day of May in each year."

Section 19 amended by striking out date.

SEC. 5. That section twenty-seven (27) of said act of one thousand eight hundred and seventy-four (1874), as amended by section seven (7) of said act of one thousand eight hundred and seventy-five (1875), be and the same is hereby amended so as to read as follows:

Sec. 27. Every person who purchases, receives, or holds personal property of any description, for the purpose of adding to the value thereof by any process of manufacturing, refining, rectifying, or by the combination of different materials, with a view of making gain or profit by so doing, shall be held to be a manufacturer, and he shall, when required to make and deliver to the assessor a statement of the amount of his other personal property subject to taxation, also in-

Section 27 amended, relating to manufacturers.

cludes in his statement the average value estimated as provided in the preceding section, of all articles purchased, received, or otherwise held for the purpose of being used in whole or in part, in any process or operation of manufacturing, combining, rectifying or refining, which from time to time he has had on hand during the year next previous to the time of making such statement, if so long he has been engaged in such manufacturing business, and if not, then during the time he has been so engaged. Every person owning a manufacturing establishment of any kind, and every manufacturer shall list as part of his manufacturer's stock the value of all engines and machinery of every description, used or designed to be used in any process of refining or manufacturing, except such fixtures as have been considered as part of any parcel of real property, including all tools and implements of every kind used or designed to be used for the aforesaid purpose.

SEC. 6. That section twenty-nine (29) of said act of one thousand eight hundred and seventy-four (1874), as amended by section nine (9), of said act of one thousand eight hundred and seventy-five (1875), be and the same is hereby amended so as to read as follows :

Sec. 29. The accounting officer of every bank, whose capital is not represented by shares of stock, and every private banker, broker, or stock jobber shall make out and deliver to the assessor, when required to list personal property, a statement which he shall verify by oath, showing :

First.—The amount of money on hand or in transit.

Second.—The amount of funds in the hands of other banks, brokers, or others subject to draft.

Third.—The amount of checks or cash items, the amount thereof not being included in either of the preceding items.

Fourth.—The amount of bills receivable, discounted or purchased, and other credits due or to become due, including accounts receivable, and interest accrued but not due, and interest due and unpaid.

Fifth.—The amount of bonds and stocks of every kind (excepting United States bonds), and shares of capital stock of joint stock or other companies or corporations held as an investment, or in any way representing assets.

Sixth.—All other property appertaining to said business, other than real estate, which real estate shall be listed and assessed as other real estate is listed and assessed under this act.

Seventh.—The amount of all deposits made with them by other parties.

Eighth.—The amount of all accounts payable, other than current deposit accounts.

The amount of the seventh item shall be deducted from the aggregate amount of the first, second and third items, and the remainder, if any, shall be listed as money, according to

the provisions of section twenty-two (22) of this act. The amount of the eighth item shall be deducted from the amount of the fourth item, and the remainder, if any, shall be listed as credits, according to the provisions of said section twenty-two (22). The amount of the fifth item shall be listed as bonds and stocks, under the said section twenty-two (22), and the sixth item shall be listed the same as other similar personal property is listed under this act.

SEC. 7. That section thirty (30) of said act be and the same is hereby amended so as to read as follows:

Sec. 30. The stockholders of every bank located within this State, whether such bank has been organized under the banking laws of this State or of the United States, shall be assessed and taxed on the value of their shares of stock therein, in the county, town, district, city, or village where such bank or banking association is located, and not elsewhere, whether such stockholders reside in such place or not, such shares shall be listed and assessed annually, with regard to the ownership and value thereof at the time of such listing and assessment. To aid the assessor in determining the value of such shares of stock, the accounting officer of every such bank shall furnish a statement to the assessor, verified by oath, showing the amount and number of shares of the capital stock of such bank, the amount of its surplus or reserve fund, and the amount of its legally authorized investments in real estate, which real estate shall be assessed and taxed as other real estate is assessed and taxed under this act. The assessor shall deduct the amount of such investments in real estate from the aggregate amount of such capital and surplus fund, and the remainder shall be taken as a basis for the valuation of such shares of stock in the hands of the stockholders, subject to the requirements of section thirty-nine (39) of this act, referring to the assessment of personal property. The shares of capital stock of national banks not located in this State, held in this State, shall not be required to be listed under this act.

Section 30 amended, relating to stockholders in banks.

SEC. 8. That section forty (40) of said act of one thousand eight hundred and seventy-four (1874), as amended by section ten (10) of said act of one thousand eight hundred and seventy-five (1875), be and the same is hereby amended so as to read as follows:

Sec. 40. All real property in this State subject to taxation under this act, shall be assessed every even numbered year, and all personal property subject to taxation under this act shall be assessed annually. School, university, internal improvement, and all other State lands and railroad lands sold or contracted to be sold, shall be taxed in like manner as all other lands subject to taxation. The county auditor shall annually list for taxation all such lands within his county which are found from his knowledge, or from the certificate of the Auditor of State, or of the Railroad Commis-

Section 40 amended, relating to real property.

sioner, or of the Register of any United States land office, to have become subject to taxation, and which have not been listed for that purpose, directing the assessor to value the same and make return thereof; and it is hereby made the duty of the county auditor to obtain during the month of April in each year from the Register of the United States land office of the district in which his county may be situated, a certified list of lands which may have become subject to taxation since the last annual assessment.

