

the annual town meeting to be held in said town, and at such other times as they deem necessary and expedient, for the purpose of auditing and settling all charges against said town, and they shall state on each account the amount allowed by them; but no allowance shall be made for any account which does not specifically state each item of the same and the nature thereof; and all unpaid accounts of town officers for services rendered since the last annual meeting of said board shall be presented to the town board at their annual meeting on the Tuesday next preceding the annual town meeting, to be audited as aforesaid."

SEC. 2. That section seventy-seven (77) of Chapter ten (10) of the General Statutes of one thousand eight hundred and seventy-eight (1878) is hereby amended so as to read as follows:

Board to make detailed account of town expenses.

"Sec. 77. Such board shall draw up a report stating in detail the items of account audited and allowed since the last annual meeting, the nature of each account, and the name of the person to whom such account was allowed, the total amount audited and allowed to each township officer in payment for his services since their last annual meeting, including a statement of all the fiscal concerns of the town. As a part thereof said board shall make an estimate of the sum necessary for the current expenses thereof, the support of the poor, and other incidental expenses for the ensuing year."

SEC. 3. This act shall take effect and be in force from and after its passage.

Approved April 1, 1891.

CHAPTER 65.

[S. F. No. 57.]

General Statutes 1878, amending Chap 11, Sec. 75.

AN ACT TO AMEND SECTION SEVENTY-FIVE (75) OF CHAPTER ELEVEN (11) OF THE GENERAL STATUTES OF EIGHTEEN HUNDRED AND SEVENTY-EIGHT (1878), RELATING TO ANSWERS IN PROCEEDINGS TO OBTAIN TAX JUDGMENTS.

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

SECTION 1. That section seventy-five (75) of Chapter eleven (11) of the General Statutes of eighteen hundred and seventy-eight (1878) is hereby amended by adding at the end thereof these words, to-wit:

Answers in proceedings to obtain tax judgments.

"Such answer may embrace his defense or objections to any number of parcels of land embraced in said list as published, to which he has any estate, right, title, interest in or lien upon."

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

Approved March 16, 1891.