

CHAPTER 202.

AN ACT TO PROVIDE FOR THE RE-ASSESSMENT OF LANDS IN THE VILLAGE OF SAUK CENTER, IN YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND SEVENTY-SEVEN (1877), AND FOR THE LEVYING OF TAXES FOR THAT YEAR UPON SUCH ASSESSMENT INSTEAD OF UPON THE ASSESSMENT OF THE YEAR ONE THOUSAND EIGHT HUNDRED AND SEVENTY-SIX (1876).

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

SECTION 1. It shall be the duty of the county auditor of the county of Stearns, on or before the last Saturday of April, of our Lord one thousand eight hundred and seventy-seven (1877), to make up for the use of the assessor of the town of Sauk Center, in a book to be provided by the said auditor for that purpose, a list of the lands and lots subject to assessment for taxes, within the limits of the village of Sauk Center, in said county, which book shall contain all the entries, and in all respects conform to the requirements of sections forty (40) and forty-one (41) of chapter one (1) of the General Laws of the year one thousand eight hundred and seventy-four (1874).

SEC. 2. The said county auditor shall cause such assessment book, and all blanks necessary to be used by the said assessor, in the assessment of said property in said village, to be in readiness for delivery to the assessor of said town of Sauk Center on or before the last Saturday of April, of our Lord one thousand eight hundred and seventy-seven (1877).

SEC. 3. The assessor of the said town of Sauk Center, or his deputy, shall, between the first (1st) Monday of May and the fourth (4th) Monday of June, in the year one thousand eight hundred and seventy-seven (1877), proceed to list, affix the value to, and assess all lands and lots, and the buildings and structures thereupon, within the said village of Sauk Center, and verify and authenticate, and return the same to the county auditor, in all respects as is required in the case of ordinary assessment of real estate, according to the provisions of said chapter one (1) of the General Laws of the year one thousand eight hundred and seventy-four (1874).

SEC. 4. Such assessment shall be subject to review and equalization by the boards of equalization of the said town of Sauk Center, and of the said county of Stearns, at the same times, and in the same manner as is provided in said chapter one (1) of the General Laws of one thousand eight hundred and seventy-four (1874).

SEC. 5. Such assessment, when made and returned as aforesaid, or the same as modified by the said county board of equalization, if modified by said board, and the valuation thereby determined,

shall be taken, deemed, and treated as the true, proper, and legal assessment and valuation of real property within the said village of Sauk Center, and shall be substituted for, and take the place of the assessment and valuation of real property in said village, made in the year one thousand eight hundred and seventy-six (1876), and all other modifications and amendments thereof, for the purpose of the apportionment, levy, assessment, and collection of taxes for State, county, town, village, and school district purposes in the year one thousand eight hundred and seventy-eight (1878), and such apportionment, levy, and assessment shall be based thereupon, and be made in conformity therewith, anything in the general laws of this State to the contrary notwithstanding.

SEC. 6. This act shall not be construed to deprive any person against whose property a tax is levied or assessed in pursuance of this act, of any remedy which he would have had to determine the validity of such tax, or of any proceeding upon the assessment, levy, or collection thereof, had this act not been passed.

SEC. 7. This act shall take effect and be in force from and after its passage.

Approved February 28, 1877.

CHAPTER 203.

AN ACT TO PROVIDE FOR THE MANNER OF CHANGE OF POLLS OF ELECTION IN THE SEVERAL TOWNSHIPS OF THE COUNTY OF SCOTT, STATE OF MINNESOTA.

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

SECTION 1. Hereafter the polls of election of the several townships of the county of Scott, may be changed in the following manner, and in no other. When a petition is signed by a majority of the legal voters (as compared with the poll list of the last general election) of any township in said county of Scott, and presented to the board of township supervisors of the town, praying that the polls of election of said township, naming the same, be changed to a more suitable and convenient place in the township to be named and described in the petition.

SEC. 2. Thereupon it is hereby made the duty of the board of supervisors to cause notice to be given of the presentation of such petition, and of the time and place of hearing of such petition by posting three (3) written or printed notices in three (3) public places in the township, at least ten (10) days prior to the day of hearing.