SEC. 9: That section forty-one (41) of said act of one thousand eight hundred and seventy-four (1874), as amended by section eleven (11) of said act of one thousand eight hundred and seventy-five (1875), be and the same is hereby amended so as to read as follows:

Section 41
amended, re-
lating to books
for assessment.

Sec. 41. The books for the assessment of property shall be provided for and to correspond with each assessment district by the county auditor at the expense of the county, and they shall contain columns for the use of the county auditor and assessor in the performance of their duties, according to the forms and requirements of law. The auditor shall enter in the real estate assessment books, lists of all tracts of lands and town, village or city lots subject to taxation opposite the names of the owners thereof, so far as the same shall be to him known, showing the number of acres included in each tract of land, and the number of lots and blocks, or parts of lots or blocks in each town, village or city. When a whole section, half section, quarter section, half quarter section, or any fractional government subdivision appears to belong to one owner, they may be grouped and assessed by the assessor as one tract of land, and when several adjoining lots of equal value in the same block belong to one owner, they may be grouped and assessed as one description tract of land. The personal property assessment books shall contain columns for the names of the persons assessed, and to correspond with the different classes of personal property named in section twenty-two (22) of this act; and there shall be appended to each personal property assessment book in every odd numbered year, a list of lands, town, village and city lots in the town, village, city or district that may have become taxable since the last assessment.

SEC. 10. That section forty-six (46) of said act of one thousand eight hundred and seventy-four (1874), as amended by section fourteen (14) of said act of one thousand eight hundred and seventy-five (1875), be and the same is hereby amended so as to read as follows:

Section 46
amended, re-
lating to man-
ner of assess-
ment.

Sec. 4^b. The assessor shall ascertain and determine, according to the provisions of section thirty-nine (39) of this act, the value of all personal property, and each separate tract or lot of real property described in the assessment books furnished him by the county auditor, and he shall enter opposite each tract or lot, the true and full value

thereof, including all improvements and structures thereon. The assessor shall also determine and enter in separate columns the value of all structures and the value of all other improvements upon each tract or lot, and the number of acres of cultivated and improved land.

SEC. 11. That section forty-seven (47) of said act of one thousand eight hundred and seventy-four (1874), as amended by section fifteen (15) of said act of one thousand eight hundred and seventy-five (1875), be and the same is hereby amended by striking out the last two words, "liable and," in the ninth (9th) line. Section 47 amended.

SEC. 12. That that part of section sixty-nine (69) of said act preceding the first subdivision, be and the same is hereby amended so as to read as follows:

Sec. 69. The county commissioners, or a majority of them, with the county auditor, shall form a board for the equalization of the assessment of the property of the county. They shall meet for this purpose annually, on the third (3d) Monday of July, at the office of the county auditor, and having each taken an oath fairly and impartially to perform their duties as members of such board, they shall examine and compare the returns of the assessment of property of the several towns or districts of the county, and proceed to equalize the same, so that each tract or lot of real property, and each article or class of personal property, shall be entered on the assessment list at its true and full value, subject to the following rules. Section 69 amended, relating to board of equalization

And the said section sixty-nine (69) is hereby further amended by striking out the last clause "under the rules aforesaid," of the fifth (5th) subdivision, and all thereafter, and adding the following:

Sixth.—The county auditor shall keep an accurate journal or record of the proceedings and orders of said board, showing the facts and evidence upon which their action is based, and the said record shall be published the same as other proceedings of county commissioners, and a copy of such published proceedings shall be transmitted to the Auditor of State, with the abstract of assessment hereinafter required. The county board of equalization may continue in session and adjourn from time to time during four (4) weeks, commencing on the said third (3d) Monday of July; but after final adjournment, the county commissioners shall not have power to reduce the taxable valuation of the county or of any town or district therein. County auditor to keep journal of proceedings.

