

GENERAL LAWS

OF

MINNESOTA,

PASSED AND APPROVED AT THE TWENTIETH SESSION OF THE LEGISLATURE, COMMENCING JANUARY EIGHTH, ONE THOUSAND EIGHT HUNDRED AND SEVENTY-EIGHT, AND TERMINATING MARCH EIGHTH, ONE THOUSAND EIGHT HUNDRED AND SEVENTY-EIGHT.

CHAPTER 1.

AN ACT TO PROVIDE FOR THE ASSESSMENT AND COLLECTION OF TAXES.

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

SECTION 1. All real and personal property in this state, and all personal property of persons residing therein, the property of corporations now existing or hereafter created, and the property of all banks or banking companies now existing or hereafter created, and of all bankers, except such as is hereinafter expressly excepted, is subject to taxation, and such property or the value thereof, shall be entered in the list of taxable property for that purpose, in the manner prescribed by this act; *Provided*, That railroad, insurance and telegraph companies, shall be taxed in such manner as now is or may be hereafter fixed by law.

Property subject to taxation.

Proviso—railroad, insurance and telegraph companies.

SEC. 2. Real property, for the purposes of taxation, shall be construed to include the land itself, whether laid out in town lots or otherwise, and all buildings, structures and improvements, trees or other fixtures, of whatsoever kind thereon, and all rights and privileges thereto belonging or in anywise appertaining, and all mines, minerals, quarries, and fossils in and under the same.

Real property defined.

SEC. 3. Personal property shall, for the purposes of taxation, be construed to include all goods, chattels, moneys, credits and effects, wheresoever they may be; all ships, boats and vessels belonging to inhabitants of this state, whether at home or abroad, and all capital invested therein; all moneys at interest either within or without this state due the person to be taxed more than he pays

Personal property defined.

interest for, and all other debts due such persons more than their indebtedness; all public stocks and securities, all stock in turnpikes, railroads, canals and other corporations (except national banks) out of the state, owned by inhabitants of this state; all personal estate of moneyed corporations, whether the owners thereof reside in or out of this state; and the income of any annuity, unless the capital of such annuity be taxed within the state; all shares of stock in any bank organized or that may be organized under any law of the United States, or of this state; and all improvements made by persons upon lands held by them under the laws of the United States, the fee of which lands is still vested in the United States, and all such improvements upon lands, the title to which is still vested in any railroad company, or any other corporation whose property is not subject to the same mode and rule of taxation as other property.

Definition of
certain terms
used in this act.

SEC. 4. The term "money" or "moneys," wherever used in this act, shall be held to mean gold and silver coin, treasury notes, bank notes, and every deposit which any person owning the same, or holding in trust and residing in this state, is entitled to withdraw in money on demand. The term "credits," wherever used in this act, shall be held to mean and include every claim and demand for money or other valuable thing; and every annuity or sum of money receivable at stated periods, due or to become due, and all claims and demands secured by deed or mortgage, due or to become due. The terms "tract" or "lot," and "piece or parcel of real property," and "piece or parcel of lands," wherever used in this act, shall each be held to mean any contiguous quantity of land in the possession of, owned by, or recorded as the property of the same claimant, person or company. Every word importing the singular number only, may be extended to and embrace the plural number, and every word importing the plural number may be applied and limited to the singular number, and every word importing the masculine gender only, may be extended and applied to females as well as males. Wherever the word "oath" is used in this act, it may be held to mean affirmation; and the word "swear" in this act, may be held to mean affirm. The words "town" or "district," wherever used in this act, shall be construed to mean township, village, city or ward, as the case may be. The term "true and full value," wherever used in this act, shall be held to mean the usual selling price at the place where the property to which the term is applied shall be at the time of assessment, being the price which could be obtained therefor at private sale, and not at forced

or auction sale. The term "person," whenever used in this act, shall be construed to include firm, company or corporation.

SEC. 5. All property described in this section, to the extent herein limited, shall be exempt from taxation, that is to say :

Exempt from
taxation.

First;—All public school houses, academies, colleges, universities and seminaries of learning, with the books and furniture therein and the grounds attached to such buildings, necessary for their proper occupancy, use and enjoyment and not leased or otherwise used with a view to profit; houses used exclusively for public worship, and the lot or parts of lots upon which such houses are erected.

Second.—All lands used exclusively for public burying grounds or cemeteries.

Third.—All property, whether real or personal, belonging exclusively to the state, or to the United States.

Fourth.—All buildings belonging to counties used for holding courts, for jails, for county offices, with the ground, not exceeding in any county ten acres, on which such buildings are erected.

Fifth.—All lands, houses, and other buildings belonging to any county, township, or town, used exclusively for the accommodation or support of the poor.

Sixth.—All buildings belonging to institutions of purely public charity, including public hospitals, together with the land actually occupied by such institutions, not leased or otherwise used with a view to profit, and all moneys and credits appropriated solely to sustaining and belonging exclusively to such institutions; and all lands owned and occupied by agricultural societies, not leased, or used with a view to profit, not exceeding eighty acres.

Seventh.—All fire engines and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe keeping thereof, and for the meeting of fire companies, whether belonging to any town, or to any fire company organized therein.

Eighth.—All public market houses, public squares, or other public grounds, town or township houses or halls, used exclusively for public purposes, and all works, machinery, or fixtures belonging to any town and used exclusively for conveying water to such town.

Ninth.—All public libraries, and real and personal property belonging to or connected with the same.

Tenth.—The personal property of each individual liable to assessment and taxation under the provisions of this act, of which such individual is the actual and *bona-fide* owner, to an amount not exceeding one hundred dollars in value; *Provided*, That each person shall list all of his

personal property for taxation, and the county auditor shall deduct the amount of the exemption authorized by this section, from the total amount of his assessment, and levy taxes upon the remainder.

SEC. 6. All real property in this state subject to taxation, shall be listed and assessed every even numbered year, with reference to its value, on the first day of May preceding the assessment, and all real estate becoming taxable any intervening year, shall be listed and assessed with reference to its value, on the first day of May of that year. Personal property shall be listed and assessed annually, with reference to its value on the first day of May.

SEC. 7. Personal property shall be listed in the manner following:

First.—Every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds or stock, shares of stock of joint stock or other companies (when the property of such company is not assessed in this state,) moneys loaned or invested, annuities, franchises, royalties, and other personal property.

Second.—He shall also list separately and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as the agent or attorney, or on account of any other person or persons, company or corporation whatsoever, and all moneys deposited subject to his order, check, or draft, and credits due from or owing by any person or persons, body corporate or politic.

Third.—The property of a minor child shall be listed by his guardian, or by the person having such property in charge.

Fourth.—The property of an idiot or lunatic, by the person having charge of such property.

Fifth.—The property of a wife, by her husband, if of sound mind; if not, by herself.

Sixth.—The property of a person for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator.

Seventh.—The property of corporations whose assets are in the hands of receivers, by such receivers.

Eighth.—The property of a body politic or corporate, by the president or proper agent or officer thereof.

Ninth.—The property of a firm or company, by a partner or agent thereof.

Tenth.—The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal as merchandise.

SEC. 8. Personal property, except such as is required in this act to be listed and assessed otherwise,

Real property to be listed on even numbered years.

Personal property annually.

Manner of listing personal property.

Personal property where to be listed.

listed and assessed in the county, town or district where the owner or agent resides. The capital stock and franchises of corporations and persons, except as may be otherwise provided, shall be listed and taxed in the county, town or district where the principal office or place of business of such corporation or person is located in this state; if there be no principal office or place of business in this state, then at the place in this state where any such corporation or person transacts business. The personal property pertaining to the business of a merchant or of a manufacturer, shall be listed in the town or district where his business is carried on.

SEC. 9. The personal property of express, transportation and stage companies shall be listed and assessed in the county, town or district where the same is usually kept. All persons, companies and corporations in this state, owning steamboats, sailing vessels, wharf-boats, barges, and other water craft, shall be required to list the same for assessment and taxation, in the county, town or district in which the same may belong, or be enrolled, registered or licensed, or kept when not enrolled, registered or licensed.

Express, transportation and stage companies, where listed

SEC. 10. The personal property of gas and water companies shall be listed and assessed in the town or district where the principal works are located. Gas and water mains and pipes, laid in roads, streets or alleys, shall be held to be personal property.

Gas and water companies, where listed.

SEC. 11. The personal property of street railroad, plank road, gravel road, turnpike or bridge companies, shall be listed and assessed in the county, town or district where the principal place of business is located, and the track, road or bridge shall be held to be personal property.

Street railroad, other road and bridge companies, where listed.

SEC. 12. When the owner of live stock, or other personal property connected with a farm, does not reside thereon, the same shall be listed and assessed in the town or district where the farm is situated. *Provided*; If the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm may be located.

Non-residents' farm property, where listed

SEC. 13. The owner of personal property removing from one county, town or district to another, between the first day of May and the first day of July, shall be assessed in either in which he is first called upon by the assessor. The owner of personal property moving into this state from another state, between the first day of May and the first day of July, shall list the property owned by him on the first day of May of such year in the county, town or district in which he resides; *Provided*; If such

Personal property moved between May and July, where listed.

person has been assessed, and can make it appear to the assessor that he is held for tax of the current year on the property in another state, county, town or district, he shall not be again assessed for such year.

Place of listing, how decided, when in doubt.

SEC. 14. In all questions that may arise under this act as to the proper place to list personal property, or where the same cannot be listed as stated in this act, it between several places in the same county, the place for listing and assessing shall be determined and fixed by the county board; and when between different counties or places in different counties, by the auditor of state; and when fixed in either case, shall be as binding as if fixed by this act.

Lists of personal property to be made under oath.

SEC. 15. Every person required by this act to list property shall make out and deliver to the assessor when required, a statement, verified by his oath, of all the personal property in his possession or under his control, and which by the provisions of this act he is required to list for taxation, either as owner or holder thereof, or as guardian, parent, husband, trustee, executor, administrator, receiver, accounting officer, partner, agent, or factor; but no person shall be required to include in his statement any share or portion of the capital stock or property of any company or corporation which such company is required to list or return as its capital and property for taxation in this state.

Valuation to be fixed by assessor.

SEC. 16. It shall be the duty of the assessor to determine and fix the true and full value of all items of personal property included in such statement, and enter the same opposite such items respectively, so that when completed such statement shall truly and distinctly set forth—

What the listing notice shall set forth.

First.—The number of horses under three years old, and three years old and over, and the value thereof.

Second.—the number of cattle under two years old; the number of cows two years old and over; the number of all other cattle two years old and over, and the value thereof.

Third.—The number of mules and asses of all ages, and the value thereof.

Fourth.—The number of sheep of all ages, and the value thereof.

Fifth.—The number of hogs of all ages, and the value thereof.

Sixth.—The number of wagons and carriages of whatever kind, and the value thereof.

Seventh.—The number of sewing and knitting machines, and the value thereof.

Eighth.—The number of watches and clocks, and the value thereof.

Ninth.—The number of melodeons and organs, and the value thereof.

Tenth.—The number of piano-fortes, and the value thereof.

Eleventh.—The value of household and office furniture.

Twelfth.—The value of agricultural tools, implements and machinery.

Thirteenth.—The value of gold and silver plate and plated ware.

Fourteenth.—The value of diamonds and jewelry.

Fifteenth.—The value and description of every franchise, annuity, royalty and patent right.

Sixteenth.—The value of every steamboat, sailing vessel, wharf boat, barge or other water-craft.

