of the valuation of the taxable property for the year A. D. one thousand eight hundred and eighty-eight (1888), in the villages of Dexter and Brownsdale and the towns of Dexter and Red Rock which comprised the territory of Red Rock at the time said bonds were isued, shall estimate and determine the rate per centum on the valuation of the taxable property within said villages and towns for the year A. D. one thousand eight hundred and eighty-eight (1888), as aforesaid, requisite to meet and satisfy the amount of principal and interest due and to come due for that year, together with the ordinary costs to the state, of collection and disbursement of the same. And the amount so certified by the state auditor and the costs of collecting the same shall thereupon be added to and form a part of the per centum or amount which is or may be levied as provided by law for purposes of state revenue, and shall be so treated by any and all officers or anthority in determining levies and making estimates, duplicates and books for the collection of taxes, and the said tax shall be collected with the state revenue; and all law relating to the collection of state revenue shall apply thereto except as herein otherwise provided. no village or town shall be required to pay more than its proportion or share which such village or town ought to pay of said indebtedness, as based on the assessed valuation of the taxable property of said villages or towns for the year A. D. one thousand eight hundred and eighty-eight (1888).

SEC. 2. The taxes so collected shall be paid by the county treasurer upon the warrant of the county auditor of Mower county, issued to the person or persons presenting the bonds or coupons therefor, if authorized to receive the same. Each bond or coupon so redeemed shall be effectually canceled by the said county auditor, and by him transmitted to the village or town paying the same, and the proper officer of such organization shall return to the county auditor his proper receipt for the amount of the bonds or coupons so remitted, which receipt the said county auditor shall file in his office as his sufficient authority for auditing the claim and issuing his said warrant.

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

passage.

Approved March 20, 1891.

## CHAPTER 418.

[S. F. No. 257.]

AN ACT TO AUTHORIZE THE BOARD OF COUNTY COMMISSIONERS OF NICOLLET COUNTY TO PAY THE LICENSE MONEY COLLECTED FROM THE SALES OF INTOXICATING LIQUORS IN THE TOWN OF WEST NEWTON, IN SAID COUNTY, TO THE TREASURER OF SAID TOWN.

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

SECTION 1. That all moneys collected from the sales of intoxicating liquors in the town of West Newton, in Nicollet county, shall be paid into the county treasury of said county, for the sole use and benefit of said town of West Newton.

SEC. 2. It shall be the duty of the county treasurer of said Nicollet county to pay over to the treasurer of the town of West Newton, in said county, all moneys collected as license money for the sale of intoxicating liquors in said town. Said money to be paid by said county treasurer to said town treasurer at any time, upon demand, and the same shall become and be a part of the general revenue fund of said town, and be subject to expenditure in the same manner as other funds belonging to said town.

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

passage.

Approved March 23, 1891.

## CHAPTER 419.

[H. F. No. 221.]

AN ACT TO AUTHORIZE THE BOARD OF COUNTY COMMISSIONERS OF NORMAN COUNTY, MINNESOTA, TO ISSUE BONDS TO FUND PART OF THE BONDED INDEBTEDNESS OF SAID COUNTY.

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

SECTION 1. The board of county commissioners of the county of Norman and state of Minnesota are hereby authorized and empowered to issue the bonds of said Norman county, to an amount not exceeding ten thousand dollars (\$10,000), with interest coupons attached, for the purpose of funding the bonds of ten thousand dollars (\$10,000) of said county, becoming due April first (1st), one thousand eight hundred and ninety-two (1892).

SEC. 2. The said bonds shall be in sums of not less than five hundred dollars (\$500) each, nor more than one thousand dollars (\$1,000) each, and shall bear interest at a rate not exceeding five (5) per cent per annum, payable annually. The principal shall become due at such time or times as the board of county commissioners may by a resolution determine, not less than five (5) years, nor more than ten (10)

years, from the date of issue of said bonds.

SEC. 3. The bonds and interest coupons attached, issued under the provisions of this act, shall be signed by the chairman of the board of county commissioners of said Norman county and attested by the auditor of said county.

SEC. 4. The auditor of said county shall keep a record of said bonds, showing the date, number and amount of each bond, the rate of interest, the time when due, the place where payable and the name

of the party to whom issued.

SEC. 5. The proper authorities of the county shall annually levy, in addition to all other taxes, an amount sufficient to pay the interest on the bonds so issued, and they shall also in like manner levy a sufficient amount of taxes to pay such principal when due.

SEC. 6. This act shall take effect and be in force from and after its

passage.

Approved February 27, 1891.