SEC. 13. Amend section seventy-two (72) of said act of one thousand eight hundred and seventy-four (1874), by striking out all preceding the subdivision of said section designated "first," and insert in lieu of the words so stricken out the following: The Governor, Auditor of State, and one (1) qualified elector from each judicial district of the State, to be appointed by the Governor, by and with the ad- Amending section 72, relating to State board of equalization.

vice and consent of the Senate, shall constitute the State board of equalization. The Governor shall be the president, and Auditor of State the clerk, of said board. The appointed members of said board shall hold their offices for the term of two (2) years. *Provided*, that of such members first appointed, those appointed from the judicial districts designated by odd numbers shall go out of office at the expiration of the first (1st) year, and thereafter all members of said board shall be appointed for the term of two (2) years. The Governor shall fill all vacancies in said board. The appointed members of said board shall receive the same per diem and mileage as now is or hereafter may be by law allowed members of the Legislature. Said board shall meet at the capital of the State, on the first (1st) Tuesday of September in each year, to equalize the value of the personal property of the several counties in this State, and bring the same to its true and full value in money, in the manner hereinafter prescribed. Said board shall also meet, at the capital of the State, on the first (1st) Tuesday of September in each and every even numbered year, to equalize the value of the real property of the several counties in this State, and bring the same to its true and full value in money, in the manner hereinafter prescribed. Said board may adjourn from day to day, and may, from time to time, select such employées as may be deemed necessary.

SEC. 14. That section seventy-five (75) of said act be and the same is hereby amended so as to read as follows :

Amending section 75, relating to the amount of State tax.

SEC. 75. The amount of tax for State purposes shall be determined annually by the Legislature, and the rate per centum necessary to raise such amount shall be certified to each county auditor by the Auditor of State, on or before the first (1st) day of October of each year. The amount of tax for county purposes shall be fixed by the county commissioners, at the time of their meeting, and before their final adjournment as a board of equalization, each year. Such tax shall be based upon an itemized statement of the county expenses for the ensuing year, which statement shall be included in the published proceedings of the said board, and no greater levy of county tax shall be made upon the taxable property of the county than will be equal to the amount of such expenses, with an excess of five (5) per cent. of the same. The amounts of taxes of incorporated cities, villages and townships shall be certified by the proper authorities to the county auditor, on or before the first (1st) day of October, and of school districts on or before the fifteenth (15th) day of October of each year. The rate per centum of all taxes, except the State tax, shall be calculated and fixed by the county auditor, according to the limitations hereinafter prescribed. *Provided*, that if any city, town or school district shall return a greater amount than the prescribed rates

will raise, then the county auditor shall only extend such amount of tax as the limited rate will produce.

SEC. 15. That section seventy-nine (79) of said act of one thousand eight hundred and seventy-four (1874), as amended by section eighteen (18) of said act of one thousand eight hundred and seventy-five (1875), be and the same hereby is amended as follows:

Sec. 79. There shall be levied annually on each dollar of the taxable property in the State, other than such as by law is otherwise taxed as valued and entered on the list of taxable property for the several purposes in this act enumerated, and taxes as hereinafter specified, namely: for State purposes, such amount as may be levied by the Legislature, the rate to be determined and certified to the county auditor by the Auditor of State; for county purposes, such amount as may be levied by the county commissioners, the rate of which shall not exceed five (5) mills in any county having a taxable valuation of one million dollars (\$1,000,000) or more, and the amount of which shall not exceed five thousand dollars (\$5,000) in counties having a taxable valuation less than one million dollars (\$1,000,000), and the rate of such tax shall not exceed one (1) per cent. in any county; for township purposes, such sum as may be voted at any legal town meeting, and certified by the town clerk to the county auditor, who shall fix the rate which shall not exceed, exclusive of such sums as may be voted at the annual town meeting for road and bridge purposes, and for the support of the poor, two (2) mills in any township having a taxable valuation of one hundred thousand dollars (\$100,000), or more, and the amount of which shall not exceed one hundred and fifty dollars (\$150) in any township having a taxable valuation less than one hundred thousand dollars (\$100,000); and the rate of such tax shall not exceed one half of one per cent. [in] on any township; for school district purposes, in addition to the general tax of one (1) mill, such sum as may be voted at any legal meeting of the qualified voters of the district, and certified by the district clerk to the county auditor, who shall fix the rate, which shall not exceed nine (9) mills for the support of the school, and one (1) per cent. for the erection of a school house. *Provided*, that the aforesaid limitations shall not be construed as prohibiting assessments on property adjacent to local improvements made in any city or incorporated town or village for the purpose of paying the cost thereof and the damages occasioned thereby, and that nothing in this section shall be construed to prevent the county commissioners, township supervisors, or corporate authorities of any city, town, village, or school district, from levying any tax which by any special law they may be authorized to levy.

Amending section 79, relating to levy of taxes for county and town purposes.

SEC. 16. That section eighty-one (81) of said act be and the same is hereby amended by adding thereto the following:

And in calculating and extending any tax, the county audi-

Amending section 81, relating to the extension of fractions.

tor shall not be required to extend any amount less than one cent; but if the tax results in a fraction of one-half cent or more, he shall raise such tax to one cent; and if resulting in a fraction of less than one-half cent, he shall drop such fraction. *Provided*, that when the whole of any tax to be extended on any tract of land, or upon the personal property assessed to any person, does not amount to one-half cent, a tax of one cent shall be charged against such tract or lot of land, or such personal property.