Seventeenth.—The value of goods and merchandise, which such person is required to list as a merchant.

Eighteenth.—The value of materials and manufactured articles, which such person is required to list as a manufacturer.

Nineteenth.—The value of manufacturers' tools, implements, and machinery, including engines and boilers.

Twentieth.—The amount of moneys of banks, (other than those whose capital is represented by shares of stock,) bankers, brokers, or stock jobbers.

Twenty-first.—The amounts of credits of banks, (other than those whose capital is represented by shares of stock,) bankers, brokers or stock jobbers.

Twenty-second.—The amount of moneys other than of banks, bankers, brokers, or stock jobbers.

Twenty-third.—The amount of credits other than of bank, banker, broker or stock jobber.

Twenty-fourth.—The amount and value of bonds and stocks other than bank stock.

Twenty-fifth.—The amount and value of shares of bank stock.

Twenty-sixth.—The amount and value of shares of capital stock of companies and associations not incorporated by the laws of this state.

Twenty-seventh.—The value of stock and furniture of sample rooms, and eating houses, including billiard tables, bagatelle tables, or other similar tables.

Twenty-eighth.—The value of all other articles of personal property not included in the preceding twenty-seven items.

Twenty-ninth.—The value of all elevators, warehouses and improvements on lands, the title of which is vested in any railroad company.

What the listing notices shall set forth.

Thirtieth.—The value of all improvements on lands held under law of the United States.

Assessor may examine under oath, when in doubt, and may list property on a refusal to answer.

SEC. 17. Whenever the assessor shall be of opinion that the person listing property for himself, or for any other person, company or corporation, has not made a full, fair and complete list of such property, he may examine such person under oath, in regard to the amount of the property he is required to list; and if such person shall refuse to answer under oath, and a full discovery make, the assessor may list the property of such person or his principal, according to his best judgment and information.

Deductions from credits—how made.

SEC. 18. In making up the amount of credits which any person is required to list for himself or for any other person, company or corporation, he shall be entitled to deduct from the gross amount thereof, the amount of all *bona fide* indebtedness of himself or of any such person, company or corporation; but no acknowledgement of indebtedness not founded on actual consideration, believed when received to have been adequate, and no such acknowledgement made for the purpose of being so deducted shall be considered a debt in the meaning of this section. Nothing in this section shall be so construed as to apply to any bank, banker, company or corporation, exercising banking powers or privileges, or to authorize any deductions allowed by this section from the value of any other item of taxation than credits. *Provided*, That grain to the amount of three hundred dollars in value held for sale by the producer of the same may be included with credits in the deductions herein authorized.

Grain held by producers to amount of \$300, may be deducted.

What are not deductions.

SEC. 19. No person, company or corporation shall be entitled to any deduction on account of any bond, note, or obligation of any kind given to any mutual insurance company, nor on account of any unpaid subscription to any religious, scientific, or charitable institution or society, nor on account of any subscription to, or installment payable on the capital stock of any company, whether incorporated or unincorporated, and in all cases where deductions are claimed from credits, the assessor shall require that such deductions be verified by the oath of the person, officer, or agent claiming the same; and any such person, officer or agent knowingly or willfully making a fraudulent statement of such deductions claimed, so verified by affidavit, shall be liable to a fine of not less than one hundred dollars, nor more than one thousand dollars, in addition to all damages sustained by the state, county, or other local corporations, to be recovered in any proper form of action in any court of competent jurisdiction in the name of the State of Minnesota.

Deductions claimed must be verified.

SEC. 20. Whoever owns or has in his possession or subject to his control, any goods, merchandise, grain, or produce of any kind, or other personal property within this state with authority to sell the same, which has been purchased either in or out of this state with a view to being sold at an advanced price or profit, or which has been consigned to him, from any place out of this state, for the purpose of being sold at any place within this state, shall be held to be a merchant; and when he is by this act required to make out and deliver to the assessor a statement of his other personal property, he shall state the value of such property pertaining to his business as a merchant. No consignee shall be required to list for taxation the value of any property, the product of this state, nor the value of any property consigned to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in such property, nor any profit to be derived from its sale. The stock of nurserymen, growing or otherwise shall be listed and assessed as merchandise.

Persons held to be merchants, when property is purchased to be sold again.

Consignees not required to list property stored or forwarded.

Nursery stock to be listed as merchandise.

Manufacturers, who are defined.

What shall be listed by them.

SEC. 21. 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 include in his statement the value 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. 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. 22. The president, secretary, or principal accounting officer of any company or association, whether incorporated or unincorporated, except railroad, insurance, or telegraph companies, and banking corporations, whose taxation is specifically provided for in this act, shall make out and deliver to the assessor a sworn statement of the amount of its capital stock, setting forth particularly:

Property of companies or associations, how and by whom listed.

First.—The name and location of the company or association.

Second.—The amount of capital stock authorized, and the number of shares into which said capital stock is divided.

Third.—The amount of capital stock paid up.

Fourth.—The market value, or if they have no market value, then the actual value of the shares of stock.

Fifth.—The total amount of all indebtedness, except the indebtedness for current expenses, excluding from such expenses the amount paid for the purchase or improvement of property.

Sixth.—The value of all its real property, if any.

Seventh.—The value of its personal property.

The aggregate amount of the fifth, sixth and seventh items shall be deducted from the total amount of the fourth item, and the remainder, if any, shall be listed as "bonds or stocks" under subdivision twenty-four of section sixteen of this act. The real and personal property of such company or association shall be listed and assessed the same as other personal property. In all cases of failure or refusal of any person, officer, company or association, to make such return or statement, it shall be the duty of the assessor to make such return or statement from the best information he can obtain.

Bankers, brokers, and stock jobbers, how and what they shall list.

SEC. 23. 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 (except 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, under subdivision twenty of section sixteen 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 sixteen. The amount of the fifth item shall be listed as bonds and stocks, under the said section sixteen, and the sixth item shall be listed the same as other similar personal property is listed under this act.

SEC. 24. 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 on the first day of May in each year. 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 such 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 provisions of law requiring all property to be assessed at its true and full value. 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.

SEC. 25. In every bank and banking office there shall be kept at all times a full and correct list of the names and residence of the stockholders, owners or parties interested therein, showing the number of shares and the amount held, owned or controlled by each party in interest, which statement or list shall be subject to the inspection of the officers authorized to assess property for taxation, and it shall be the duty of the accounting officer, or

Deduction of deposits.

Bank stock to be assessed where bank is located.

Value of, how to be ascertained.

Stock in National Banks not located in this State, not to be listed.

List of stockholders to be kept in each bank, and duplicate furnished to assessor.

cashier, of each bank or banking institution, to furnish the assessor with a duplicate copy of such assessment, verified by oath, which shall be returned to the county auditor and filed in his office.

Taxes on bank stock to be a lien on dividends, until taxes are paid

SEC. 26. To secure the payment of taxes on bank stock or banking capital, it shall be the duty of every bank, or the managing officer or officers thereof, to retain so much of any dividend or dividends belonging to such stockholders, or owners, as shall be necessary to pay any taxes levied upon their shares of stock, or interest, respectively, until it shall be made to appear to such bank or its officers, that such taxes have been paid; and any officer of any such bank who shall pay over or authorize the paying over of any such dividend or dividends, or any portion thereof, contrary to the provisions of this section, shall thereby become liable for such tax; and if the said tax shall not be paid, the county treasurer where said bank is located, shall sell such share or shares, or interest, to pay the same, like other personal property; and in case of sale, the provisions of law in regard to the transfer of stock when sold on execution, shall apply to such sale.

Property owned by State or benevolent institutions or railroads, leased or contracted to be sold, to be taxed.

SEC. 27. Property held under a lease for a term of three or more years, or a contract for the purchase thereof, belonging to the state, or to any religious, scientific or benevolent society or institution, whether incorporated or unincorporated, or to any railroad company or other corporation whose property is not taxed in the same manner as other property, and school or other state lands, shall be considered, for all purposes of taxation, as the property of the person so holding the same.

All property to be assessed at its full value.

SEC. 28. All property shall be assessed at its true and full value in money. In determining the true and full value of real or personal property, the assessor shall not adopt a lower or different standard of value, because the same is to serve as a basis of taxation, nor shall he adopt as a criterion of value the price for which the said property would sell at auction, or at a forced sale, or in the aggregate with all the property in the town or district; but he shall value each article or description of property by itself, and at such sum or price as he believes the same to be fairly worth in money at the time such assessment is made. In assessing any tract or lot of real property the value of the land exclusive of improvements shall be determined; also the value of all improvements and structures thereon and the aggregate value of the property including all structures and other improvements, excluding the value of crops growing upon cultivated land. In valuing any real property upon which there is a coal or other

How the assessor shall determine the value.

mine, or stone or other quarry the same shall be valued at such a price, as such property, including the mine or quarry, would sell at a fair voluntary sale for cash. Taxable leasehold estates shall be valued at such a price as they would bring at a fair, voluntary sale for cash. Money, whether in possession or on deposit shall be entered in the statement at the full amount thereof. Every credit for a sum certain, payable either in money, property of any kind, labor or services, shall be valued at the full price of the same so payable; if for a specific article, or for a specified number or quantity of any article of property, or for a certain amount of labor, or for services of any kind, it shall be valued at the current price of such property, or for such labor or services, at the place where payable.

SEC. 29. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and if unknown so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks, included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. There shall be appended to each personal property assessment book a list of all mortgages or other real estate securities held, owned or controlled by the residents of the town or district showing the names of the owners, or agents alphabetically arranged and the amount due on each separate instrument. It is hereby made the duty of the register of deeds to make out such lists according to the records of his office and deliver them to the county auditor on or before the last Saturday of April in each year. The expenses of such lists shall be paid by the county, on allowance by the county commissioners. The assessment books and blanks shall be in readiness for delivery to the assessors on the last Saturday of April in each year, and the assessors shall meet on that day, at the office of the county auditor, for the purpose of receiving such books and blanks and for conference with the auditor in reference to the performance of their duties.

SEC. 30. Every person elected or appointed to the office of assessor, shall, at or before the time of receiving the assessment books, file with the county auditor his bond payable to the State of Minnesota, with at least one good

Duties of county auditor as regards books and blanks for assessors.

Assessors, when to meet the county auditor.

Assessor's bonds to be filed, and oath to be subscribed.

freehold surety to be approved by the said auditor, in the penal sum of five hundred dollars, conditioned that he will diligently, faithfully and impartially perform the duties enjoined on him by law; and he shall, moreover, take and subscribe on said bond an oath that he will, according to the best of his judgment, skill and ability, diligently, faithfully and impartially perform all the duties enjoined on him by this act; and if any person so elected or appointed fails to give bond, or fails to take the oath required within the time prescribed, such failure shall be deemed a refusal to serve.

Deputy assessors may be appointed, when.

SEC. 31. Any assessor who deems it necessary, to enable him to complete the listing and valuation of the property of his town or district, within the time prescribed by law, may, with the approbation of the county auditor, appoint some well qualified citizen of his town or district to act as his assistant or deputy, and assign to him such portion of his district as he thinks proper, and each assistant so appointed shall, under the direction of the assessor, after giving bond and taking the required oath, perform all the duties enjoined upon, vested in or imposed upon assessors by the provisions of this act.

Assessor's duties in odd numbered years.

SEC. 32. The assessor shall every odd numbered year, at the time of taking a list of personal property, also assess all real property situated in his town or district that may have become subject to taxation since the last previous assessment of property therein, and of all new buildings or other structures, whether completed or in process of construction, of any kind of over one hundred dollars in value, the value of which has not been previously added to or included in the valuation of the land on which such structures have been erected; and shall make return thereof to the county auditor, with his return of personal property, showing the tract or lot of real property on which each structure has been erected, and the true value added to such parcel of real property by the erection thereof; and in case of the destruction by fire, flood, or otherwise, of any building or structure of any kind, over one hundred dollars in value, which has been erected previous to the last valuation of the land on which the same stood, or the value of which has been added to any former valuation of such land, the assessor shall determine, as near as practicable, how much less such land would sell for at private sale in consequence of such destruction, and make return thereof to the county auditor.

Assessment when to be made.

SEC. 33. The assessor shall perform the duties required of him during the months of May and June of each year except in cases otherwise provided; and in the manner fol-

lowing, to-wit: He shall actually view, and determine as nearly as practicable, the true and full value of each tract or lot of real property listed for taxation, and shall enter the value thereof, including the value of all improvements and structures thereon, opposite each description of property. He shall make an alphabetical list of the names of all persons in his town or district liable to an assessment of personal property, and require each person to make a correct list and statement of such property, according to the prescribed form, which statement and list shall be subscribed and sworn to by the person listing the property, and the assessor shall thereupon determine the value of the property included in such statement and enter the same in his assessment books, opposite the name of the party assessed, and in making such entry in his assessment books, he shall give the name and the post-office address of the party listing the property, and if the party reside in a city, the assessor shall give the street and number, or other brief description of his residence or place of business.

SEC. 34. The assessor shall call at the office, place of doing business or residence of each person required by this act to list property, and list his name, and shall require such person to make a correct statement of his taxable property in accordance with the provisions of this act; and every person so required, shall enter a true and correct statement of such property in the form prescribed, which statement shall be signed and verified by the oath of the person listing the property, and delivered to the assessor, who shall thereupon assess the value of such property and enter the same in his books. *Provided*, If any property is listed or assessed on or after the fourth Monday of June and before the return of the assessor's books, the same shall be as legal and binding as if listed and assessed before that time.

SEC. 35. If any person required by this act to list property, shall be sick or absent when the assessor calls for a list of his property, the assessor shall leave at the office or usual place of residence or business, of such person a written or printed notice requiring such person to make out and leave at the place named by said assessor, on or before some convenient day named therein, the statement or list required by this act. The date of leaving such notice and the name of the person required to list the property, shall be noted by the assessor in his assessment book.

SEC. 36. In every case where any person whose duty it is to list personal property for taxation, has refused or neglected to list the same when called on by the assessor for that purpose, or to take and subscribe an oath in re-

Assessor to examine all real property, to determine value.

Alphabetical list of owners of personal property.

Assessor to value personal property.

Statement of personal property to be made by owner, on form prescribed and verified.

Property listed after fourth Monday of June.

Sickness or absence of owner, duty of assessor.

Refusal to list or swear to statement—duty of assessor.

gard to the truth of his statement of personal property, or any part thereof, when required by the assessor, the assessor shall enter opposite the name of such person in an appropriate column, the words "refused to list," or, "refused to swear," as the case may be, and in every case where any person required to list property for taxation has been absent, or unable from sickness to list the same, the assessor shall enter opposite the name of such person, in an appropriate column, the words "absent" or "sick."

The assessor is hereby authorized to administer oaths to all persons who by the provisions of this act are required to swear, or whom he may require to testify in any case, and he may examine, upon oath, any person whom he may suppose to have knowledge of the amount or value of the personal property of any person refusing to list or to verify his list of personal property.

SEC. 37. It shall be the duty of assessors when assessing personal property, to designate the number of the school district in which each person assessed is liable for tax; which designation shall be made by writing the number of the district opposite each assessment, in a column provided for that purpose in the assessment book. When the personal property of any person is assessable in several school districts, the amount in each shall be assessed separately, and the name of the owner placed opposite each amount.

SEC. 38. In all cases of a failure to obtain a statement of personal property from any cause, it shall be the duty of the assessor to ascertain the amount and value of such property, and assess the same at such amount as he believes to be the true value thereof. The assessor, when requested, shall deliver to the person assessed, a copy of the statement of property hereinbefore required, showing the valuation of the property so listed, which copy shall be signed by the assessor.

SEC. 39. The board of supervisors of each town, the assessor, recorder and president of each incorporated village, and the assessor, recorder and mayor of each city, (except cities whose charters provide for a board of equalization,) shall meet on the fourth Monday of June, at the office of the town clerk or recorder, for the purpose of reviewing the assessment of property in such town or district, and they shall immediately proceed to examine, ascertain and see that all taxable property in their town or district has been properly placed upon the list, and duly valued by the assessor, and in case any property, real or personal, shall have been omitted by inadvertence or otherwise, it shall be the duty of said board to place the

Assessor authorized to administer oaths, and may examine others under oath, as to property of persons refusing to list.

Number of school district to be given where property is assessed.

Failure to obtain statement.

Town board of review—duties in complaints and grievances.

otherwise. it shall be the duty of said board to place the same upon the list with the true value thereof, and proceed to correct the assessment so that each tract or lot of real property, and each article, parcel, or class of personal property, shall be entered on the assessment list at the true and full value thereof; but the assessment of the property of any person shall not be raised until such person shall have been duly notified of the intent of the board so to do. And on the application of any person considering himself aggrieved, they shall review the assessment, and correct the same as shall appear to them just. Any two of said officers are authorized to act at such meeting, and they may adjourn from day to day until they shall finish the hearing of all cases presented on that day. All complaints and grievances of individuals residents of the town or district in reference to the assessment of personal property, shall be heard and decided by the town board; *Provided*, That the complaints of non-residents in reference to the assessment of any property real or personal, and of others in reference to any assessment made after the meeting of the town board of review shall be heard and determined by the county board.

SEC. 40. The assessor shall cause at least ten days previous notice of the time and place of the meeting of the town board of review, by posting notices in at least three public places in his town or district, but the failure to give such notice or hold such meeting, shall not vitiate such assessment, except as to the excess of valuation of tax thereon shown to be unjustly made or levied.

Ten days notice of meeting of board of review to be posted by assessor.

SEC. 41. The assessor shall add up and note the amount of each column in his assessment books; he shall also make in each book, under proper headings, a tabular statement, showing the footings of the several columns upon each page; and shall add up and set down, under the respective headings, the total amounts of the several columns, and on or before the first Monday of July, he shall make return to the county auditor of his assessment books, and deliver therewith the lists and statements of all persons assessed, all of which shall be filed and preserved in the office of the county auditor. Such return shall be verified by his affidavit, substantially in the following form:

Assessor's footings and return of statements and books to auditor.

STATE OF MINNESOTA, }
 _____ County. } ss.

I _____, assessor of _____, do solemnly swear that the book to which this is attached, contains a correct and full list of all the real property, (or personal property, as the case may be,) subject to taxation in _____, so far as I have been able to ascertain the same; and that the assessed value set down in the proper column, opposite the

Form of affidavit of return.

several kinds and descriptions of property, is in each case the true and full value of such property, to the best of my knowledge and belief (where the assessment has been corrected by the town board, "except as corrected by the town board,") and that the footings of the several columns in said book, and the tabular statement returned herewith, is correct as I verily believe.

— — Assessor.

Subscribed and sworn to before me, this — day of —, 18—

[L. s.] — — Auditor of — county.

In case of sickness or absence a list may be made out and delivered to auditor.

SEC. 42. If any person required to list property for taxation is prevented by sickness or absence from giving to the assessor such statement, such person or his agent having charge of such property, may, at any time before the extension of taxes thereon by the county auditor, make out and deliver to the county auditor a statement of the same as required by this act, and the auditor shall, in such case, make an entry thereof, and correct the corresponding item or items in the return made by the assessor, as the case may require; but no such statement shall be received by the county auditor from any person who refused or neglected to make oath to his statement when required by the assessor, as provided herein; nor from any person, unless he makes and files with the county auditor an affidavit that he was absent from his town or district without design to avoid the listing of his property, or was prevented by sickness from giving to the assessor the required statement when called on for that purpose.

Auditor must examine assessment books for omissions, and have the return corrected.

SEC. 43. The county auditor shall carefully examine the assessment books when returned to him by the assessors, and if he discovers that the assessment of any property has been omitted, he shall enter the same upon the proper list, and forthwith notify the assessor making such omission, who shall immediately proceed to ascertain the value thereof and correct his original return; in case of the inability or neglect of the assessor to perform this duty, the auditor shall ascertain the value of such property and make the necessary corrections.

County equalization board when to meet, duties.

SEC. 44. 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 Monday in July, at the office of the 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 :

Rules for correcting valuation.

First.—They shall raise the valuation of each tract or lot of real property, which, in their opinion, is returned below its true and full value, to such price or sum as they believe to be the true and full value thereof.

When valuation of real property may be raised.

Second.—They shall reduce the valuation of each tract or lot which, in their opinion, is returned above its true and full value, to such price or sum as they believe to be the true and full value thereof.

When valuation may be reduced.

Third.—They shall raise the valuation of each class of personal property, which, in their opinion, is returned below its true and full value, to such price or sum as they believe to be the true and full value thereof, and they shall raise the aggregate value of the personal property of each individual, whenever they believe that such aggregate valuation is less than the true valuation of the taxable personal property, possessed by such individual, to such sum or amount as they believe was the true and full value thereof.

When valuation of personal property may be raised.

Fourth.—They shall, upon complaint of any party aggrieved being a non-resident of the town or district in which his property is assessed, reduce the valuation of each class of personal property enumerated in section sixteen aforesaid, which, in their opinion, is returned above its true and full value, to such price or sum as they believe to be the true and full value thereof; and upon like complaint, they shall reduce the aggregate valuation of the personal property of such individual, who, in their opinion has been assessed at too large a sum, to such sum or amount as they believe was the true and full value of his personal property.

When the valuation may be reduced.

Fifth.—They shall not reduce the aggregate value of the real property, or the aggregate value of the personal property of their county, below the aggregate value thereof as returned by the assessors, with the additions made thereto by the auditor, as hereinbefore required; but they may raise the aggregate valuation of such real property, and of each class of personal property of said county, or any town or district thereof, whenever they believe the same is below the true and full value of said property, or class of property, to such aggregate amount as they believe to be the true and full value thereof.

Aggregate value of property not to be reduced, but may be increased.

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

Record of proceedings to be kept by auditor and published.

County board may continue in session during four weeks.

Duplicate abstracts of corrected lists to be made, one copy to be forwarded to State auditor.

State board of equalization--how constituted.

Shall meet annually first Tuesday of September.

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 weeks, commencing on the said third Monday of July; but after final adjournment, the county commissioners shall not have power to change the assessed valuation of the property of any person, or to reduce the aggregate amount of the assessed valuation of the taxable property of the county.

SEC. 45. The county auditor shall calculate the changes of the assessment lists determined by the county board of equalization and make corrections accordingly. Having made such corrections of the real or personal lists, or both, as the case may be, he shall make duplicate abstracts of the same, one copy of which he shall file in his office, and one copy he shall forward to the auditor of state, on or before the fourth Monday of August following each county equalization.