SEC. 17. That section one hundred and six (106) of said act of one thousand eight hundred and seventy-four (1874), as amended by section twenty-two (22) of said act of one thousand eight hundred and seventy-five (1875), be and the same is hereby amended so as to read as follows :

Amending section 106, relating to settlement between auditor and treasurer.

Sec. 106. - On the last day of February, May and September respectively of each year, the county treasurer shall make full settlement with the county auditor of his receipts and collections for all purposes, from the date of the last settlement up to and including each day mentioned, and the county auditor shall, within twenty (20) days after each settlement, send an abstract of the same to the Auditor of State in such form as the said auditor may prescribe. At the settlements on the last day of February and May, the treasurer shall make complete returns of his collections on the current tax list for the preceding year, showing the amount collected on account of the several funds included in said list.

Amending section 111, relating to time of answer in district court.

SEC. 18. That section one hundred and eleven (111) of said act of one thousand eight hundred and seventy-four (1874), as amended by section twenty-five (25) of said act of one thousand eight hundred and seventy-five (1875), be and the same is hereby amended as follows : By striking out the word "twenty," in the first line, and inserting the word "ten."

Amending section 112, relating to publication of tax list.

SEC. 19. That section one hundred and twelve (112) of said act of one thousand eight hundred and seventy-four (1874), as amended by section twenty-six (26) of said act of one thousand eight hundred and seventy-five (1875), be and the same is hereby amended by adding thereto the following: *Provided*, that if such board shall fail or neglect to designate such newspaper, then the same shall be designated by the county auditor. *And provided further*, that any daily or weekly newspaper published as aforesaid, which has been established for more than four months, and which has been regularly published on its designated days of issue during said four months, shall be considered a newspaper of general circulation under the provisions of this act.

SEC. 20. That section one hundred and twenty-two (122) of said act be and the same is hereby amended so as to read as follows :

Sec. 122. On the third (3d) Monday of September of

each year, the county auditor shall sell the pieces or parcels of land against which judgment has been rendered for the taxes of the preceding year or years.: Before making such sale, he shall give notice thereof by posting such notice—one copy in the office of the clerk of the court where the judgment shall have been entered, one copy in the office of the county treasurer, and one copy in some conspicuous place at the county seat of said county—at least ten (10) days before the day of sale, and by publishing such notice one (1) in each of two (2) successive weeks, the first (1st) publication to be at least fifteen (15) days before the day of sale, in some newspaper printed in the English language, and of general circulation, published in the county where such lands are situated, if there be one; if there be none, then in one (1) published in the county in which the judgment shall have been entered; or if there be none in either, then in one (1) published in some county in the judicial district. *Provided*, that in all cases where answer has been filed as provided by law, and judgment shall have been entered, the county auditor shall give the required notice by publication and otherwise, and within thirty (30) days after said judgment has been entered, proceed to sell all property against which taxes stand charged in such judgment. The notice herein required may be substantially in the following form:

Amending section 122, relating to notice of sale.

TAX JUDGMENT SALE.

Pursuant to a real estate tax judgment of the district court, in the county of....., State of Minnesota, entered the.....day of....., in proceedings for enforcing payment of taxes upon real estate in the county of....., remaining delinquent on the first day of June, 18.., and of the statutes in such case made and provided, I shall, on the.....day of....., at ten o'clock in the forenoon, at....., in the town, or city of....., and county of....., sell the lands which are charged with taxes in said judgment, and on which taxes shall not have been previously paid.

Form of notice.

.....
Auditor ofcounty.

At the time and place appointed in such notice, the county auditor shall commence the sale of such lands, and proceed with the sale thereof from day to day for six (6) consecutive days, or until the whole shall be sold.

Sale to continue for six days.

SEC. 21. That section one hundred and twenty-four (124), of said act of one thousand eight hundred and seventy-four (1874), as amended by section twenty-nine (29), of said act of one thousand eight hundred and seventy-five (1875), be and the same is hereby amended so as to read as follows:

Amending section 121, relating to form of certificate of sale.

Sec. 121. The auditor shall execute to the purchaser of any piece or parcel of land, a certificate, which may be substantially in the following form :

I,, auditor of the county of, State of Minnesota, do hereby certify, that at the sale of lands, pursuant to the real estate tax judgment entered in the district court, in the county of, on the day of, 18.., in proceedings to enforce the payment of taxes delinquent upon real estate, for the years, for the county of, which sale was held at, in said county of, on the day of the following described piece or parcel of land, situate in said county of, State of Minnesota, to-wit: (insert description) was offered for sale to the highest bidder above the amount for which the same was subject to be sold * and at said sale I did sell the said piece or parcel of land to for the sum of, that being the highest sum bid therefor, and he having paid said sum, I do, therefore, in consideration thereof, and pursuant to the statute in such case made and provided, convey the said piece or parcel of land, in fee simple, to the said, his heirs and assigns, forever, subject to redemption as provided by law.

Witness my hand [and] seal, this day of 18..

.....
County Auditor. [L.S.]