SEC. 46. The governor, auditor of state and the attorney general, with one qualified elector from each judicial district of the state, to be appointed by the governor, with the advice and consent of the senate, shall constitute the state board of equalization. The members from the odd-numbered districts shall be appointed every even numbered year, and those from the even-numbered districts shall be appointed every odd-numbered year, and their term of office shall be two years. The governor shall fill all vacancies that may occur in said board by special appointment. The governor shall be *ex-officio* president of said board, and the auditor of state shall act as secretary. The board may adjourn from day to day, and may employ such clerical assistance as may be deemed necessary to facilitate its labors. The members of said board shall receive the same per diem and mileage as may be allowed by law to members of the legislature. The said board shall meet annually on the first Tuesday of September, at the office of the auditor of state, and each member having taken the oath prescribed by law, they shall examine and compare the returns of the assessment of the property in the several counties in the state, and proceed to equalize the same, so that all the taxable property in the state shall be assessed at its true and full value. In the performance of their duties, they shall be governed by the following rules:

First—They shall add to the aggregate valuation of the real property of every county, which they believe to be valued below its true and full value in money, such per centum in each case as will bring the same to its true and full value in money.

Rules for equalizing valuation.

Second—They shall deduct from the aggregate valuation of the real property of every county, which they believe to be valued above its true and full value in money, such per centum in each case as will reduce the same to its true and full value in money.

Third—If they believe that the valuation of the real property of any town or district, in any county, or of the real property of any county not in towns, villages or cities, should be raised or reduced without raising or reducing the other real property of such county, or without raising or reducing it in the same ratio, they may, in every such case, add to or take from the valuation of any one or more of such towns, villages or cities, or of the property not in towns, villages or cities, such per centum as they believe will raise or reduce the same to its true and full value in money.

Fourth—They shall add to the aggregate valuation of any class of personal property of any county, town, township, village or city, which they believe to be valued below the true and full value thereof, such per centum in each case as will raise the same to its true and full value in money.

Fifth—They shall take from the aggregate valuation of any class of personal property in any county, town, township, village or city, which they believe to be valued above the true and full value thereof, such per centum as will reduce the same to its true and full value in money.

Sixth—They shall not reduce the aggregate valuation of all the property of the state as returned by the several county auditors, more than one per centum on the whole valuation thereof.

Seventh—The secretary shall keep a full record of the proceedings of the board, and the same shall be published in the annual report of the auditor of state.

SEC. 47. When the state board complete their equalization, the auditor of state shall transmit to each county auditor a transcript of the proceedings of the board, specifying the per centum added to or deducted from the valuation of the real property of each of the several towns, townships, villages and cities, and of the real property not in towns, villages or cities, in case an equal per centum has not been added to or deducted from each, and specifying also the per centum added to or deducted from the several classes of personal property in each of the towns, town-

Transcripts of proceedings to be forwarded to county auditors.

County auditor to correct lists to correspond with changes made by State board.

ships, villages and cities in the state: and the county auditor shall add to or deduct from each tract or lot of real property, in his county, the required per centum on the valuation thereof as it stands, after the same has been equalized by the county board of equalization, adding in each case any fractional sum of fifty cents or more, and deducting in each case any fractional sum of less than fifty cents, so that the value of any separate tract or lot shall contain no fraction of a dollar; and shall also add to or deduct from such class of personal property in his county, the required per centum on the valuation thereof as it stands, after the same has been equalized by the county board of equalization, adding or deducting in manner as aforesaid any fractional sum, so that the value of any separate class of personal property shall contain no fraction of a dollar.

Taxes to be levied in specific amounts.

SEC. 48. All taxes shall be levied or voted in specific amounts and the rates per centum shall be determined from the amount of property, as equalized by the state board of equalization, each year, except such general taxes as may be definitely fixed by law. The state tax shall be levied by the legislature and the rate of such tax shall be certified by the auditor of state to each county auditor on or before the first day of October annually. The county taxes shall be levied by the county commissioners at the time of their meeting in July of each year. Such taxes 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 any county than will be equal to the amount of such expenses, with an excess of five per cent. of the same. The taxes voted by incorporated cities, villages, townships and school districts, shall be certified by the proper authorities to the county auditor, on or before the tenth day of October in each year. The rate per centum of all taxes, except the state tax and such other taxes, the rates of which may be fixed by law, shall be calculated and fixed by the county auditor, according to the limitations hereinafter prescribed. *Provided*, That if any county, 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.

When to be levied by the different authorities.

Limitation of tax rates.

Tax levy—per centum for State purposes.

SEC. 49. There shall be levied annually on each dollar of taxable property in the state, (other than such as by law is otherwise taxed,) as assessed and entered on the tax lists for the several purposes enumerated, taxes at the rates

specified as follows: For state purposes, such amount as may be levied by the legislature. For county purposes, such amount as may be levied by the county commissioners, the rate of which shall not exceed five mills in any county having a taxable valuation of one million dollars, or more, and the amount of which shall not exceed five thousand dollars in counties having a taxable valuation less than one million dollars, and the rate of such tax shall not exceed one per cent. in any county. For township purposes, such sum as may be voted at any legal town meeting, the rate of 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 mills in any township having a taxable valuation of one hundred thousand dollars or more, and the amount of which shall not exceed one hundred and fifty dollars, in any township having a taxable valuation less than one hundred thousand dollars, and the rate of such tax shall not exceed one-half of one per cent. in any township. The rate of tax for road and bridge purposes in any town shall not exceed five mills per dollar, and the tax for poor purposes shall not exceed two mills. For school district purposes, in addition to the general tax of one mill, such sum as may be voted at any legal meeting of the qualified voters of the district, the rate of which shall not exceed nine mills for the support of the school, or one 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.

SEC. 50. The county auditor shall make out the tax lists according to the prescribed form and to correspond with the assessment districts of the county. The rate per cent. necessary to raise the required amount of the various taxes shall be calculated on the assessed valuation of property as determined by the state board of equalization, but in calculating such rates, no rate shall be used resulting in any fraction other than a decimal fraction, or less than one tenth of a mill, and in extending any tax whenever it amounts to the fractional part of a cent, it shall be made one cent. The tax lists shall also be

Limitation of percentage for county purposes.

For township purposes.

For road bridge purposes.

For school district purposes.

Proviso relating to local improvements; in cities and towns.

Tax list to be made out by county auditor — form of tax books.

made out to correspond with the assessment books in reference to ownership, and description of property with columns for the valuation and for the various items of tax included in the total amount of all taxes, set down opposite each description of property. The amount of all special taxes shall be entered in the proper columns, but the general taxes may be shown by entering the rate per cent. of each tax at the head of the proper columns without extending the same, in which case a schedule of the rates per cent. of such taxes shall be made on the first page of each tax list.

Abstract of tax lists to be forwarded to State auditor.

SEC. 51. The county auditor shall, on or before the first day of December in each year, make out and transmit to the auditor of state in such form as may be prescribed, a complete abstract of the tax lists of the county, showing the number of acres of land assessed, the value of such land, including the structures thereon, the value of town and city lots including structures, the total value of all taxable personal property in the several assessment districts of the county, the aggregate amount of all taxable property in the county, and the total amount of taxes levied in the county for state, county, town and all other purposes for that year.

Certificate of county auditor to be attached to each tax book.

SEC. 52. It shall be the duty of the county auditor to make in each tax book or list a certificate in the following form, viz;

I, A B —, auditor of — county, and State of Minnesota, do hereby certify that the following is a correct list of the taxes levied on the real and personal property in the (town or district, as the case may be,) of — for the year one thousand eight hundred and —. Witness my hand and official seal this — day of —

— County Auditor.

Tax lists to be delivered to treasurer December 1st, for collection.

SEC. 53. The county auditor shall deliver the lists of the several districts of the county to the county treasurer, on or before the first day of December in each year, taking his receipt therefor, showing the total amount of taxes due upon the said lists; and such lists shall be full and sufficient authority for the county treasurer to receive and collect taxes therein levied.

County treasurer to be receiver and collector of all taxes in the tax list.

SEC. 54. The county treasurer shall be the receiver and collector of all the taxes extended upon the tax list of the county, whether levied for state, county, city, town, school, poor, bridge, road or other purposes, anything in the charter of any city or town, or in any other act of the legislature, heretofore passed, to the contrary notwithstanding; and also of all fines, forfeitures, or penalties received by any person or officer for the use of his county;

and he shall proceed to collect the same according to law, and place the same when collected to the credit of the proper funds. But this provision shall not be so construed as to include any fines and penalties accruing to any municipal corporation for the violation of its ordinances, and which were recovered before any city justice.

SEC. 55. On receiving the tax lists from the county auditor, the treasurer shall, if directed by the county commissioners, give notice by publication in some newspaper having general circulation in the county, once in each of three successive weeks, and by posting the same in three public places in each town or district in the county, one of which shall be the usual place of holding elections, specifying particularly in said notice, the rates of taxation for all general purposes, and the amounts raised for each specific purpose, also designating a day on which he or his deputy will attend at the place of holding elections, or at some other convenient place in each town or district, which day shall not be prior to the first day of January in each year, for the purpose of receiving such taxes, and the treasurer or his deputy shall attend for the purpose aforesaid, on the day and at the place named in said notice. The county treasurer shall, if directed by the county commissioners, have duplicate tax lists made at the expense of the county, for his use while collecting taxes away from the county seat, and he may appoint one or more deputies to assist him in the collection of taxes, and may take such bond as security from the person so appointed as he deems necessary for his indemnity, and shall in all cases be liable and accountable for the proceedings and misconduct of his deputies in office.

SEC. 56. The county treasurer, upon the payment of any tax, shall give to the person paying the same a receipt therefor, specifying therein the land, town or city lot or other property, on which said tax was levied, according to its description on the tax list, or in some other sufficient manner, and the year or years for which the tax was levied. The said receipt shall have a duplicate stub, showing the name of the person, description of property, and the amount and date of payment; and the county treasurer shall return all such duplicate stubs made by himself or deputies, to the county auditor, at the end of each month, who shall file and preserve them in his office, charging the treasurer with the amount thereof.

SEC. 57. The county treasurer shall receive in payment of taxes, orders on the several funds for which taxes may be levied, to the amount of the tax for such fund, without regard to priority of the numbers of such orders, except when otherwise provided by law, and he shall write or

Commissioners may order public notice of rates of taxation, and time when collection will be made.

Duplicate tax lists may be made, and treasurer may appoint deputies.

Tax receipts—what they shall specify—duplicate stubs.

Orders issued against funds for which taxes levied, to be received for taxes.

stamp across the face of all such orders, the date of their receipt, and the name of the person from whom received.

SEC. 58. All unpaid personal property taxes shall be deemed delinquent on the first day of March next after they become due, and thereupon a penalty of five per cent. shall attach and be charged upon all such taxes. After the first day of March the county treasurer shall immediately proceed to collect all delinquent personal property taxes, and if such taxes are not paid on demand, he shall distrain sufficient goods and chattels belonging to the person charged with such taxes, if found within the county, to pay the same, with the said penalty of five per cent. and all accruing costs, and shall immediately proceed to advertise the same in three public places in the town or district where such property is taken, stating the time when, and the place where, such property will be sold; and if the taxes for which such property is distrained, and the costs which accrue thereon, are not paid before the day appointed for such sale, which shall not be less than ten days after the taking of such property, such treasurer or his deputy shall proceed to sell such property at public vendue, or so much thereof as will be sufficient to pay said taxes, and the costs of such distress and sale.

SEC. 59. If the county treasurer is unable, for the want of goods or chattels whereon to levy, to collect, by distress, or otherwise, the taxes or any part thereof, which may have been assessed upon the personal property of any person or corporation or any executor, or administrator, guardian, receiver, accounting officer, agent or factor, such treasurer shall file with the county auditor on the first day of June following, a list of such taxes, with an affidavit of himself, or of the deputy treasurer entrusted with the collection of said taxes, stating that he had made diligent search and inquiry for goods and chattels wherewith to make such taxes, and was unable to make or collect the same. He shall note on the margin of such list, the place to which any delinquent tax payer may have removed, with the date of his removal if he is able to ascertain such fact. The county auditor shall deliver such list and affidavit, to the board of county commissioners at their first session thereafter, and they shall cancel such taxes as they are satisfied cannot be collected.

SEC. 60. Within ten days after the adjournment of the board of commissioners, the auditor shall file a copy of such revised list with the clerk of the district court of the county, and within ten days after the filing of such copy, the clerk shall issue and deliver to the sheriff of the county where the person against whom such tax is claimed,

Personal property taxes, when delinquent.

Five per cent. penalty attaches.

Manner of distraining for non-payment.

Inability to collect. List to be filed with county auditor—commissioners may cancel.

Suit and judgment for delinquent tax—proceedings.

may at the time, reside or be, for service, a citation to each delinquent named on said list, stating the amount of tax and penalty, and requiring such delinquent to appear on the first day of the next general term of the district court in the county, and show cause, if any there be, why he should not pay said tax and penalty, and if he fails to pay said tax, penalty and costs to the sheriff before the first day of the term, or on said day to show cause as aforesaid, the court shall direct the clerk to enter a judgment against such delinquent for the amount of such tax, penalty and costs.

SEC. 61. The clerk shall receive as fees for issuing such citation and perfecting judgment, one dollar and fifty cents in cases not contested, and in contested cases such fees as are allowed by law in civil actions. Executions shall be issued upon such judgment at the request of the county attorney, and shall state that the judgment was obtained for delinquent taxes, and no property shall be exempt from seizure thereon.

SEC. 62. If any county treasurer shall refuse or neglect to collect any tax assessed upon personal property, where the same is collectable, or to file the delinquent list and affidavit, as herein provided, he shall be held in his next settlement with the auditor, liable for the whole amount of such taxes uncollected, and the same shall be deducted from his salary or fees, and applied to the several funds for which they were levied.

SEC. 63. The county auditor, within thirty days after receiving the delinquent list of personal property taxes, shall make out and forward to the treasurer of any county in this state, to which any delinquent tax payer may have removed, a statement or account of such delinquent taxes, specifying the value of property on which said taxes were levied, and the amount of taxes levied thereon, to which he shall add an amount equal to the sum of twenty-five per centum on the taxes levied, if said delinquent tax payer left the county in which said taxes were levied after the time required by law for the county auditor to deliver the tax list to the county treasurer; but if he left the county previous to the time required by law for the delivery of said tax list to the county treasurer, then the said county auditor shall not add the twenty-five per centum.

SEC. 64. On receipt of any such statement or account, the county treasurer shall immediately proceed to collect the same of the person so charged with said taxes and per centum, for which service he shall be allowed the same fees that county treasurers shall be allowed by law for col-

Clerk's fees for judgment.

Execution, how issued.

Neglect or refusal of treasurer to collect tax, or file delinquent list—penalty.

Removal of delinquent tax payer to another county. Duty of auditor.

Manner of collecting from such delinquent tax payer.

lecting delinquent taxes by process to be collected of the person against whom said taxes are charged ; and all taxes thus collected, shall be by him remitted to the treasurer of the county to which said taxes belong ; and at the same time he shall return the original statement or account to the auditor of the county from which it was received, stating the amount of his collections, and if any taxes remain unpaid, the reason why said taxes could not be collected, certifying in his official capacity to the same.

SEC. 65. The county treasurer or his deputy, shall be allowed the same fees for making distress and sale of goods and chattels, for the payment of taxes, as are allowed by law to constables for making levy and sale of property on execution ; travelling fees to be computed from the place of holding elections of any town or district, to the place of making the distress, unless such distress is made by his deputy, in which case the same shall be computed from the residence of such deputy.

SEC. 66. On the last days 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 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 February and May settlements, the treasurer shall make complete returns of his collections on the current tax list, showing the amount collected on account of the several funds included in said list.

SEC. 67. The county auditor shall keep accounts with the state, county, and with each township, city, incorporated village and school district in the county, and immediately after each settlement with the county treasurer he shall credit the collections to the proper funds ; and upon application of any town, city, village, or school district treasurer, the auditor shall give him an order on the county treasurer for the amount due such township, city, village or school district, and shall charge them respectively with the amount of such order ; *Provided*, That the person so applying for such order shall deposit with the auditor a certificate from the clerk of the township, city, village or school district, stating that such person is treasurer of such township, city, village or school district, duly elected or appointed, and that he has given bond according to law.

Fees to treasurers for making distress and sale.

Settlement between treasurers and auditors.

Accounts to be kept by auditor with each township, district etc.

SEC. 68. The county treasurer shall, immediately after each settlement in February, May, and September, pay over to the treasurer of state, or of any municipal corporation, or organized township, or other body politic, on the order of the proper officers, all moneys received by him arising from taxes levied and collected belonging to the state, or to such municipal corporation, organized township or school district, and deliver up all orders and other evidence of indebtedness of such municipal corporation or other body politic, taking duplicate receipts therefor, one of which shall be filed in the office of the county auditor.

When treasurer shall pay over the funds collected.

SEC. 69. On the first day of June, of each year, the county treasurer shall return to the county auditor the several tax lists in his hands, having compared the same with his duplicate receipts on file in the auditor's office, and written opposite the amount of each tax so receipted for, the word "paid," and the number of the treasurer's receipt given in discharge of such tax, and each tract or lot of real property against which the taxes remain unpaid, shall be deemed delinquent. And thereupon a penalty of ten per cent. shall immediately accrue and thereafter be charged upon all such delinquent taxes, and any auditor who shall make out and deliver any statement of delinquent taxes, without including such penalty therein, and any treasurer who shall receive payment of such tax without including such penalty, shall be liable to the county for the amount of such penalty.

Return of tax lists to county auditor on June 1st.

Ten per cent. penalty to attach at once.

SEC. 70. On or before the fifteenth day of June, the county auditor shall file in the office of the clerk of the district court of the county, or if it be attached for judicial purposes to some other county, then in the office of the clerk of such court, in that county, a list of the delinquent taxes upon real estate within his county, which list shall contain a description of each piece or parcel of land on which such taxes shall be so delinquent, with the name of the owner if known, and if unknown, so stated, appearing on the delinquent list, and the amount of tax delinquent and penalty for each year opposite such description, and shall verify such list by his affidavit, that the same is a correct list of taxes delinquent for the year or years therein appearing upon real estate in said county. The filing of such list shall have the force and effect of filing a complaint in any action by the county against each piece or parcel of land therein described, to enforce payment of the taxes and penalties therein appearing against it, and shall be deemed the institution of such action; and the same shall operate as notice of the pendency of such action.

List of delinquent taxes to be filed with clerk of court by June 15.

Clerk to make copy of list, and deliver to auditor within 15 days, with notice for publication.

SEC. 71. The clerk shall, within fifteen days thereafter, make and deliver to the county auditor a copy of the list so filed, and attach thereto a notice which may be substantially in the following form:

State of Minnesota, county of _____ ss.

District Court, _____ Judicial District.

The State of Minnesota, to all persons, companies, or corporations, who have or claim any estate, right, title or interest in, claim to, or lien upon, any of the several pieces or parcels of land in the list hereto attached, described:

The list of taxes and penalties on real estate for the county, remaining delinquent on the first day of June, has been filed in the office of the clerk of the district court of the county of _____, of which that hereto attached is a copy. Therefore you and each of you are hereby required to file in the office of said clerk within twenty days after the last publication of this notice, your answer in writing, setting forth any objection or defense you may have to the taxes and penalties, or any part thereof, upon any piece or parcel of land described in said list, in, to, or on which you have or claim any estate, right, title, interest, claim or lien.

And in default thereof, judgment will be entered against such piece or parcel of land for the taxes on said list appearing against it, and for all penalties, interest and cost.

(Signed.) _____

Clerk of the district court in said county of _____

(Here insert list.)

Tax list to be published within 10 days thereafter, once a week for two weeks.

SEC. 72. The county auditor shall cause said notice and list to be published once in each of two consecutive weeks, in some newspaper of general circulation, printed in the English language, and which has been regularly published for at least three months previously, in the county in which said real estate is situate; if there be one, or in the county where the proceedings are instituted, or if there be no such newspaper published in either county, then in some newspaper published within the judicial district, the first publication of which list shall be made within ten days after the delivery thereof to the auditor as provided in the preceding section. The newspaper in which such publication shall be made, shall be designated by resolution of the board of county commissioners of the county in which the taxes are levied, at their annual meeting in January, or at the meeting of said board in March, a copy of which

Newspaper, how designated.

resolution certified by the county auditor shall be filed in the office of the clerk of the court. *Provided*, That if the county commissioners shall fail to designate such paper, then, it shall be designated by the county auditor.

Action of court after publication—jurisdiction acquired—not affected by error in copying or publication.

SEC. 73. When the last publication shall have been made, the notice shall be deemed to have been served, and the court to have acquired full and complete jurisdiction to enforce against each piece or parcel of land in said published list described, the taxes, accrued penalties and costs upon it then delinquent, so as to bind every estate, right, title, interest, claim or lien in law or equity, in, to or on, such piece or parcel of land, of every person, company or corporation. And such jurisdiction shall not be in any way affected by any error in making the list filed with the clerk, nor by any error, irregularity or omission in the assessment or levy of the taxes, or in any other proceedings prior to filing the said list, nor by any mistake in copying the list for publication, nor by any mistake in publishing such list, nor by any mistake in the amount of tax in such published list appearing against any piece or parcel of land therein described.

SEC. 74. The owner, publisher, manager or foreman in the printing office of the newspaper in which such notice and list shall be published, shall make and file with the clerk an affidavit of such publication, stating the days in which such publication was made, and shall also file with the clerk three copies of each number of the paper and supplement, if any, in which the notice and list shall have appeared. The publication may be made in such newspaper, or partly in such newspaper, and partly in a supplement issued therewith.

Affidavit of publication to be filed.

SEC. 75. Any person, company or corporation, having any estate, right, title or interest in, or lien upon, any piece or parcel of land embraced in said list as published, may, within twenty days after the last publication of said notice, file in the office of the said clerk, an answer verified as pleadings in civil actions, setting forth his defense or objection to the tax or penalty against such piece or parcel of land, which answer need not be in any particular form, but shall clearly refer to the piece or parcel of land intended, and set forth in ordinary and concise language, the facts constituting the defense or objection to such taxes or penalty, and if the list shall embrace the taxes for two or more years, the defense or objections may be to the taxes or penalty for one or more of such years.

Supplement to paper may be used for part publication.

Proceedings to answer, and defense against judgment.

SEC. 76. Upon the expiration of twenty days from the last publication of said notice and list, the said clerk shall, the affidavit of publication being filed, enter judgment

Judgment to be entered in 20 days, when no answer is interposed.

against each and every of such pieces or parcels as to which no answer shall have been filed, which judgment shall include all of such pieces or parcels, and shall be substantially in the following form:

State of Minnesota, county of——, District court.

In the matter of the proceedings to enforce payment of the taxes on real estate remaining delinquent on the first day of June, 18—, for the county of——, State of Minnesota.