If there be no bidder, then insert, after the * asterisk, as follows: And no one bidding upon such offer an amount equal to that for which said piece or parcel was subject to be sold, I then bid in the same for the State, at such amount, being the sum of, In consideration whereof, and pursuant to the statutes in such case made and provided, I do hereby convey said piece or parcel of land, in fee simple, to the State of Minnesota, and its assigns, forever, subject to redemption as provided by law.

Witness my hand and seal, this day of 18..

.....
County Auditor. [L. S.]

Certificate to pass title to purchaser.

Such certificate, in case the land shall not be redeemed, shall pass to the purchaser or the State, the estate therein expressed without any other act or deed whatever. Such certificate may be recorded after the time for redemption shall have expired as other deeds of real estate, and the record thereof shall have the same force and effect in all respects as the record of such deeds, and shall be evidence in like manner. If any purchaser shall at said sale purchase more

than one piece or parcel, the auditor shall make a certificate for each piece or parcel, and no more than one description shall be included in the same certificate; but when the land is bid in for the State, all of the pieces or parcels so bid in for the State, may be included in the same certificate. But in all cases the certificate must state the amount at which each piece or parcel was sold or was bid in for the State, or if more than one (1) shall be bid in by the State, all of the pieces or parcels so purchase or bid in for the State, may be included in the same certificate, but in all cases the certificate must state the amount at which each piece or parcel was sold or was bid in for the State.

SEC. 22. That said section one hundred and twenty-five (125) of said act of one thousand eight hundred and seventy-four (1874), as amended by section thirty (30) of said act of one thousand eight hundred and seventy-five (1875), be and the same is hereby amended by adding thereto the following:

And in any such action, if it shall appear that the taxes for which such sale was made had, prior to such sale, been paid, or that such lands were not subject to taxation, or that any other defence to such sale existed at the time of the making thereof, such certificate, and all proceedings in the entry of such judgment, shall be adjudged void and such sale set aside.

Amending section 125, relating to previous payment of taxes.

SEC. 23. That said section one hundred and twenty-seven (127) of said act of one thousand eight hundred and seventy-four (1874), as amended by section thirty-two (32) of said act of one thousand eight hundred and seventy-five (1875), be and the same is hereby amended so as to read as follows:

Sec. 127. Any person, except county officers and each of their deputies or clerks, may become the purchaser at such sale. If the owner purchase, the sale shall have the effect to pass to him, (subject to redemption as herein provided,) every right, title and interest of any and every person, company or corporation free from any claim, lien or incumbrance, except such right, title, interest, claim, lien or incumbrance as the owner so purchasing may be legally or equitably bound to protect against such sale or the taxes for which such sale was made, and no such sale of real estate for taxes shall be considered invalid on account of the same having been charged in any other name than that of the rightful owner. *Provided*, that nothing herein contained shall be so construed as to prevent any such officer or his deputy or clerk from becoming the purchaser at such sale, of any lands of which he may be the owner, or upon which he may have a lien. *Provided*, that no county officer or their deputies, shall act as agent or attorney for the purchasers at such sale at any time.

Amending section 127, relating to purchasers and title passed.

SEC. 24. That the first paragraph of section one hundred and twenty-nine (129) of said act be and the same is hereby amended so as to read as follows:

Amendment to section 129, relating to forfeiture to the State.

Sec. 129. At any time after any piece or parcel of land has or shall be bid in for the State, and before such piece or parcel of land shall have become forfeited to the State, for the right of the State thereto assigned or disposed of before such forfeiture, such piece or parcel of land may be redeemed from any sale thereof, and at any time before such forfeiture, and while such tract or parcel of land shall remain unredeemed, the county auditor shall assign the right of the State in any such piece or parcel of land, to any person except the county auditor, county treasurer, and such of their deputies or clerks, who shall pay the amount for which the same has or shall be bid in with interest and the amount of all subsequent delinquent taxes, penalty and interest upon the same, and shall execute to such persons an assignment, which may be substantially in the following form, and by striking out all after the line witness my hand and seal this.....day ofand adding.....

County Auditor. [L. s.]

Which assignment may be recorded after the time of redemption shall have expired, as other deeds of real estate, and the record thereof shall have the same force and effect in all respects as the records of such deeds, and the same or the record thereof shall be evidence in like manner.

Sec. 25. That section one hundred and thirty (130) of said act of one thousand eight hundred and seventy-four (1874), as amended by section thirty-three (33) of said act of one thousand eight hundred and seventy-five (1875), be and the same is hereby amended so as to read as follows:

Amendment to section 130, relating to redemption from the State.

Sec. 130. If at said sale any piece or parcel of land shall be sold to a purchaser, or the piece or parcel bid in for the State, the same may be redeemed at any time within three (3) years from the date of sale, by any person who shall pay into the treasury of the county to the use of the person thereto entitled.