A list of taxes on real property, delinquent on the first day of June, 18—, for said county of——, having been duly filed in the office of the clerk of this court, and the notice and list required by law having been duly published as required by law, and no answer having been filed by any person, company, or corporation, to the taxes upon any of the pieces or parcels of land hereinafter described, and more than twenty days having elapsed since the last publication of said notice and list,—it is hereby adjudged and decreed that each piece or parcel of land hereinafter described as liable for taxes, penalties and costs, to the amount set opposite the same, as follows, to-wit:

Form of judgment.

Description,	Amount.
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And the amount of taxes, penalties, and costs to which, as hereinbefore stated, each of said pieces or parcels of land is liable, is hereby declared a lien upon such pieces or parcels of land as against the estate, right, title, interest, claim or lien of whatever nature in law or equity of every person, company or corporation whatsoever; and it is adjudged, that unless the amount to which each of said pieces or parcels is liable, be paid, each of said pieces or parcels be sold, as provided by law, to satisfy such amount to which it is liable.

Signed,

Clerk of the district court, county of——.

Real estate tax judgment book.

Such judgment shall be entered by the clerk in a book to be kept by him, to be called the "real estate tax judgment book," and shall be dated and signed by the clerk. The judgment shall be written out on the left hand pages of such book, leaving the right hand pages blank for the entries hereinafter provided, and the same presumption in favor of the regularity and validity of the said judgment shall be deemed to exist as in respect to judgments in civil actions in said court.

Proceedings in court, when answer is filed.

SEC. 77. If answers shall be filed within the time hereinbefore prescribed as to the taxes or penalties upon any pieces or parcels of land embraced in said list as published, such answers shall stand for trial at any general term of the district court in the county where such proceedings

are pending, in session at the time when the time to file answers as aforesaid shall expire, or at the next general or special term appointed to be held in said county; and if no general or special term shall be appointed to be held within thirty days thereafter, then the same shall be brought to trial at any general term appointed to be held within the judicial district upon ten days notice. It shall be the duty of the county attorney of the county in which said taxes are levied, if there be one, and if there be none, then of the county in which such proceedings are instituted, to take charge of and prosecute such proceedings; but the county commissioners of the county in which such taxes are levied may employ any other attorney to assist such county attorney therein. At the term at which such proceedings come on for trial, they shall take precedence of all other business before the court. The court shall proceed without delay, and summarily hear and determine the objections or defenses made by the several answers, and shall dispose of all such answers, and direct judgment accordingly at the same term, and in the trial thereof shall disregard all technicalities and matters of form not affecting the substantial merits.

Proceedings in court, when answer is filed.

SEC. 78. If, after a hearing, the court shall sustain the taxes and penalties in whole or in part against any piece or parcel of land, judgment shall be rendered against all such pieces or parcels for the amount as to which such taxes and penalties shall be sustained against such pieces or parcels respectively, with penalties and disbursements, unless the court otherwise direct, which judgment may be substantially in the form prescribed in section seventy-six of this act, except that it shall in addition state that the same was rendered after answer and trial; and after the description of each piece or parcel, shall be stated the name of the person, company or corporation answering as to such piece or parcel. If the court sustain the defense or objections to the taxes and penalties as to any piece or parcel of land, the judgment shall, after the description of the lands against which judgment is given, state that all other pieces or parcels not embraced in that or the prior judgment of the court, and which are described in the list as published, are discharged from the taxes in said list set down against such other pieces or parcels, and from all penalties, and the court may, in its discretion, award disbursements against the county levying such taxes, and in favor of the party answering to the pieces or parcels so discharged.

Proceedings after hearing.

SEC. 79. If all the provisions of law in relation to the assessment and levy of taxes shall have been complied

Judgment
when to be en-
tered.

with, of which the list so filed with the clerk shall be *prima facie* evidence, then judgment shall be rendered for such taxes, and the penalties and costs. But no omission of any of the things by law provided in relation to such assessments and levy or of any thing required by any officer or officers to be done prior to the filing of the list with the clerk shall be a defense or objection to the taxes appearing upon any piece or parcel of land, unless it be also made to appear to the court that such omission has resulted to the prejudice of the party objecting, and that the taxes against such piece or parcel of land have been partially, unfairly, or unequally assessed, and in such case, but no other, the court may reduce the amount of taxes upon such piece or parcel, and give judgment accordingly. It shall always be a defense in such proceedings, when made to appear by answer and proofs, that the taxes have been paid, or that the property is not subject to taxation.

Judgment to be
final.

SEC. 80. The judgment which the court shall render shall be final, except that upon application of the county or other party against whom the court shall have decided the point raised by any defense or objection, the court may, if in its opinion the point is of great public importance or likely to arise frequently, make a brief statement of the facts established bearing on the point and of its decision, and forthwith transmit the same to the clerk of the supreme court, who shall enter the same as a cause pending in said court: and place the same on the term calendar of said court for the term then in session, or for the first term thereafter, and the same shall be entitled to a preference over an other business before said court, and shall be decided by said court at the term for which it shall be entered in the calendar. As soon as it shall be decided, the clerk of the supreme court shall enter the proper order, and forthwith transmit a certified copy of such order to the clerk of the proper district court: *Provided*, That such proceeding shall in no case prevent the entry of judgment in the district court, nor prevent the sale of any piece or parcel of land pursuant to the judgment of the district court, unless, at the time of applying for such statement, an undertaking with at least two sureties, and in an amount to be approved by the judge of the district court, conditioned for the payment of the amount for which judgment shall be rendered in the district court, and the penalties and costs allowed by law, if the decision of the district court shall be affirmed, shall be filed with the clerk of the district court; *Provided*, further, That the court, wherein such judgment is entered, shall have

Submission to
Supreme Court
if point raised
is of great pub-
lic importance.

Undertaking to
pay if adverse
must be filed
before case is
certified to
supreme court.

power in its discretion and for good cause shown by any person interested, to open or vacate such judgment at any time before the expiration of the period of redemption, and may allow a defense to be interposed in such case upon the grounds that the tax in question has been paid or that the property in question was not subject to taxation, to the same extent as such defense might have been interposed before the entry of such judgment, but upon no other grounds. Application to vacate or open such judgment may be summary upon such notice to the purchaser and county auditor of the proper county as the court may direct, and in case a defense is allowed to be interposed, the case shall proceed in all respects as in defended cases under this act.

Judgment may be opened or vacated before expiration of redemption for good cause.

SEC. 81. When any real estate tax judgment shall be entered, the clerk shall forthwith deliver to the county auditor, in a book to be provided by said auditor, a certified copy of such judgment, which shall be written on the left hand pages of such book, leaving the right hand pages blank; and, if before sale, any person wishes to pay the amount adjudged against any piece or parcel of land, the auditor shall give him a statement showing the amount so adjudged against such piece or parcel, and the amount of accrued penalty and costs, and such person may present the same to the treasurer, and pay to him such amount, and the treasurer shall thereupon give duplicate receipts for such payment, one of which shall be filed with the county auditor, and on such duplicate receipt being produced to the clerk, he shall enter on the right hand page of the real estate tax judgment book, and opposite the description of such piece or parcel, satisfaction of the judgment against the same. If, after a sale, any person shall desire to redeem, the auditor shall give him a statement showing how much is required to be paid upon such redemption; and after lands are returned delinquent by the county treasurer, and before judgment is entered, if any person shall desire to pay the taxes penalty and costs due thereon, the auditor shall certify to the amount due, and the treasurer shall receive and receipt for the same, and he shall immediately file a duplicate of such receipt with the county auditor, who shall enter such payment on the books in his office, and if the delinquent lists have been filed with the clerk of the court, he shall immediately certify such payment, to said clerk, who shall note the same on the delinquent list on file in his office, and all proceedings pending against such piece or parcel of land shall thereupon be discontinued.

Proceedings after judgment.

Payment before sale.

Redemption after sale.

Payment after delinquent and before judgment.

Annual sale on judgments entered.

SEC. 82. On the third Monday in September in each year, the county auditor shall sell all 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 at some conspicuous place at the county seat of said county, at least ten days before the day of sale, and by publishing such notice once in each of two successive weeks, the first publication to be at least fifteen days before the day of sale, in some daily or weekly newspaper printed in the English language, published in the county where such lands are situated, if there be one; if there be none, then in one published in the county in which the judgment shall have been entered; or if there be none in either, then in one 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 days after 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:

Publication of notice once a week for two weeks.

TAX JUDGMENT SALE.

Form of advertisement for 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 and penalties 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, penalties and costs, in said judgment, and on which taxes shall not have been previously paid.

Auditor of — County.

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 consecutive days, or until the whole shall be sold.

Auditor to sell at public vendue.

SEC. 83. The auditor shall sell by public vendue each piece or parcel of land separately, in the order in which they are described in the judgment, and by the description therein; but if the sum bid for any piece or parcel

shall not be paid for before the sale closes, he shall again offer such piece or parcel for sale. In offering the land for sale, he shall state the amount for which each piece or parcel is to be sold, and shall then offer the same in fee to the highest bidder, who shall bid not less than the amount for which the same is to be sold. If no bidder shall bid an amount equal to that for which the piece or parcel is to be sold, then he shall bid in the same for the state at such amount. The county treasurer shall attend at the sale and receive all moneys paid thereon.

SEC. 84. The auditor shall execute to the purchaser of any piece or parcel or land, a certificate, which may be substantially in the following form:

Certificate of sale to be executed by auditor.

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 said —, his heirs and assigns, forever, subject to redemption as provided by law.

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

[L. s.]

County Auditor.

Certificate to pass title after redemption expires.

Such certificate, in case the land shall not be redeemed, shall pass to the purchaser 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 issue to the purchaser a certificate for each piece or parcel so purchased.

Certificates for each parcel to be issued.

SEC. 85. Such certificate, or the record thereof, shall in all cases be *prima facie* evidence that all the require-

Certificates
prima facie evi-
dence.

ments of the law, with respect to the sale, have been duly complied with, and of title in the grantee therein, after the time for redemption has expired; and no sale shall be set aside or held invalid unless the party objecting to the same shall prove either that the court rendering the judgment pursuant to which the sale was made had not jurisdiction to render the judgment, or that after the judgment, and before the sale, such judgment had been satisfied; or that notice of sale as required by this act was not given; or, that the piece or parcel of land was not offered at said sale to the bidder who would pay the amount for which the piece or parcel was to be sold, nor unless the action in which the validity of the sale shall be called in question be brought, or the defense alleging its invalidity be interposed, within three years after the date of the sale, and if any sale shall be set aside by reason of any defect in the proceedings subsequent to the entry of the judgment the court so setting aside the sale shall have power in such case to order a new sale to be made as near as may be in accordance with the provisions of this act.

Auditor to set
out in judg-
ment book
disposition of
property at
sale.

SEC. 86. The county auditor shall immediately after such sale, set out in the copy judgment book what disposition was made at said sale of each piece or parcel of land, if sold to an actual purchaser, to whom and for what amount, and if bid in for the state, then so stating, and upon any assignment or redemption, he shall make a note thereof in said copy judgment book, opposite the piece or parcel assigned or redeemed. After he shall have set out in the copy judgment book what disposition was made at the sale of the several pieces or parcels of land, he shall deliver the same to the clerk of the court, who shall forthwith enter on the right hand page of the real estate tax judgment book, opposite the description of each piece or parcel sold, the words, "satisfied by sale," and opposite each piece or parcel bid in for the state, the words "bid in for the state," and he shall thereupon re-deliver said copy judgment book to the auditor.

Who may bid
at sale, and
effect of pur-
chase by owner.

SEC. 87. Any person, except county auditors, county treasurers 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, 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 auditor, county treasurer, their deputies or clerks, shall act as agent or attorney for the purchasers at such sale.

Prohibits certain officers or deputies from acting as agents for purchasers.

SEC. 88. The taxes for subsequent years shall be levied on property so sold or bid in for the state in the same manner as though the sale had not been made, and if the purchaser or assignee of the state shall pay such taxes, the amount thereof with interest from the date of payment, after they shall have become delinquent, at the same rate as is provided upon the amount bid on the sale, shall be added to and be a part of the money necessary to be paid for redemption from sale.

Taxes for subsequent years on property sold at tax sale

SEC. 89. At any time after any piece or parcel of land shall have been bid in for the state, and before such piece or parcel of land shall have become forfeited to the state, and while such tract or parcel of land shall remain unredeemed, the county auditor shall assign and convey the same and all the right of the state in any such piece or parcel of land, acquired at such sale to any person except the county auditor, county treasurer, and their deputies or clerks, who shall pay the amount for which the same shall have been bid in with interest, and the amount of all subsequent delinquent taxes, penalties, costs and interest upon the same, and shall execute to such persons a certificate or conveyance for each piece or parcel, which may be substantially in the following form:

Property bid in for the state, may be assigned to any person paying the taxes against it.

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 no one bidding upon such offer an amount equal to that for which said piece or parcel was subject to be sold, the same was then bid in for the State at such amount being the sum of _____, and the same still re-

Form of certificate of conveyance.

remaining unredeemed and on this day _____ having paid into the treasury of said county the amount for which the same was so bid in, and all subsequent taxes, penalties, costs and interest amounting in all to _____ dollars. Therefore in consideration thereof and pursuant to the statute in such cases made and provided, I do hereby assign and convey the said piece or parcel of land in fee simple, with all the right, title and interest of said State acquired therein at said sale to the said _____, his heirs and assigns forever, subject to redemption as provided by law.

Witness my hand and official seal, this _____ day of _____ 18—,

[L. S.]

County Auditor.

Which certificate or conveyance 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, and with like force and effect as the certificate provided for in section eighty-four of this act.

SEC. 90. 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 two years from the date of sale, by any person having an interest therein who shall pay into the treasury of the county for 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, costs and interest thereon.

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, costs and penalties that may have accrued on such piece or parcel after such assignment, and if he shall have paid any delinquent taxes, penalties, costs 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 subsequent delinquent taxes, penalties, costs 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, costs and penalties accruing subsequent to such sale, the

Redemption within two years from sale.

When right of state not assigned.

When right has been assigned.

When sold to a purchaser.

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.

SEC. 91. Minors, insane persons, idiots or persons in captivity, or in any country with which the United States are at war, having an estate in, or lien on lands sold for taxes, may redeem the same within two years after such disability shall cease, but in such case the right to redeem must be established in a suit for that purpose, brought against the party holding title under the sale.

Redemption by minors, insane, etc., when made.

SEC. 92. Any person who has or claims an interest in or lien upon any undivided estate in any piece or parcel of land sold, may redeem such undivided estate, by paying into the treasury a proportionate part of the amount required to redeem the whole. And in such case the certificate shall express the estate or interest redeemed.

Undivided estates, how redemption may be made by part owners.

SEC. 93. Upon application of the party entitled thereto the auditor shall give to such party his warrant upon the treasurer for any money paid into the treasury on the sale of any piece or parcel of land in excess of the amount due upon such piece or parcel at the time of the sale, or for any money paid in for redemption, which may be due to the purchaser at the sale, or other person appearing from his copy judgment book to hold the right derived at the sale.

Warrants to be drawn for money paid in excess of taxes due, or for redemption to owners.

SEC. 94. When any piece or parcel shall be bid in by the state, the sale shall not, until the right of the state be assigned as hereinbefore provided, or the piece or parcel be redeemed, operate as a payment of the amount for which the same is sold, but at any time after such sale the county auditor may make and file in the office of the clerk where the judgment is entered, an affidavit stating the amount for which such piece or parcel shall have been bid in for the state, that the right of the state has not been assigned, the date of the sale, that there has been no redemption, that the piece or parcel is rented, producing rent, and giving the name or names of the parties in possession, paying rent for the whole or some part thereof. Upon such affidavit being presented to the judge of the court, or court commissioner for the county, he shall endorse thereon an order directing an attachment to

When land is bid in by the state, if rented, the rents may be attached.

issue to attach the rents and profits of said piece or parcel of land. The clerk of the court shall thereupon issue a writ of attachment to the sheriff of the county, directing him to attach the rents accruing for such piece or parcel of land from any person, and collect therefrom the amount for which the same was bid in for by the state, (stating such amount and the date of sale,) with interest accruing thereon, and his fees, and one dollar, the costs of the affidavit and attachment. The sheriff shall serve such writ by serving a copy thereof on each tenant, or person in possession paying rent for such piece or parcel, or any part thereof; and upon such service, the same shall operate as an attachment of all rents accruing after such service from the person upon whom service is made. And as they become due, the sheriff shall receive such rents, and may bring suit in his own name, and collect the same in any court having jurisdiction, and shall pay into the treasury of the county the amount by him received or collected; and no payment of rents by any person so served, after such service or prior thereto; for the purpose of defeating such attachment, shall be valid against such attachment.

Clerk's fees in attachment for rents.

SEC. 95. The fees of the clerk of the court in said proceedings shall be as follows: For all services (except oaths administered to witnesses on trial) to, and including the entries to be made by him on the right hand page of the real estate tax judgment book, twelve cents for each and every description which, with twelve cents (or such rate as may be paid) per description for reimbursement of the county for publication of the notice and list, shall be included in the amount charged to each description in the judgment; for each oath administered to witness on the trial of any answer, fifteen cents, which shall be included in any amount charged by the judgment against any piece or parcel with respect to which the oath was administered; for issuing a writ of attachment as herein provided, including the filing of the affidavit and order of allowance, and filing the writ and return when returned, fifty cents. All which fees shall be paid to him by the county in which the taxes are levied, *Provided*, That in the counties of Ramsey and Hennepin such fees shall be paid into the county treasury to the use of the county. To the sheriff shall be allowed, for serving the writ of attachment provided by the preceding section and receiving or collecting the money, the same fees as are allowed by law upon an execution in a civil action; and in case he brings suit as herein provided, such additional compensation as the district court may allow, not exceeding one-half the fees as

Ramsey and Hennepin county proviso

Sheriff's fees in attachment.

are allowed by law for all like services in ordinary cases.

SEC. 96. The purchaser of any piece or parcel of land shall, if there be no redemption, be entitled to the possession, rents and profits at end of two years from the date of sale, and if on demand of such purchaser to the party or parties in possession, such party or parties refuse or neglect to render such possession, such party or parties may be proceeded against as persons holding over after the determination of his or their estate, which proceedings may be instituted and prosecuted pursuant to the provisions of law in such cases made and provided.

Rents and profits to accrue to purchaser, if not redeemed.

SEC. 97. 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 per cent. per annum from the date of such payment, be returned 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.

Void sales—re-payment of money to purchaser, how made.

SEC. 98. The amount charged by the judgment against any piece or parcel of land shall bear interest at the rate of one and one-half per cent. per month from the date of the sale. The amount for which any piece or parcel shall be sold or bid in for the state, shall bear interest from the date of the sale until redemption at the rate of one and one-half 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 penalties, costs, and interest accruing on lands bid in for the state, before redemption or assignment, when not otherwise provided by law or special act shall be apportioned to the county revenue fund. The

Tax judgments to bear interest at the rate of 1½ per cent. per month.

amount paid by any purchaser or assignee of the state for taxes, penalties, costs 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 said judgment.

SEC. 99. The clerk shall attach together and keep on file in 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.

SEC. 100. Before any certificate, assignment or conveyance provided for herein shall be recorded, the holder thereof shall present the same to the county auditor who shall certify thereon that the property therein described still remains unredeemed, and no such certificate, assignment or conveyance shall be recorded by the register of deeds unless such endorsement is made.

SEC. 101. All pieces or parcels of real property bid in for the state under the provisions of this act, and not redeemed within two years from the date of sale, shall become the absolute property of the state, and may be disposed of by the county auditor, at public or private sale as the auditor of state may direct, subject to such rules and restrictions as he may prescribe. All tracts or lots becoming so forfeited to the state, shall be stricken from the tax lists, and shall not be assessed or taxed until sold to an actual purchaser. The county auditor shall, when required by the auditor of state, make out and transmit to him a list of all forfeited lands and lots, showing the date of forfeiture, assessed valuation, amount of taxes, penalties, interest and costs, due on each description of property, and no tract or lot shall be sold for less than the amount so shown to be due thereon, unless such amount exceeds the actual value of the property, in which case it may be sold for such sum as it will bring at public or private sale. Any person having an interest in or lien upon any piece or parcel of forfeited land, may redeem the same at any time after forfeiture, and before sale thereof, by paying the amount due thereon.

SEC. 102. Upon the sale of any tract or lot of forfeited real property, the county auditor shall execute to the purchaser thereof, a deed in fee simple of the property so purchased, which shall pass to such purchaser an absolute title to the estate therein described, without

Filing of papers
by clerk of
court.

Certificates to
be recorded,
must have en-
dorsement of
auditor that
land is not re-
deemed.

Property bid in
for the state,
not redeemed,
may be sold at
public or pri-
vate sale.

Deed in fee
simple to be
given on sale of
forfeited prop-
erty.

any other act or deed whatever, and when so sold, such lands or lots shall be again listed for taxation. If the former owner of such forfeited property becomes the purchaser, such deed shall pass to him any and all rights of action which may have arisen or may exist for any trespass committed upon such property prior to the execution of the deed, such deed 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 the same as other collections of taxes, 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.

SEC. 103. When any tax on any real estate is paid by or collected of any occupant or tenant, or any other person, which by agreement or otherwise ought to have been paid by the owner, lessor, or other party in interest, such occupant, tenant or other person may recover by action the amount which such owner, lessor, or party in interest ought to have paid, with interest thereon at the rate of twelve per cent. per annum, or he may retain the same from any rent due or accruing from him to such owner or lessor for real estate on which such tax is so paid, and the same shall, until paid, constitute a lien upon such real estate.

Taxes paid by occupant or tenant.

SEC. 104. Any person who has a lien by mortgage or otherwise, upon any real property on which the taxes have not been paid, may pay such taxes and the interest penalty and costs thereon, and the receipt of the county treasurer shall constitute an additional lien on such land, to the amount therein stated, and the amount so paid and the interest thereon at the rate specified in the mortgage or other instrument, shall be collectable with, as a part of, and in the same manner as, the amount secured by the original lien.

Taxes paid by mortgagees, or others having liens.

SEC. 105. The taxes assessed upon real property shall be a lien thereon, from, and including the first day of May, in the year in which they are levied, until the same are paid. But as between grantor and grantee, such lien shall not attach until the first day of December of said year. The taxes assessed upon personal property, shall be a lien upon the personal property of the person assessed, from and after the time the tax books are received by the county treasurer.

Taxes are liens when

Between grantor and grantee.

On personal property.