First.—If such piece or parcel shall have been bid in for the State, and the right of the State shall not have been assigned, the amount for which the same was bid in with interest and the amount of delinquent taxes, penalties and interest.

Second.—If the right of the State shall have been assigned, the amount paid by the assignee with interest from the day when so paid and all unpaid delinquent taxes, interest and penalties that may have accrued on such piece or parcel after such assignment, and if he shall have paid any delinquent taxes, penalties or interest accruing subsequent to the assignment, the amount so paid by him with interest from the day of such payment.

Third.—If the same shall have been sold to a purchaser,

the amount paid by such purchaser with interest, and if he shall have paid any delinquent taxes, penalties or interest accruing subsequent to the sale, the amount so paid by him, with interest from the day of paying the same, and all unpaid delinquent taxes, [interest and] penalties accruing subsequent to such sale, the county auditor shall certify to the amount due upon such redemption, and on payment of the same to the county treasurer, he shall make duplicate receipts for the certified amount, describing the property redeemed, one of which shall be filed with the county auditor, which shall have the effect to annul the sale. If the amount so paid for the purpose of redemption be less than that required by law, it shall not invalidate such redemption, but the auditor shall be liable for the deficiency to the person entitled thereto. *Provided*, that the provisions of this section, except as to the time allowed for redemption, shall not apply to any lands heretofore sold or assigned to any person, or bid in for the State, but the redemption of all such lands shall be made in the manner and upon the terms now by law required.

Manner of redemption from purchaser at tax sale.

SEC. 26. That section one hundred and thirty-four (134) of said act be and the same is hereby amended as follows: By striking out the words "when the time to redeem expires," in the third and fourth lines.

Amending section 134, striking out words.

SEC. 27. That section one hundred and thirty-five (135) of said act of one thousand eight hundred and seventy-four (1874), as amended by section thirty-four (34) of said act of one thousand eight hundred and seventy-five (1875), be and the same is hereby amended as follows: By striking out the word "fifteen" in the sixth line and inserting the word "ten."

Amendment to section 135, reducing publication fees to 10 cents per description.

SEC. 28. That section one hundred and thirty-six (136) of said act of one thousand eight hundred and seventy-four (1874), as amended by section thirty-five (35) of said act of one thousand eight hundred and seventy-five (1875), be and the same is hereby amended as follows: That section one hundred and thirty-six (136) of said act, as amended by chapter eight (8) of the Session Laws of one thousand eight hundred and seventy-six (1876), be and the same is hereby amended [by inserting] the words "daily or" before the words "weekly newspaper," in the fourth line thereof.

Daily newspapers allowed to publish tax sales.

SEC. 29. That section one hundred and thirty-eight (138) of said act be and the same is hereby amended so as to read as follows:

Sec. 138. When a sale of lands as provided in this act is declared void by judgment of court, the judgment declaring it void shall state for what reason such sale is declared void. In all cases where any sale has been or hereinafter shall be so declared void, the money paid by the purchaser at the sale or by the assignee of the State upon taking the assignment shall, with interest at the rate of twelve (12) per cent. per

When tax sales are void, money to be refunded.

annum from the date of such payment, be refunded to the purchaser or assignee, or the party holding his right, [out] of the county treasury, on the order of the county auditor, and so much of said money as has been paid into the State treasury shall be charged to the State by the county auditor, and deducted from the next money due the State on account of taxes. *Provided*, that if such purchaser or assignee, or party holding his right, shall, after such purchase or assignment from the State, have paid taxes, penalties or interest upon such piece or parcel of land, he shall have a lien on such piece or parcel for the amount of such taxes, penalties and interest so paid, with interest thereon from the time of payment thereof, at the rate in this section provided, and may enforce such lien by action; or if he be in possession of such piece or parcel, shall not be ejected therefrom until such amount and interest shall be paid.

Lien for subsequent payment of taxes.

SEC. 30. That section one hundred and thirty-nine (139) of said [act] of one thousand eight hundred and seventy-four (1874), as amended by section thirty-seven (37) of said act of one thousand eight hundred and seventy-five (1875), be and the same hereby is amended so as to read as follows: After taxes upon lands shall have become delinquent, as provided in this act, such tax shall bear interest from the time when the tax shall become delinquent, at the rate of one and one-half ($1\frac{1}{2}$) per cent. per month, which interest shall be included in the judgment against such land. The amount charged by the judgment against any piece or parcel of land shall bear interest at the rate of one and one-half ($1\frac{1}{2}$) per cent. per month from the date of the judgment, which interest shall be included in the amount for which such piece or parcel shall be sold. The amount for which any piece or parcel shall be sold or bid in for the State, shall bear interest until redemption at the rate of one and one-half ($1\frac{1}{2}$) per cent. per month; and the amount paid by any assignee for the right of the State, shall bear interest at the same rate until redemption. All interest accruing before redemption, sale, or assignment, shall be apportioned to the county revenue fund. The amount paid by any purchaser or assignee of the State for taxes, and interest accruing subsequent to the sale or assignment, shall bear interest at the same rate until redemption. *Provided*, that when the amount bid and paid by the purchaser at any public sale shall be greater than the amount charged by the judgment, such purchaser shall be entitled to interest upon no greater amount than that charged by such judgment.