SEC. 106. When any deeds, plat of any town site or instrument affecting the same, or any other conveyance of real estate, is presented to the county auditor for transfer, he shall ascertain from the books and records in his office if there be delinquent taxes due upon the land described therein, or if it has been sold for taxes, and if there are delinquent taxes due, he shall certify to the same, and upon the payment of such delinquent or other taxes that may be in the hands of the county treasurer for collection, he shall transfer the same and note upon every deed of real property so transferred, over his official signature, "taxes paid and transfer entered," or if the land described has been sold or assigned to an actual purchaser for taxes, "paid by sale of land described within," and unless such statement is made upon such deed, or other instrument, the register of deeds shall refuse to receive or record the same. A violation of the provisions of this section by the register of deeds shall be deemed a misdemeanor, and upon conviction thereof he shall be punished by a fine not less than one hundred dollars, nor exceeding one thousand dollars, and he shall be liable to the grantee of any instrument so recorded for the amount of any damages sustained. *Provided*, That sheriffs' or referees' certificates of sales on executions, decrees, or foreclosures of mortgages may be recorded by the register of deeds without any such certificate from the county auditor.

SEC. 107. When the transfer of any land or town lot, or any part thereof becomes necessary by reason of sale or a conveyance by deed, and in case such conveyance is of less than the whole tract or lot, or part thereof as charged in the tax list, said county auditor shall transfer the same whenever the seller and purchaser agree thereto in writing signed by them, or personally appear before the auditor and agree upon the amount of valuation to be transferred therewith; but if the seller and purchaser do not agree as to the amount of valuation to be transferred, the auditor shall make such division of the valuation as may appear to him just. If the county auditor is satisfied that the proportion of the valuation agreed, by the parties in interest, to be transferred, is greater than the proportional value of the land or lot to be transferred therewith, and that such agreement was made by collusion of the parties, and with a view fraudulently to evade the payment of any taxes which might be legally assessed on the entire tract or lot, he may refuse to make such transfer; and when any such transfer has already been procured by fraudulent agreement, the same shall be canceled by the auditor, and the land or lot so transferred be charged with taxes in the

Record of deeds or transfers prohibited unless certified by auditor that taxes are paid.

Sheriff's or referee's sales on execution excepted.

Relating to payment of taxes on part of an estate required to be transferred.

same manner as though said transfer had not been made.

SEC. 108. In all cases when any tract or lot of land is divided in parcels of irregular shape that cannot be described except by metes and bounds, it shall be the duty of the owners of such tracts, upon request of the county auditor, to have such land platted into lots—if such plat cannot be made without an actual survey of the land, then they shall have the same surveyed—and the plat thereof recorded. If the owners of any such tract shall refuse or neglect to cause such plat, and survey when necessary, to be made and recorded within thirty days after such request, the county surveyor, upon request of the county auditor, shall make out such plat from the records of the register of deeds, if practicable, but if it cannot be made from such records, then he shall make the necessary survey and the plat thereof, and the said auditor shall have the same recorded. Such plats being duly certified and recorded, the description of the property in accordance with the number and description set forth in such plat shall be deemed a good and valid description of the lots or parcels of land so described. When the owners of such land fail to comply with the provisions of this section, the costs of surveying, platting and recording shall be paid by the county upon allowance by the county commissioners and the amount thereof shall be added to the tax upon such tracts or lots the next ensuing year, which tax, when collected, shall be credited to the county revenue fund.

Irregular shapes of lands, to be platted into lots, if required.

SEC. 109. It shall be sufficient to describe lands in all proceedings relative to assessing, advertising or selling the same for taxes, by initial letters, abbreviations and figures to designate the township, range, sections or parts of a section, and also the number of the lots and blocks. Whenever the abbreviations "do" or characters " , " or any similar abbreviations or characters shall be used in any such proceedings, they shall respectively be construed and held as meaning and being the same name, word, initial, letter or letters, abbreviations, figure or figures as the last preceding such "do," " , " or other similar character.

Abbreviations in describing laws, &c.,

SEC. 110. The county commissioners shall let the advertising of the delinquent tax list, to the publisher or proprietor of a newspaper, who will offer to do the same in some daily or weekly newspaper, having not less than four pages of five columns to the page, each column to be not less than two inches in width, nor less than seventeen inches in length, printed in the English language, and of general circulation, which shall have been published and circulated for at least three months prior to the time of

Publication of tax list to be let for the lowest sum under 12 cents a description.

letting, for the lowest sum, not to exceed twelve cents for each description, and who shall give a bond to the county, with at least two sureties, freeholders of the county, to be approved and in an amount to be fixed by the county commissioners, conditioned for the correct and faithful performance of such advertising.

Errors in advertised lists, the fault of the printer.

SEC. 111. In all cases where there is an error in the advertised lists, the fault thereof being the printer's, which prevents judgment from being obtained against any tracts or lots, or against all of said delinquent lists at the time stated in the advertisement that judgment will be applied for, the printer shall lose the compensation allowed by this act, for such erroneously advertised tracts or lots, or entire lists as the case may be.

False statement of property to be listed, auditor may correct return.

SEC. 112. The county auditor, if he has reason to believe or is informed that any person has given to the assessor a false statement of his personal property, or that the assessor has not returned the full amount of all property required to be listed in his township or district; or has omitted or made an erroneous return of any property which is by law subject to taxation, shall proceed at any time before the final settlement with the county treasurer, to correct the return of the assessor, and to charge the owners of such property on the tax lists with the proper amount of taxes; to enable him to do which, he is hereby authorized and empowered to issue compulsory process, and to require the attendance of any person whom he may suppose to have a knowledge of the articles or value of the property; and to examine such person on oath in relation to such statement or return; and the auditor in all such cases shall notify every such person before making the entry on the tax list, that he may have an opportunity of showing that his statement or the return of the assessor is correct; and the county auditor shall, in all cases file in his office a statement of the facts or evidence upon which he made such corrections; but he shall in no case reduce the amount returned by the assessor, without the written consent of the auditor of state, on a statement of the case submitted by the county auditor, or the party aggrieved.

Tax not collected on account of erroneous proceedings, to be added to the tax the next year.

SEC. 113. If any tax on any property liable to taxation is prevented from being collected for any year or years by reason of any erroneous proceedings, or other cause, the amount of such tax which such property should have paid shall be added to the tax on such property for the next succeeding year.

SEC. 114. It shall be unlawful for the corporate authorities of any county, township, city, town, or village, or the authorities of any school district, unless specially and ex-

pressly authorized by law, to contract any debt or incur any pecuniary liability for the payment of either the principal or interest for which, during the current year or any subsequent year, it will be necessary to levy on the taxable property of such county, township, city, town, village, or school district, a higher rate of tax than the maximum rate prescribed by this act; and every contract made in contravention of the provisions of this section shall be utterly null and void in regard to any obligation thereby imposed on the corporation on behalf of which such contract purports to be made; but every commissioner, officer, agent, supervisor, or member of any municipal corporation, that makes, or participates in making, or authorizes the making of any such contract, shall be held individually liable for its performance; and every commissioner, supervisor, director, or member of any city, town, or village council, or other officer or agent of any such municipal corporation, present when any such unlawful contract was made, or authorized to be made, shall be deemed to have, or to have participated in making, or to have authorized the making the same, as the case may be, unless if present, he dissented therefrom, and entered or caused to be entered such dissent on the records of such municipal corporation, or of its councils, supervisors, or other office.

SEC. 115. At the time of taking the assessment of real property every even numbered year, the assessor shall enter in a separate list each description of property in the town or district exempt under the provisions of section five of this act, and value and assess the same in the manner, and subject to the same rules, as he is required to assess all other property, designating in each case to whom such property belongs, and for what purpose used.

SEC. 116. Every county auditor, and every district and township assessor who in any case refuses or knowingly neglects to perform any duty enjoined on him by this act, or who consents to or connives at any evasion of its provisions whereby any proceeding required by this act is prevented or hindered, or whereby any property required to be listed for taxation is unlawfully exempted, or the valuation thereof is entered on the tax list at less than its true value, shall for every such neglect, refusal, consent, or connivance, forfeit and pay to the state not less than two hundred nor more than one thousand dollars, at the discretion of the court, to be recovered before any court of competent jurisdiction.

SEC. 117. Whenever a civil action is commenced against any person holding the office of county treasurer, county

Debts or liabilities by counties, towns, &c. in excess of amount to be raised by maximum of taxation void.

Exempt property to be valued and assessed.

Neglect of duty or connivance to evade provisions of law, by officers.

Actions against officers for performing duties under this act—expenses of defending.

auditor, or any town or district office for performing or attempting to perform any duty authorized or directed by any statute of this state for the collection of the public revenue, such treasurer, auditor, or other officer, may, in the discretion of the court before whom such action is brought, by an order made by such court and entered in the minutes thereof, be allowed, and paid out of the county treasury, reasonable fees of counsel and other expenses for defending such action, and the amount of any damage and costs adjudged against him, which said fees, expenses and costs shall be paid from the county revenue fund.

Public and railroad lands, sold during the year state auditor to certify for taxation.

SEC. 118. The auditor of state shall, on or before the first day of April of each year, obtain from the local land offices in the state, and from the several land grant railroad companies, lists of lands sold or contracted to be sold during the previous year, and certify them from taxation, together with the various classes of state lands sold during the same year, to the auditors of the counties in which such lands may be situated. He shall also at the same time obtain lists of lands reverting to the railroad companies each year by reason of the forfeiture of contracts, and certify the same to the respective county auditors for cancellation of taxes, and it shall be the duty of the railroad companies to report such sales and forfeitures on or before the first day of April each year to the auditor of state; *Provided*, That all forfeited lands not so reported shall be held for all taxes accruing thereon.

Blanks and books to be prescribed by state auditor.

SEC. 119. 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 relating to taxation on account of excessive valuation of property, or for other cause, when submitted to him with a statement of facts in the case and favorable recommendation of 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 true construction 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.

Matters of grievance to be determined by him.

Decide question with reference to the construction of this act.

SEC. 120. Chapter seventy-nine of the general laws of one thousand eight hundred and seventy-seven. and all

other acts and parts of acts inconsistent with this act are hereby repealed, except that all rights heretofore acquired, under any act hereby repealed shall not be affected hereby; and all rights heretofore acquired under chapter eleven of the general statutes, or any other act repealed by chapter one of the general laws of one thousand eight hundred and seventy-four, are hereby revived and continued in force to the same extent as when such rights were acquired; and the payment and collection of all taxes heretofore assessed and levied, shall be enforced in accordance with the provisions of this act.

SEC. 121. This act shall take effect and be in force from and after its passage.

Approved March 11, 1878.

Repeal of former acts, reserving rights.

CHAPTER 2

AN ACT SUPPLEMENTARY TO AN ACT ENTITLED "AN ACT TO PROVIDE UNIFORM AND CHEAP TEXT BOOKS FOR THE PUBLIC SCHOOLS OF THE STATE OF MINNESOTA." APPROVED FEBRUARY TWENTY-THIRD (23d), ONE THOUSAND EIGHT HUNDRED AND SEVENTY-SEVEN (1877).

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

SECTION 1. As soon as may be, after any county superintendent shall have received from any district clerk, the estimate of the number of books required for the supply of his district, as provided for by section four (4), of the said act to which this act is supplementary, it shall be the duty of such county superintendent to file a true copy thereof, certified under his hand, with the county auditor of this county, and thereupon such county auditor shall make out and lodge with the county treasurer of the county, a statement specifying the total cost of all the books included in such estimate of the district clerk, at the prices named in section three (3), of the said act, to which this act is supplementary with five (5) per centum added thereto to meet any expenses which may be incurred in the transmission of such books from St. Paul to such school district.

Estimates of clerks to be filed with county auditors.

Statement of cost of books to be made by auditor to treasurer.

SEC. 2. Upon the receipt by any county treasurer, from the county auditor of his county, of any such statement as is mentioned in the last preceding section, it shall be the