Rate of interest on delinquent taxes.

Amount for which the State shall bid in.

SEC. 31. That section one hundred and forty-one (141) of said act of one thousand eight hundred and seventy-four (1874), as amended by section thirty-eight (38) of said act of one thousand eight hundred and seventy-five (1875), be and the same is hereby amended so as to read as follows:

Sec. 141. Whenever an assignment of any right derived

from a sale provided for in this act shall be made, the assignee shall present the certificate, with the assignment thereof, to the county auditor, who shall note on the copy judgment book provided by section one hundred and twenty-one (121) of this act, the name of the assignee and date of assignment, and endorse on the same the words: "Assignment noted," and sign his name thereto, and no certificate so assigned shall be recorded by the register of deeds until such endorsement is made.

Assignment of tax certificates—how made.

Sec. 32. That section one hundred and forty-two (142) of said act of one thousand eight hundred and seventy-four (1874), as amended by section thirty-nine (39) of said act of one thousand eight hundred and seventy-five (1875), be and the same is hereby amended as follows:

Sec. 142. All lands or lots bid in for the State under the provisions of this act, and not redeemed within three (3) years from the date of sale, shall become forfeited to the State. Upon such forfeiture the county auditor shall enter upon his tax judgment record against each description of property so forfeited the words, "Forfeited to the State," and after having offered all of the lands and lots included in the delinquent tax list for sale each year, he shall proceed to sell the forfeited lands and lots in the same manner as prescribed for the delinquent sale; but if he shall not receive a bid for the property equal to the amount [of taxes, interest] and costs due thereon, then he shall offer and sell it to the highest bidder at whatever sum may be bid therefor, and make a record of the sale accordingly. He shall execute a certificate of sale to such purchaser according to the form prescribed in section one hundred and twenty-four (124) of this act, excepting the redemption clause, and such certificate shall pass to the purchaser an absolute title to the estate therein described without any other act or deed whatever, and whenever the former owner of such forfeited lands becomes such purchaser, such certificate shall also pass to the purchaser any and all rights of action which may have arisen or may exist for any trespass committed upon any such lands prior to the execution of such certificate. Such certificate may be recorded as other deeds of real estate, and the record thereof shall have the same force and effect in all respects as the record of such deeds, and shall be evidence in like manner. The proceeds of all lands or lots sold at such sale for a sum equal to or exceeding the amount of taxes due thereon shall be distributed to the several funds according to the provisions of this act relating to such distribution. But if any tract or lot shall be sold for any sum less than such amount the State tax shall first be paid, and the remainder, if any, shall be divided equally between the county revenue and general school funds. All forfeited lands or lots not sold at such sale shall be stricken from the tax lists and may be thereafter sold and conveyed with like force and

Forfeiture to the State—when.

Sale after forfeiture.

Certificate of sale to pass absolute title.

Distribution of proceeds of sale.

effect, by the county auditor, at public or private sale, under the direction of the Auditor of State, subject to such restrictions as he may prescribe, and when sold such lands or lots shall be again listed for taxation.

Relating to redemption by parties in interest.

SEC. 33. That section one hundred and forty-four (144) of said act of one thousand eight hundred and seventy-four (1874), as amended by section forty-one (41) of said act of one thousand eight hundred and seventy-five (1875), be and the same is hereby amended by adding thereto: *Provided*, that [when] any tract or parcel of land has been sold for taxes in one description, and in which two or more persons have an interest by ownership or otherwise, any person having such interest may redeem or pay the proportion of such taxes belonging to their respective interests.

Relating to transfer of parts of tracts.

SEC. 34. That section one hundred and forty-six (146) of said act be and the same is hereby amended as follows: By striking out all after the fourteenth (14th) line, and before the proviso, and inserting "do not agree as to the amount of valuation to be transferred, the auditor shall make a pro rata transfer [of the part] of the tract or lot described in the conveyance without regard to improvements."

SEC. 35. That section one hundred and forty-nine (149) of said act of one thousand eight hundred and seventy-four (1874), as amended by section forty-three (43) of said act of one thousand eight hundred and seventy-five (1875), be and the same is hereby amended so as to read as follows:

Rate of assessment not to be exceeded by school districts

SEC. 149. By inserting after the word village, in the second line, the words "or the authorities of any school district."

SEC. 36. That section one hundred and fifty-nine (159) of said act of one thousand eight hundred and seventy-four (1874), as amended by section fifty (50) of said act of one thousand eight hundred and seventy (1875), be and the same is hereby amended so as to read as follows:

Forms of blanks to be prescribed by State Auditor, and grievances decided.

SEC. 159. The Auditor of State shall prescribe the form of all blanks and books required under the provisions of this act. He shall hear and determine all matters of grievance by reason of excessive valuation of property, or other cause, when submitted to him with a statement of facts in the case, and favorable recommendation by the commissioners and auditor of the county in which the property is situated. He shall keep a record of all cases so referred, and of all decisions rendered, and upon deciding any case he shall forward a certified copy of such decision to the county auditor, who shall file the same and correct his books accordingly. He shall decide all questions that may arise in reference to the construction of the provisions of this act, in accordance with the advice and opinion of the attorney general, and such decision shall have force and effect until annulled by the judgment or decree of a court of competent jurisdiction.

SEC. 37. Every person holding a tax certificate shall, at

least ninety (90) days before the expiration of the time for the redemption of the lands therein described, present such certificate to the county auditor, and thereupon the auditor shall prepare under his hand and official seal, a notice to the person in whose name such lands are assessed, specifying the description of such lands, the amount for which the same were sold, the amount required to redeem such lands from such sale, exclusive of the costs to accrue upon such notice, and the time when the redemption period will expire, which notice the auditor shall deliver to the sheriff of the proper county for service and return. The sheriff shall, within twenty (20) days after the receipt by him of said notice, serve and return the same to the auditor. Such service shall be made in the manner prescribed for the service of a summons in a civil action in the district court. If the person in such notice named cannot be found in the county, and there be any person in the actual possession of the land in such notice described, the same shall in like manner be served upon him. If the person named in such notice cannot be found in the county, and there be no person in the actual possession of said land, of both which facts the return of the sheriff shall be *prima facie* evidence, the auditor shall cause such notice to be published once in each week for three (3) successive weeks in some newspaper printed and published in the county where such lands are situate, if there be one (1), if there be none, then in some newspaper printed and published at the capital of the State. For his services in serving such notice, the sheriff shall be entitled to the same fees that now are or hereafter may be allowed him for the service of summons in a civil action in the district court. The fees of the sheriff for serving, and the printer's fees for publishing such notice, shall be added to the amount required to redeem such land, and shall be paid by the party offering to redeem such land before any certificate of redemption shall issue. In case of failure on the part of the holder of any tax certificate to present the same to the auditor at the time hereinbefore provided, the same may be so presented at any time thereafter, and thereupon such notice shall be issued and served as hereinbefore provided, and the time for the redemption of such lands shall expire sixty (60) days after the service of such notice. *Provided*, that the county shall not become liable for any expenses incurred under the provisions of this section.

Tax certificates to be presented to auditor 90 days before execution of redemption.

Legal notice to owners of expiration to take place.

Publication, if owner not to be found in county.

SEC. 38. Sections seventy-six (76), seventy-seven (77), seventy-eight (78), eighty (80), eighty-two (82), eighty-three (83), eighty-four (84), one hundred and fifty-six (156), one hundred and fifty-seven (157), and one hundred and sixty (160) of said act are hereby repealed, and all remaining sections shall be and are hereby renumbered in consecutive order as they stand by repeal of the several sections mentioned.

Repealing sections.

When act to
take effect.

SEC. 39. This act shall take effect and be in force from and after its passage.

Approved March 6, 1877.

CHAPTER 7.

AN ACT TO AMEND CHAPTER FORTY-EIGHT (48) OF THE GENERAL LAWS OF ONE THOUSAND EIGHT HUNDRED AND SEVENTY-THREE (1873), BEING AN ACT TO AMEND SECTION FIVE (5) OF CHAPTER ONE (1) OF THE GENERAL STATUTES OF THE STATE OF MINNESOTA, RELATING TO ELECTIONS.

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

Poll lists to be
made 15 days
before election.

When judges
shall meet for
correction of
lists.

Instructions to
judges.

SECTION 1. Section five (5) of chapter one (1) of the general statutes, is here amended so as to read as follows: The judges of the election in each election district, at least fifteen (15) days before any election, shall make a list of the names of all persons who are entitled to vote in their respective election districts at such election, which list shall contain the surnames of such persons in alphabetical order. Three (3) copies of said list shall, at least ten (10) days before such election, be posted in three (3) public places in each election district, together with a notice of the time and place when and where the judges of election will be present for the purpose of making corrections in said list. The said judges of election, on Wednesday next preceding such election, and, if necessary, for the next three (3) days, from the hour of nine (9) in the forenoon to four (4) in the afternoon, and in cities containing a population of four thousand (4,000) inhabitants and upwards, in addition thereto, from the hour of eight (8) to the hour of ten (10) in the evening, and on the day immediately preceding such election from the hour of nine (9) in the forenoon to nine (9) in the afternoon, and for two (2) hours next preceding the opening of the polls on the day of such election, shall be present at the place appointed for the holding of such election in their respective election districts for the purpose of making corrections in said list. In making such corrections said judges of election shall insert upon such list the additional names of all persons properly shown to be entitled to vote at such election, and erase from said